

NOT A PHASE

Charity No. 1193381

Company No.CE024801

Trustees' Report and Unaudited Accounts

30 June 2025

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REPORT

FOR THE YEAR ENDED 30 JUNE 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 June 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE024801

Charity No. 1193381

Registered Office

11 High Street
Margate
CT9 1DL

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

Dee Humphreys
Hayden Millar
Antonia Belcher
Dr Jack Lopez
Glyn Fussell
Danielle Anson-Jones
Alix Anson-Jones

Accountant

NGL Accounting Ltd
Red Tree Magenta
270 Glasgow Rd
G73 1UZ

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

DANIELLE ANSON-JONES

Trustee
30 June 2025.

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INDEPENDENT EXAMINER'S REPORT TO THE OF NOT A PHASE

I report to the on my examination of the financial statements of Not a Phase (the) for the year ended 30 June 2025.

Responsibilities and basis of report

As the of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

Katie Docherty
NGL London Ltd
3401 Bagshaw Building
1 Wards Place,
Canary Wharf,
London, England,
E14 9DY

27 March 2026

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BALANCE SHEET

AS AT 30 JUNE 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Intangible assets	5		9,470		10,028
Tangible assets	6		1,716		612
			<u>11,186</u>		<u>10,640</u>
Current assets					
Debtors	7	280,638		221,028	
Creditors: amounts falling due within one year	8				
		<u>(1,831)</u>		<u>(5,619)</u>	
Net current assets			<u>278,807</u>		<u>215,409</u>
Total assets less current liabilities			<u>289,993</u>		<u>226,049</u>
The funds of the					
Restricted income funds	10		58,920		65,364
Unrestricted funds	11		231,073		160,685
			<u>289,993</u>		<u>226,049</u>

The financial statements were approved by the on 27 March 2026

Ms Danielle Anson-Jones

Mr Glyn Fussell

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Charitable activities	1	457,779	32,500	490,279	354,733	132,241	486,974
Total income		457,779	32,500	490,279	354,733	132,241	486,974
Expenditure on:							
Charitable activities	2	387,391	38,944	426,335	231,087	66,877	297,964
Total expenditure		387,391	38,944	426,335	231,087	66,877	297,964
Net income/(expenditure) and movement in funds		70,388	(6,444)	63,944	123,646	65,364	189,010
Reconciliation of funds:							
Fund balances at 1 July 2024		160,685	65,364	226,049	37,039	-	37,039
Fund balances at 30 June 2025		231,073	58,920	289,993	160,685	65,364	226,049

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

**1 Income from
charitable activities**

	Unrestricted 2025 £	Resestricted 2025 £	Total 2025 £	Unrestricted 2024 £	Resestricted 2024 £	Total 2024 £
Sale of goods	121,506	-	121,506	43,325	-	43,325
Other income	336,273	32,500	368,773	311,408	132,241	443,649
	<u>457,779</u>	<u>32,500</u>	<u>490,279</u>	<u>354,733</u>	<u>132,241</u>	<u>486,974</u>
Analysis by fund						
Unrestricted funds	457,779	-	859,052	354,733	-	354,733
Restricted funds	-	32,500	32,500	-	132,241	132,241
	<u>457,779</u>	<u>32,500</u>	<u>891,552</u>	<u>354,733</u>	<u>132,241</u>	<u>486,974</u>

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STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 JUNE 2025

2 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	183,268	125,254
Depreciation and impairment	816	591
UF - Accountancy	26,003	13,087
UF - Consultancy / Legal Fees	20,850	20,920
UF - Light, Power, Heating	420	-
UF - IT Software and Consumables	2,325	1,076
UF - Travel	8,733	12,502
UF - Professional Fees	53,919	-
RF - Professional Fees	5,310	48,019
UF - Insurance	4,703	983
RF - Rent	3,534	18,858
UF - Rent	32,065	-
UF - Advertising	3,759	11,132
UF - Donation	30,683	3,794
RF - Event	30,100	25,725
UF - Other Office Expenses	4,848	5,968
UF - Direct Expense	4,224	2,978
Other charitable expenditure	10,775	7,077
	<u>426,335</u>	<u>297,964</u>
Analysis by fund		
Unrestricted funds	387,391	231,087
Restricted funds	<u>38,944</u>	<u>66,877</u>
	<u>426,335</u>	<u>297,964</u>

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2025

3 Accounting policies

3.1 Accounting convention

The financial statements have been prepared in accordance with the 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The is a Public Benefit Entity as defined by FRS 102.

3.2 Going concern

At the time of approving the financial statements, the have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund Accounting

Unrestricted funds are available for use at the descretion of the trustees to further any of charity's purposes.

Restricted funds are funds that can only be used for particular restricted purposes within the charity's objectives. Funds are restricted when thier purpose is specified by the donor or by the terms of an appeal or where they are raised for a particular purpose or project.

3.3 Income

All income is included in the statement of financial activites when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy income is recognised when receipt is probable and entitlement is established.

Interest on funds held on deposit is included when the amount receivable can be measured reliably by the charity.

3.4 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which is relates:

Expenditure on raising funds includes the costs of all fundraising activities and events.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

3.5 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

3 Accounting policies

(Continued)

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	Over 20 Years
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3.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% SLM
Computers	20% SLM

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

3.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

4 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	6	4

Employment costs

	2025 £	2024 £
Wages and salaries	167,126	116,521
Social security costs	12,168	5,861
Other pension costs	3,974	2,872
	183,268	125,254

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

5 Intangible fixed assets

	Software £
Cost	
At 1 July 2024 and 30 June 2025	11,173
Amortisation and impairment	
At 1 July 2024	1,144
Amortisation charged for the year	559
At 30 June 2025	1,703
Carrying amount	
At 30 June 2025	9,470
At 30 June 2024	10,028

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

6 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 July 2024	375	269	644
Additions	1,204	158	1,362
	<u>1,579</u>	<u>427</u>	<u>2,006</u>
Depreciation and impairment			
At 1 July 2024	19	13	32
Depreciation charged in the year	196	62	258
	<u>215</u>	<u>75</u>	<u>290</u>
Carrying amount			
At 30 June 2025	<u>1,364</u>	<u>352</u>	<u>1,716</u>
At 30 June 2024	<u>356</u>	<u>256</u>	<u>612</u>

7 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	266,938	205,616
Other debtors	12,561	15,412
Prepayments and accrued income	1,139	-
	<u>280,638</u>	<u>221,028</u>

8 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	-	(722)
Trade creditors	1,831	6,167
Other creditors	-	174
	<u>1,831</u>	<u>5,619</u>

9 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>3,974</u>	<u>2,872</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

9 Retirement benefit schemes

(Continued)

The operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the in an independently administered fund.

10 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
	65,364	32,500	(38,944)	58,920
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
	-	132,241	(66,877)	65,364
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

11 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
General funds	160,685	457,779	(387,391)	231,073
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
General funds	37,039	354,733	(231,087)	160,685
	<u> </u>	<u> </u>	<u> </u>	<u> </u>