

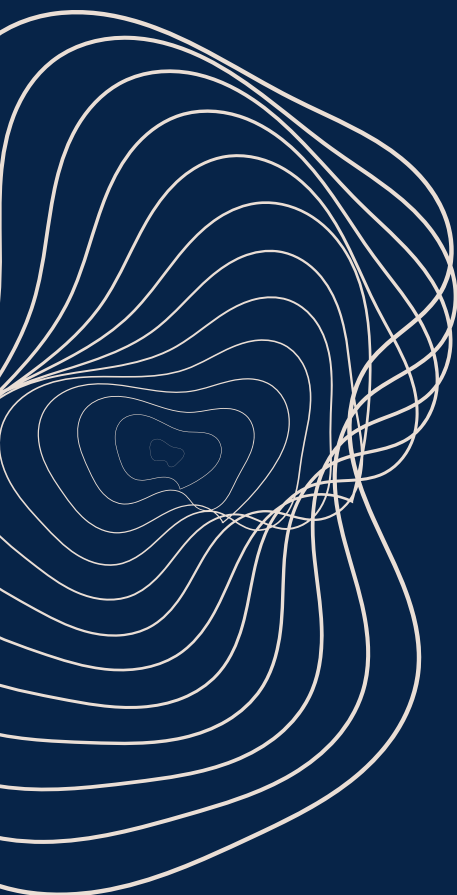


**BE
FREE**
CAMPAIGN

2024 TRUSTEE ANNUAL REPORT & ACCOUNTS

1ST JANUARY 2024 -
31ST DECEMBER 2024

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Letter from CEO Dr Shantanu Kundu



It's not just about the numbers. 2024 has been incredible when it comes to the impact we have had on our local and national community. We have been working hard behind the scenes to change the young people mental health landscape and put it at the top of everyone's agenda. Young people see mental health concerns as the biggest issue for them, and it is important that we listen to them. We cannot wait idly by, we need to act now and look at preventing and intervening early when it comes to mental health conditions. The summer riots have left a scar on people across the country. We launched our Riot Response Hub in record time and continue to be able to support people with up to 24 weeks of validated psychotherapy. Next year, we work to ensure that marginalised communities are listened to and supported.

Following our charitable activity, over 560 young people have requested and received further mental health support. This is a dream come true, but our work does not end here. We need to ensure that 2025 builds on the success of this year. We have a powerful vision, a vibrant community and bundles of passion which I have no doubt will enable us to flourish in 2025.

Alongside our current programs, we are introducing and developing further initiatives in response to young people's voices. That is what being charitable means to us. Listening and serving.

"Sat in my bedroom in 2016, I had not imagined the Be Free Campaign to be where it is now. It is as a result of shared experience that continues the growth of our movement."

*~ Dr Shantanu Kundu
Volunteer Chief
Executive & Trustee*

Charity overview

"Let us make our future now, and let us make our dreams tomorrow's reality".
-Malala Yousafzai

The Be Free Campaign is more than a mental health charity, it's a movement for a better future designed for and by young people. We see a future where we push for lasting and meaningful change across the UK's mental health landscape by working with and through communities, schools, multisector partnerships, local and national decision makers and members of parliament. We believe that when we come together as a collective of passionate and proactive changemakers, we can and will see an improved future for children and young people.

We focus is on providing young people with the tools they need through early intervention and education rather than cure as we know we can have the most impact on a young persons mental health when we reach them at the earliest possible opportunity.

Our mission is to challenge the status quo of mental health provision for children and young people by adopting a near peer outreach model, community cohesion and social prescribing to encourage young people to hold space and influence within their communities over their health and future.

We want to build a model where the voice of the young person is not only consulted but valued as a unique lived experience perspective which helps us create a catalogue of support offers built with young people at it's core from decision making level through to the charities work and mission.

We envision a world where technology, culture and community are catalysts for us to engage and communicate with young people in the way they want to be engaged and communicated for youth led change.



Employee spotlight

Trinity Brierley - Youth Mental Health Programme Coordinator

"...putting the young people themselves at the centre of the conversation, whether that be the volunteers or those we present to".

Trinity Brierley

Trinity joined Be Free Campaign as a volunteer over two years ago and has now joined the team in leading on our outreach work to engage with children and young people through our early intervention and preventive programs. Trinity's full time appointment has been transformative for the charity. Her experience offers vital perspective of the role our volunteers play in our work and what it means to be a young person navigating the current and future mental health challenges and Be Free Campaign's role in addressing these challenges.

Over the past year I have moved from volunteer to full-time position within Be Free Campaign which has been such an amazing change and experience!

One of my personal favourite pieces of work with Be Free Campaign this year was volunteering with the marketing team to spread awareness about Obsessive Compulsive Disorder, in reaction to a recent online trend of 'intrusive thoughts' being a commonly misused phrase. We destigmatised OCD by spreading awareness of the multitude of themes that are often misrepresented in both the media and general phrases used offline. This was very impactful as we utilised a google form to ask what our social media followers wanted to know about OCD. Many anonymous responses stated that they were very happy OCD was being spoken about. Personal experiences were shared through the google form that were confidently mentioned as a





result of OCD being destigmatised. Another impactful piece of volunteer work was lobbying for a singular mental health Minister through an open letter. We received a response that further necessitated our campaign, as it neglected to mention key areas of mental health in Britain as well as conflating some issues with crime.

Moving to the role of Youth Mental Health Programme Coordinator, I have changed the workshop content and guides so that volunteers can add personable touches within their delivery. We are soon to start some focus groups in the early months of 2025. These will both contribute to how workshops are received, putting the young people themselves at the centre of the conversation, whether that be the volunteers or those we present to. I have also been in contact with a number of schools that we will be working with in 2025 through Multi Academy Trusts in Liverpool. The academies are keen to get the children within the schools involved in fundraising!

Finally, I am soon to attend the Strawberry Field Steps To Work current cohort graduation. I got the chance to listen to some of them practice their speeches for the event after the last week of the workshop program with them. Two members mentioned the Be Free Campaign's impact towards their experience with mental health and how this would help them as they transition into their work placement. It was lovely to see the impact our workshops have had directly on young people, hearing them choose to mention what they learnt with Be Free as something they will take with them in their personal growth.

Impact in numbers



88%

of organisations representing children and young people said those who participated in an early intervention program could confidently identify the signs and symptoms of mental ill health or a common mental health condition such as depression, anxiety and OCD

66%

of young people who attended went on to use coping mechanisms learnt in a session. These include evidence-based CBT tools as well as more creative forms of coping mechanism such as the arts.

55%

of young people who attended a program requested and gained further mental health support

568

young people aged 11-25 have gone on to access further mental health and wellbeing support who otherwise may not have engaged in an early intervention offer and had seen a further decrease in their mental health and wellbeing

Impact in numbers

We spent **1,197** hours delivering mental health sessions from 3 of our main programs, 4 Week Mental Health and Wellbeing Program, Life Transitions and Exam Stress.

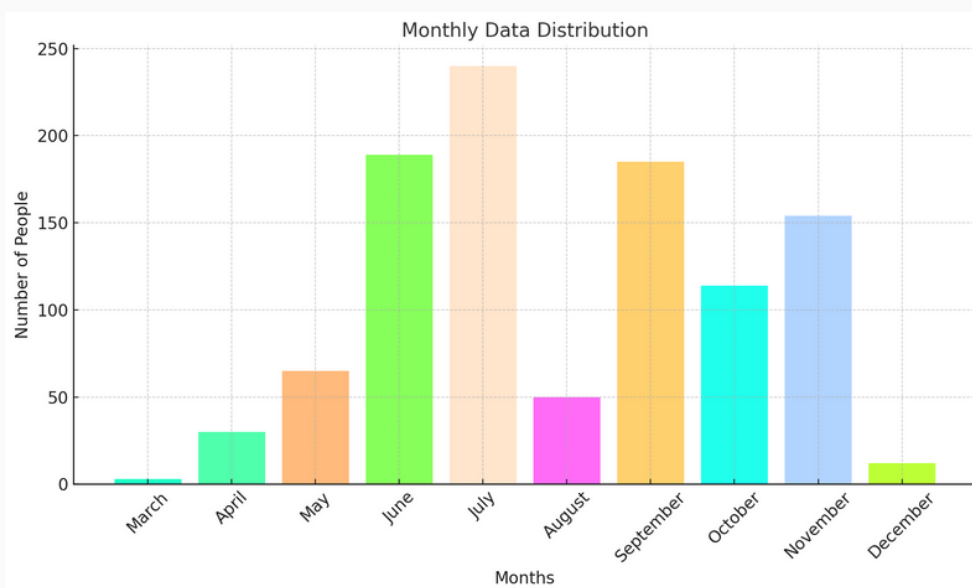
Sessions were delivered to **17** organisations in Liverpool, Wirral and Southport.

Through our social media campaigns, we have reached more than **250,000** individuals, raising awareness and fostering discussions on mental health issues.

Over **100** teachers and educational support staff have received training to better understand and address mental health conditions and concerns among students.

1034

children and young people have been reached in 2024. Some of these are within the highest areas of deprivation of the UK



Volunteer voice

Gaya Kalnikaite

Gaya joined Be Free Campaign in June 2024 as part of a work experience placement. Unsure of what roles or experience she would be looking for, Gaya decided to join our volunteer team as our volunteers are able to move around different parts of the charity from social media and marketing to outreach and events. Within the first few months of her time with Be Free Campaign, Gaya had actively engaged with research and desk based tasks, social media asset creation and through our outreach work delivering our Life Transitions program to other young people.

A challenge Gaya had faced in life was trying new things which made her feel out of her comfort zone and having her work viewed by others due to fear of criticism or rejection. Since June, Gaya has developed in her role as a volunteer and has created work to highlight World Mental Health Day to the 2024 theme 'Mental Health in the Workplace'. Gaya has also been responsible for the creation of our first charity Christmas Card.

"Volunteering at Be Free has been really influential for me! I feel like I have purpose and am surrounded by wonderful people who are very kind, funny, supportive and passionate about the work they do. I am also extremely thankful for all the accommodation and patience for my struggles as someone whose neurodivergent. I am able to work to my strengths and helping out in various different way has really left me feeling fulfilled. I hope I am also able to leave a similar kind of impact on others just as everyone has here for me. I'm really looking forward to helping out more and being part of the charity's wonderful growth!!"



Partnership spotlight

**STRAWBERRY
FIELD**

Strawberry Field

2024 saw further collaboration between Be Free Campaign and organisations in the 3rd sector, one we are particularly proud of is our partnership with Strawberry Field. Be Free Campaign have worked with Strawberry Field Steps To Work program to deliver our Life Transitions program to their 2024 cohort of young people with special educational needs and disabilities (SEND). We are proud to have partnered with an organisation who's focus is on what young people with SEND can achieve given the right guidance and tools to overcome challenges and adapt to life's ups and downs.

"I wanted to take a moment to express our heartfelt gratitude for all the support and time you've dedicated to Cohort 21. It was truly inspiring to see today (at graduation) the tremendous impact you, Gaya, and your team have had on them.

The cohort deeply appreciated and thoroughly enjoyed your sessions, and it was evident how much your guidance meant to them in their speeches they delivered today. Thank you for taking the time to attend and support them during their event as they completed their end-of-work readiness course.

Your presence made a significant difference, and we are so thankful for all you've done to help them succeed".

Sarah See - Employment Development Coordinator



"I'm really thankful for Be Free Campaign. They've shown me how I can manage my mental health even when it gets bad"

- Steps to Work graduate

Case Study

Kensington Field Community Centre



In August 2024, Liverpool experienced a series of riots fueled by misinformation and far right sentiments, leading to attacks on ethnic minorities and migrants. In areas like Kensington, known for experiencing high deprivation and being a home to diverse communities, these events exacerbated existing challenges. Communities reported increased fear and a sense of insecurity, with some witnessing vandalism and racially motivated violence.



The children loved the activities included in the workshops. They loved slowing down and meditating. It was something different to do for all ages



Be Free Campaign attended the Kensington Field Community Centre the week following the riots to deliver our 4 week mental health and wellbeing program tailored for children, many of who come from immigrant families. The program aimed to equip them with practical tools and techniques to positively manage their mental health. Given the younger age group, the sessions were adapted to focus on understanding our feelings, as well as recognising anxiety during life changes and challenges. The program explored ways to manage stress, such as listening to music or dancing and reflecting on positive memories. Mindfulness exercises were introduced, including meditation and a "memory hand" activity, where we recalled a happy memory and focused on the associated sounds, smells, tastes, and textures. The sessions also featured a "compliment circle," where children gave and received compliments, emphasising the importance of kindness to ourselves and others during challenging times.

The future

As we look forward to 2025 and beyond to the future of Be Free Campaign, we are identifying themes to which we will aim to work to. These themes align with our 5 year strategy and are an expansion of the charities identified objectives over the next 4 years. Our 2025 themes are;

Collaboration - We know we're stronger together. We will actively seek out cross sector collaboration for a better future for mental health.

Campaigning - It's not just our name, it's who we are. We will continue to campaign for change for children and young people who deserve mental health support that makes sense to them.

Free at point of access - Our outreach work through schools and communities will remain free at point of access to ensure those within areas of increased deprivation or living in poverty are able to access life changing mental health support.

Youth focus - We will continue to work to shift power to more young people by implementing a youth board as our next step to being a youth led organisation.

Ethnic minority and marginalised communities - We will work to engage with close knit communities, especially ethnic minority and marginalised communities as we know children and young people within these communities can face complex mental health challenges and additional barriers to engaging in support.

We believe a better future for mental health is achievable for all children and young people. Together, we can and will create change so we can all Be Free.

**BE
FREE
CAMPAIGN**



The Charity Registration Number is :- 1189704

BE FREE CAMPAIGN

Report and Accounts

31 December 2024

BE FREE CAMPAIGN

Report and accounts for the year ended 31 December 2024

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BE FREE CAMPAIGN

Trustees' Annual Report for the year ended 31 December 2024

The Trustees present their Report and Accounts for the year ended 31 December 2024.

Reference and administrative details

The charity name.

The legal name of the charity is:- BE FREE CAMPAIGN.

The charity is also known by its operating name, Be Free Campaign.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1189704.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a Charitable Incorporated Organisation (CIO) in England & Wales. The governing document of the charity is the constitution of the CIO as approved by the Charity Commission in England & Wales (CCEW) .

The governing document is dated 29 May 2020

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

Shantanu Kundu

Lottie Seymour

Nigel Allman

Finn Thompson

Dr ARABINDA KUNDU

Cilla Ankrah-Lucas

BE FREE CAMPAIGN

Trustees' Annual Report for the year ended 31 December 2024

The principal operating address, telephone number, email and web addresses of the charity are:-

54 St James Street

Liverpool,

, L1 0AB

Telephone 07415382229

Email Address info@befreecampaign.org Web address <http://www.befreecampaign.org/>

The Trustees in office on the date the report was approved were:-

Cilla Ankrah-Lucas - Appointed - 02 February 2024

Shantanu Kundu

Finn Thompson

Lottie Seymour

Nigel Allman

Dr Arabinda Kundu

The following persons served as Trustees during the year ended 31 December 2024 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

For the public benefit, the relief of those in need by reason of mental health in England:

- a) providing practical advice, information and support;
- b) advancing the education of the general public in all areas relating to mental health by training courses and education.

The main activities undertaken in relation to those purposes during the year.

During the period, BE Free Campaign carried out a range of activities designed to promote mental health awareness and support. These included delivering educational workshops and resources focused on mental health literacy, facilitating youth engagement programmes to empower young people to discuss and manage mental well-being, and conducting advocacy and campaigning initiatives to improve mental health services and reduce stigma. The charity also provided school-based and early intervention counselling services, created peer-to-peer support networks, and developed accessible online resources such as guides and toolkits to extend mental health education to wider communities.

BE FREE CAMPAIGN

Trustees' Annual Report for the year ended 31 December 2024

The main activities undertaken during the year to further the charity's purpose for the public benefit.

To further its charitable purposes, BE Free Campaign focused on improving public understanding and management of mental health. The charity achieved this through targeted educational programmes, workshops, and training sessions for schools and community groups. By offering counselling and early intervention services, BE Free Campaign provided direct mental health support to young people and individuals in need. The organisation also promoted inclusion and empowerment through youth engagement initiatives and advocacy efforts aimed at influencing positive change in community and institutional attitudes toward mental health. Its online resources further ensured that information and support were widely accessible, thereby enhancing public benefit and promoting long-term mental well-being.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

School Workshops and Training: The Be Free Campaign expanded its school workshops program, reaching over 1,700 students and training 100 teachers. These initiatives provided valuable mental health education and awareness, directly benefiting young people and their educators.

CBT Support for Children: Ten children received eight weeks of Cognitive Behavioural Therapy (CBT), offering them vital mental health support and early intervention, demonstrating the charity's commitment to youth mental health.

Partnerships with Universities: Strengthened relationships with local universities such as the University of Liverpool, Edge Hill University, and the University of Chester. The charity provided placement opportunities and volunteering roles, supporting students interested in mental health or the third sector, while also fostering the next generation of mental health professionals.

Workplace Mental Health Training: Developed and launched a flagship Mental Health First Responder Course, targeting corporate and hospitality sectors. These workshops train ambassadors for mental health in workplaces, promoting mental health awareness and fostering supportive environments. The charity also secured contracts with government departments, including the Department of Health and Social Care.

Community Impact and Events: Expanded community engagement through Art for Mental Health exhibitions, Music for Mental Health events, and wellbeing workshops in local venues. Additionally, planning for the Liverpool Community Impact Awards began, celebrating individuals and organizations contributing to the city's well-being.

Government and Public Engagement: Founder Shantanu Kundu met with prominent figures, including former Prime Ministers Boris Johnson and Rishi Sunak, to discuss mental health, advocating for stronger mental health services and policies at the national level.

Publications and Media: The charity's latest publication was accepted by Pegasus Publishing House, set for release in 2023, spreading the charity's message and expanding its reach.

New Office and Strategic Growth: Relocated to a new office space, creating a hub for charity and volunteer work. The launch of a strategic advisory board furthered the charity's development, providing expert advice and connections for future growth.

BE FREE CAMPAIGN

Trustees' Annual Report for the year ended 31 December 2024

The degree to which the achievements and performance during the year have benefited wider society.

During the year, the Be Free Campaign's activities had a significant and measurable positive impact on wider society by promoting mental health awareness, education, and early intervention across multiple sectors. Through its expanded school workshops and teacher training programmes, the charity directly benefited over 1,700 students and 100 educators, equipping young people and school staff with essential knowledge and coping strategies to manage mental health challenges effectively.

The provision of Cognitive Behavioural Therapy (CBT) for children demonstrated the charity's commitment to early intervention, offering vital support to those most in need and reducing the risk of long-term mental health difficulties. Partnerships with universities provided valuable placement and volunteering opportunities, nurturing the next generation of mental health professionals and reinforcing community engagement between the education and charity sectors.

The introduction of the Mental Health First Responder Course brought tangible benefits to workplaces by empowering employees to recognise and respond to mental health issues, thereby fostering healthier and more supportive working environments across corporate and hospitality sectors.

The methods used to recruit and appoint new charity trustees.

Trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. In selecting trustees, consideration is given to the skills, knowledge, and experience required for effective administration. The first trustees listed in the constitution include Dr Shantanu Kundu, Mr Finn Thompson, Ms Lottie Seymour, Nigel Allman and Dr Arabinda Kundu. Subsequent appointments follow these constitutional provisions to ensure the proper governance of the charity.

BE FREE CAMPAIGN

Trustees' Annual Report for the year ended 31 December 2024

Financial review

The charity's financial position at the end of the year ended 31 December 2024

The financial position of the charity at 31 December 2024 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2024	2023
	£	£
Net income	12,793	22,692
Unrestricted Revenue Funds available for the general purposes of the charity	47,598	34,804
Total Funds	47,598	34,804

Financial review of the position at the reporting date, 31 December 2024 .

The charity's financial position at the end of the year ended 31 December 2024 remained stable, reflecting continued growth and prudent financial management throughout the year.

For the year, the Be Free Campaign reported a net income of £12,793 (2023: £22,692). While income was lower compared to the previous year, the charity maintained positive results due to effective cost control and efficient use of resources.

At the year end, unrestricted revenue funds available for the general purposes of the charity totalled £47,598 (2023: £34,804). This increase in reserves demonstrates the charity's strengthened financial position and provides a solid foundation to support future activities and planned expansion.

The trustees are satisfied with the charity's financial performance and consider the level of reserves to be appropriate to ensure the continued delivery of its charitable objectives and the sustainability of its operations. The positive reserves position enables the charity to manage financial risks and invest in new initiatives that will further its mission of improving mental health education, awareness, and support across communities.

Policies on reserves.

The charity maintains a reserve policy to ensure long-term financial stability and sustainability. Reserves are held to cover potential future expenses, such as unforeseen costs, project development, and operational continuity in the event of income shortfalls. This policy aligns with the charity's objective to safeguard the delivery of its core services and maintain support for its beneficiaries.

BE FREE CAMPAIGN

Trustees' Annual Report for the year ended 31 December 2024

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

BE FREE CAMPAIGN

Trustees' Annual Report for the year ended 31 December 2024

Details of The Independent Examiner

Kamran Mukhtiar

Member of ACCA

4a

Smithdown road

Liverpool

Merseyside

L7 4JG

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

BE FREE CAMPAIGN

Trustees' Annual Report for the year ended 31 December 2024

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 21 October 2025.

A handwritten signature in black ink, consisting of a large, stylized 'S' followed by a horizontal line and some smaller loops.

SHANTANU KUNDU
Trustee

BE FREE CAMPAIGN

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2024

I report to the Trustees on my examination of the financial statements of the charity on pages 12 to 19 for the year ended 31 December 2024 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 20.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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

Signed:- 

Kamran Mukhtiar - Independent Examiner
ACCA
4a, Smithdown road, Liverpool, L7 4JG

This report was signed on 22 October 2025

AAHIL & CO.
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Chartered Certified Accountants
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BE FREE CAMPAIGN

BE FREE CAMPAIGN - Statement of Financial Activities for the year ended 31 December 2024

Statement of Financial Activities for the year ended 31 December 2024

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2024 £	2024 £	2024 £	2023 £
Income & Endowments from:					
Donations & Legacies	A1	17,332	57,262	74,594	68,863
Charitable activities	A2	1,878	-	1,878	-
Total income	A	19,210	57,262	76,472	68,863
Expenditure on:					
Raising funds	B1	6,417	27,528	33,945	38,084
Charitable activities	B2	-	29,734	29,734	8,087
Total expenditure	B	6,417	57,262	63,679	46,171
Net income for the year		12,793	-	12,793	22,692
Net income after transfers	A-B-C	12,793	-	12,793	22,692
Net movement in funds		12,793	-	12,793	22,692
Reconciliation of funds:-					
Total funds brought forward		34,804	-	34,804	12,113
Total funds carried forward		47,597	-	47,597	34,805

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 20 to 35 form an integral part of these accounts.

**BE FREE CAMPAIGN - Statement of Financial Activities for the year ended 31
December 2024**

All activities derive from continuing operations

**BE FREE CAMPAIGN - Statement of Financial Activities for the year ended 31
December 2024**

BE FREE CAMPAIGN - Statement of Financial Activities for the year ended 31 December 2024

BE FREE CAMPAIGN - Resources applied in the year ended 31 December 2024 towards fixed assets for Charity use:-

	2024 £	2023 £
Funds generated in the year as detailed in the SOFA	-	-
Resources applied on functional fixed assets	(1,874)	-
Other applications of funds	-	-
Net resources available to fund charitable activities	<u>(1,874)</u>	<u>-</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 20 to 35 form an integral part of these accounts.

BE FREE CAMPAIGN - Statement of Financial Activities for the year ended 31 December 2024

Movements in revenue and capital funds for the year ended 31 December 2024

Revenue accumulated funds

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last year Total Funds 2023 £
Accumulated funds brought forward	34,804	-	34,804	12,113
Recognised gains and losses before transfers	12,793	-	12,793	22,692
	<u>47,597</u>	<u>-</u>	<u>47,597</u>	<u>34,805</u>
Closing revenue funds	<u>47,597</u>	<u>-</u>	<u>47,597</u>	<u>34,805</u>

Summary of funds

	Unrestricted and Designated funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Last Year Total Funds 2023 £
Revenue accumulated funds	47,597	-	47,597	34,805

The notes attached on pages 20 to 35 form an integral part of these accounts.

BE FREE CAMPAIGN - Statement of Financial Activities for the year ended 31 December 2024

BE FREE CAMPAIGN

Income and Expenditure Account for the year ended 31 December 2024 as required by the Companies Act 2006

	2024 £	2023 £
Income		
Income from operations	76,472	68,863
Investment income		
Gross income in the year before exceptional items	76,472	68,863
Gross income in the year including exceptional items	76,472	68,863
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	44,529	29,132
Depreciation and amortisation	1,662	1,037
Fundraising costs	17,488	16,002
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	63,679	46,171
Net income before tax in the financial year	12,793	22,692
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	12,793	22,692
Retained surplus for the financial year	12,793	22,692
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 20 to 35 form an integral part of these accounts.

BE FREE CAMPAIGN - Balance Sheet as at 31 December 2024

	Note	SORP Ref	2024 £	2023 £
Fixed assets		A		
Tangible assets	10	A2	2,287	2,075
Current assets		B		
Debtors	11	B2	13,559	410
Cash at bank and in hand		B4	51,092	59,736
Total current assets			<u>64,651</u>	<u>60,146</u>
Creditors: amounts falling due within one year	12	C1	<u>(19,282)</u>	<u>(27,358)</u>
Net current assets			45,369	32,788
			<u>47,656</u>	<u>34,863</u>
Net assets				
Creditors: amounts falling due after more than one year	13	C2	(59)	(59)
The total net assets of the charity			<u>47,597</u>	<u>34,804</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

-

Unrestricted Funds

Unrestricted Revenue Funds	16	D3	47,597	34,804
			47,597	34,804
Designated Funds			-	-
Total charity funds			<u>47,597</u>	<u>34,804</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

BE FREE CAMPAIGN - Balance Sheet as at 31 December 2024

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent

SHANTANU KUNDU

Trustee

Approved by the board of trustees on 21 October 2025

The notes attached on pages 20 to 35 form an integral part of these accounts.

BE FREE CAMPAIGN

Notes to the Accounts for the year ended 31 December 2024

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2019, applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

The financial statements have been prepared in accordance with the Charities Act 2011, the Charity SORP (FRS 102) — Accounting and Reporting by Charities (Second Edition, effective 1 January 2019), and applicable accounting standards under FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on the historical cost convention, except where otherwise stated in the accounting policies.

The accounts are prepared on a going concern basis, under the assumption that the charity will continue in operational existence for the foreseeable future. The trustees have reviewed the financial position of the charity and have no reason to believe that it will not remain a going concern.

Risks and future assumptions

The charity is a public benefit entity.

BE FREE CAMPAIGN

Notes to the Accounts for the year ended 31 December 2024

The charity's trustees have assessed the key risks facing the organisation and are satisfied that appropriate controls and mitigation strategies are in place. The main risks identified include potential fluctuations in grant and donation income, increasing demand for services, and operational risks associated with programme delivery. The trustees regularly review these risks and take steps to maintain financial stability and safeguard the charity's assets.

The financial statements have been prepared on a going concern basis, as the trustees have no reason to believe that the charity will be unable to continue its activities for the foreseeable future.

The Be Free Campaign is a public benefit entity as defined by FRS 102 and meets the definition set out in the Charities SORP (FRS 102). The charity's activities are undertaken wholly to further its charitable purposes for the public benefit.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

BE FREE CAMPAIGN

Notes to the Accounts for the year ended 31 December 2024

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers.

BE FREE CAMPAIGN

Notes to the Accounts for the year ended 31 December 2024

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Freehold premises	0 % straight line
Leasehold premises	2 % straight line
Plant and machinery	33.33 % straight line
Motor vehicles	25 % straight line

A regular annual review of the likelihood of asset impairment is undertaken.

Creditors and provisions

Creditors and provisions are recognised when the charity has a present legal or constructive obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligation, and the amount of the obligation can be measured reliably.

Creditors are recorded at their settlement amount due, which represents the amount the charity expects to pay to settle the liability. Amounts falling due within one year are shown as current liabilities, while amounts due after more than one year are shown as long-term liabilities, if applicable.

Provisions are made for liabilities of uncertain timing or amount, and are measured at the best estimate of the expenditure required to settle the obligation at the balance sheet date. Provisions are reviewed regularly and adjusted to reflect current best estimates.

BE FREE CAMPAIGN

Notes to the Accounts for the year ended 31 December 2024

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme with Nest Pension. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

BE FREE CAMPAIGN

Notes to the Accounts for the year ended 31 December 2024

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

5 Net surplus before tax in the financial year

	2024 £	2023 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,662	1,037
Pension costs	3,003	117

See note 0 for the movement in the funds in the defined benefit pension scheme

6 Staff costs and emoluments

<i>Salary costs</i>	2024 £	2023 £
Gross Salaries excluding trustees and key management personnel	41,114	17,362
Employer's operating costs of defined contribution pension schemes	3,003	117
Total salaries, wages and related costs	44,117	17,479

The average number of full time staff employed in the year was 3 2

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	3	2
		-
		-
		-
The estimated full time equivalent number of all staff employed as above	3	2

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Defined contribution pension schemes

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

BE FREE CAMPAIGN

Notes to the Accounts for the year ended 31 December 2024

9 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
The National Lottery	10,000	-	-	10,000
Abbvie Ltd	5,000	-	-	5,000
John Moores Foundation	10,000	-	-	10,000
Big Help Project	1,000	-	-	1,000
The Nathaniel Reyner Trust Fund	1,000	-	-	1,000
Medicash	-	-	-	(5,000)
LCVS	-	-	-	(3,000)
Onward Homes	-	-	-	(1,240)
Total	27,000	-	-	17,760

	2024	2023
	£	£
These deferrals are included in creditors	17,760	27,000

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
The National Lottery	-	-	-	10,000
Abbvie Ltd	-	-	-	5,000
John Moores Foundation	-	-	-	10,000
Big Help Project	-	-	-	1,000
The Nathaniel Reyner Trust Fund	-	-	-	1,000
Total	-	-	-	27,000

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

10 Tangible fixed assets

BE FREE CAMPAIGN

Notes to the Accounts for the year ended 31 December 2024

10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 January 2024	-	3,112	-	3,112
Additions	-	1,874	-	1,874
At 31 December 2024	-	4,986	-	4,986
Depreciation				
At 1 January 2024	-	1,037	-	1,037
Charge for the year	-	1,662	-	1,662
At 31 December 2024	-	2,699	-	2,699
Net book value				
At 31 December 2024	-	2,287	-	2,287
At 31 December 2023	-	2,075	-	2,075

11 Debtors

	2024	2023
	£	£
Trade debtors	-	160
Prepayments and accrued income	13,500	-
Other debtors	59	250
	13,559	410

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Deferred Income - Restricted funds	17,760	27,000
PAYE, NIC VAT and other taxes	1,522	358
	19,282	27,358

13 Creditors: amounts falling due after one year

	2024	2023
	£	£
Other creditors	59	59

14 Income and Expenditure account summary

	2024	2023
	£	£
At 1 January 2024	34,805	12,113
Surplus after tax for the year	12,793	22,692
At 31 December 2024	47,598	34,805

BE FREE CAMPAIGN

Notes to the Accounts for the year ended 31 December 2024

15 Particulars of how particular funds are represented by assets and liabilities

At 31 December 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,287	-	-	2,287
Current Assets	64,651	-	-	64,651
Current Liabilities	(19,282)	-	-	(19,282)
Long Term Liabilities	(59)	-	-	(59)
	47,597	-	-	47,597

At 1 January 2024	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	2,075	-	-	2,075
Current Assets	60,146	-	-	60,146
Current Liabilities	(27,358)	-	-	(27,358)
Long Term Liabilities	(59)	-	-	(59)
	34,804	-	-	34,804

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2023 £	Movement in funds in 2024 £	Transfers between funds in 2024 £	Funds carried forward to 2025 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	34,804	12,793	-	47,597
Total unrestricted and designated funds	34,804	12,793	-	47,597
Total charity funds	34,804	12,793	-	47,597

	Income 2024 £	Expenditure 2024 £	Other Gains & Losses 2024 £	Movement in funds 2024 £
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	19,210	(6,417)	-	12,793

BE FREE CAMPAIGN

Notes to the Accounts for the year ended 31 December 2024

17 The purposes for which the

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
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Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
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Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
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Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.
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18 Ultimate controlling party

The charity is under the control of its legal members.

BE FREE CAMPAIGN

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

19 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	4,373	-	4,373	1,621
Total donations and gifts from individuals	4,373	-	4,373	1,621

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2024	2024	2024	2023
	£	£	£	£
Revenue grants and donations from non public bodies				
Small grants individually less than £1000	-	-	-	30,165
Postcode Neighbourhood Trust	8,959	-	8,959	-
Hemby Charitable Trust	1,000	-	1,000	-
Albert Hunt Trust	3,000	-	3,000	-
King Baudouin	-	25,262	25,262	-
Medicash	-	5,000	5,000	-
LCVS	-	3,000	3,000	-
Onward Homes Ltd	-	1,760	1,760	-
The Phoenix Way	-	13,000	13,000	-
John Moores Foundation	-	9,240	9,240	-
Axentia Group	-	-	-	2,200
TruePotential Group	-	-	-	1,680
The Blue Coat School & David Riddell	-	-	-	33,197

BE FREE CAMPAIGN

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

Total private sector revenue grants	12,959	57,262	70,221	67,242
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20 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total funds 2023 £
Primary purpose and ancillary trading Sale of goods and services in accordance with the charity's objects	1,878	-	1,878	-
Total Primary purpose and ancillary trading	1,878	-	1,878	-

21 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Total income from charitable trading	1,878	-	1,878	-
Total from charitable activities A2	1,878	-	1,878	-

22 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
Gross wages and salaries - charitable activities	-	41,114	41,114	17,362
Purchases	-	5,077	5,077	12,807
Total direct spending B2a	-	49,194	49,194	30,286

23 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
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BE FREE CAMPAIGN

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

Volunteer costs

Volunteers' expenses	-	-	-	355
Training and welfare - volunteers	-	-	-	288
Travel and subsistence - volunteers	-	502	502	626

Premises Expenses

Licence fees payable	50	-	50	50
Service charges payable	27	-	27	-
Rent	4,678	2,286	6,964	8,368

Administrative overheads

Postage	-	-	-	24
Equipment expenses	-	-	-	4,009
Software licences and expenses	-	135	135	285
Advertising and marketing	-	1,153	1,153	-
Liability and contents insurance	-	258	258	296
Sundry expenses	-	144	144	65
Equipment, repairs, expenses and maintenance	-	-	-	57

Professional fees paid to advisors other than the auditor or examiner

Accountancy fees other than examination or audit fees	-	2,898	2,898	-
Other legal and professional	-	692	692	390

Financial costs

Bank charges	-	-	-	35
Depreciation & Amortisation in total for	1,662	-	1,662	1,037

Support costs before reallocation	6,417	8,068	14,485	15,885
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Less support costs reallocated to specific activities

To costs of raising funds	(6,417)	(11,071)	(17,488)	(16,002)
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The basis of allocation of costs between activities is described under accounting policies				(16,002)
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Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

24 Total Charitable expenditure

<i>Current Year</i>	Current year Unrestricted Funds 2024 £	Current year Restricted Funds 2024 £	Current year Total Funds 2024 £	Prior Year Total Funds 2023 £
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BE FREE CAMPAIGN

Detailed analysis of income and expenditure for the year ended 31 December 2024 as required by the SORP 2015

Total direct spending	B2a	-	49,194	49,194	30,286
Total charitable expenditure	B2	<u>-</u>	<u>46,191</u>	<u>46,191</u>	<u>30,169</u>

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2023	2023	2023
		£	£	£
Total direct spending	B2a	30,286	-	30,286
Total charitable expenditure	B2	<u>30,169</u>	<u>-</u>	<u>30,169</u>

All the expenditure in the prior year was unrestricted.

BE FREE CAMPAIGN

Activity analysis of Income and expenditure for the for the year ended 31 December 2024

This analysis is classssified by activity and not by conventional nominal descriptions.

25 Analysis of income by activity

	SOFA ref	2024 £	2023 £
Activity			
Income from charitable activities			
Workplace Mental Health Training		1,878	-
<i>Summary of Total Income, including the items above</i>			
Charitable activities	A2	1,878	-
Donations & Legacies	A1	74,594	68,863
Total income as shown in the SOFA	A	<u>76,472</u>	<u>68,863</u>