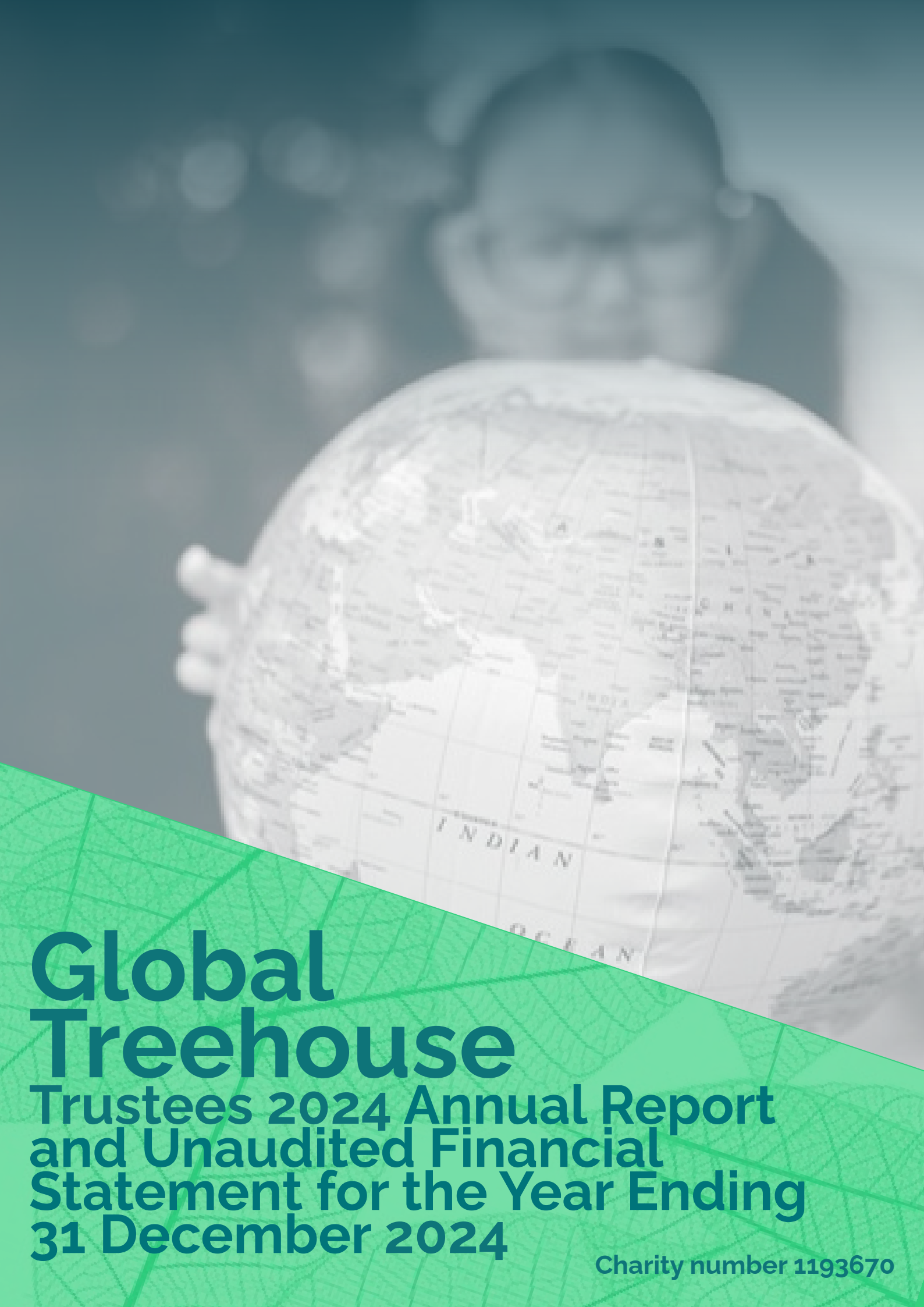


A young girl with dark hair is holding a globe of the Earth. The globe is positioned in front of her, and she is looking towards the camera. The background is a soft, out-of-focus grey. A large, green, leaf-like graphic with a grid pattern is overlaid on the bottom left corner of the image, partially covering the globe and the text.

Global Treehouse

Trustees 2024 Annual Report
and Unaudited Financial
Statement for the Year Ending
31 December 2024

Charity number 1193670

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Letter from the Chair

Children with life-threatening and life-limiting conditions deserve great palliative care. At Global Treehouse, we're dedicated to shaping a future where families facing serious illness are met with care, dignity and innovation. **As the chair of the Board of Trustees, I'm proud to share our accomplishments this year.**

The backdrop to this annual report is an incredibly exciting and fast-changing one — the pace of innovation globally is accelerating at a speed that is hard to fully comprehend. All sectors are scrambling to keep up and to harness new technologies, while also being cautious in protecting themselves from their risks. Healthcare is already seeing some of the most dramatic changes, with news of innovative tools being applied in low, middle- and high-income countries alike.

We founded Global Treehouse to make sure that children with life-threatening and life-limiting illnesses and their families, are part of this revolution: to identify, support and scale innovations to improve their lives. While this report shows we are making progress, we believe this is just the start, and that much more is possible.

Join us in building a future where palliative care is integrated into children's health worldwide.

I'm excited about the Global Treehouse community's impact in 2025 and 2026. As we look forward to meeting the needs of seriously ill children, families and practitioners, Global Treehouse Foundation aims to:

- Scale our work to accelerate the impact of **emerging leaders** poised to launch new services or dramatically grow the impact of existing services
- Showcase new and applicable **technologies**
- Accelerate **quality improvements** as a partner to providers
- Grow our governance, practices and funding to increase our **capacity**
- Activate a **global community** to grow investments and address taboos

We need your enthusiasm, expertise and investment to support the visionary work to integrate into children's health worldwide. Entrepreneurial thinkers, philanthropists, technologists and leaders from all backgrounds play an essential role in meeting the needs of the 90% of children globally who don't have access to the services they need. Join us to explore how your expertise and resources can fuel a hopeful future.



In partnership,

A handwritten signature in white ink, appearing to read 'J Roland', written over a dark background.

Jonty Roland, Chair of Trustees

Letter from the Executive Director

At Global Treehouse in 2024, we **made significant progress with global partners** worldwide to expand resources for seriously ill children, their families and their providers.

With the launch of the **Magnify Tool**, we've gathered the energy of a community of practice leaders and issued a call to action for better data. By experimenting on the format, documenting the deep practitioner needs and learning how others might conceive of it, Global Treehouse identified the **data gaps facing the children's palliative care field**. We leveraged human-centred design to create a tool that **hundreds of practitioners have already accessed**. In 2025, we'll continue partnering to grow our impact through the Magnify Tool exponentially.

In 2024, Global Treehouse matured, achieving excellent partnership outcomes while growing best-in-class nonprofit practices. We've strategically leveraged our talented team, drawing on the expertise of staff, contractors, volunteers and advisors to strengthen our operations and build sustainable partnerships.

As we look to the horizon, signs point to a **growing global need for children's palliative care**, driven partly by advances that help children live longer with complex conditions and ongoing challenges in ensuring access to the right support at the right time. We're committed to meeting this essential need for families. Expanding access depends on **bold, visionary leaders driving change in their communities**. We're proud to partner with leaders in **Italy, Kenya and Brazil**, supporting them in realising ambitious visions, connecting with resources and growing their impact. In the years ahead, we are focused on expanding this global network of leaders and supporting them to reach even more children and families.

As a charity registered with the Charity Commission of England and Wales, we've also deployed best practices in our governance and operations.

Global Treehouse is poised for incredible impact in 2025 and 2026, building on the successes of 2024. The children's palliative care sector has excellent achievements and leaders worldwide, which, together, **we can scale to meet the needs of 8 million children** in need of specialist palliative care.

Join our movement.



Sincerely,

A stylized, handwritten signature in white ink, consisting of several loops and a long horizontal stroke.

Laura Dale-Harris

Our Vision, Objectives and Impact

Objectives and Activities

Our Vision

Our vision is that every child, regardless of their health condition, receives the palliative care support they need to live life to the fullest. Our mission is to catalyse change, scale investments and build a supportive community to advance paediatric palliative care globally. Together, we're building a community of locally rooted, globally connected initiatives to transform children's palliative care worldwide.

Children's Palliative Care

Children's palliative care (CPC) provides a holistic and active approach to care for children with life-limiting and life-threatening conditions, ensuring they and their families have the best possible quality of life. This care is delivered alongside curative or life-prolonging treatments and can include management of pain and other distressing symptoms, respite breaks for families, care at the end of life and bereavement support. Children's palliative care is provided in various settings: children's hospices, hospitals (including specialist and tertiary care), community health centres and children's own homes.

Our Objectives

The trustees have regard for the focus on providing a public benefit with all of our efforts. Our objectives, as laid out in our governing document, the purposes of the Charitable Incorporated Organisation, are:

1. To relieve sickness and to improve the lives and treatment of children and young people with life-limiting and life-threatening conditions, their families and carers globally. In particular by working with hospitals, hospices and other stakeholders to bring the best practices to bear and improve access to and quality of children's palliative care globally.
2. To advance the education of the public in general (and particularly amongst those working in health and social care) in all areas relating to palliative care and/or pain relief for children and young people. In particular, by creating and supporting innovation-oriented networks and promoting the provision of the best quality children's palliative care globally.
3. Global Treehouse Foundation's aims, objectives and planned activities were based on the Charities Act 2011 and the Charity Commission's general guidance on public benefits.

Our Impact

Achievements and Performance

As we work towards our vision of every child receiving the palliative care support they need to live their lives to the fullest, Global Treehouse is proud to share our work from 2024.



Designing for Impact

From our earliest work, we consistently heard from children's palliative care providers about the challenge of demonstrating the impact of services and the lack of intuitive tools to facilitate data discussions within teams and to share best practices across different settings. To respond to this, Global Treehouse leveraged a human-centred design process to co-create a new tool that drives impact in the children's palliative care field.

60
contributors

 **From six continents**



20



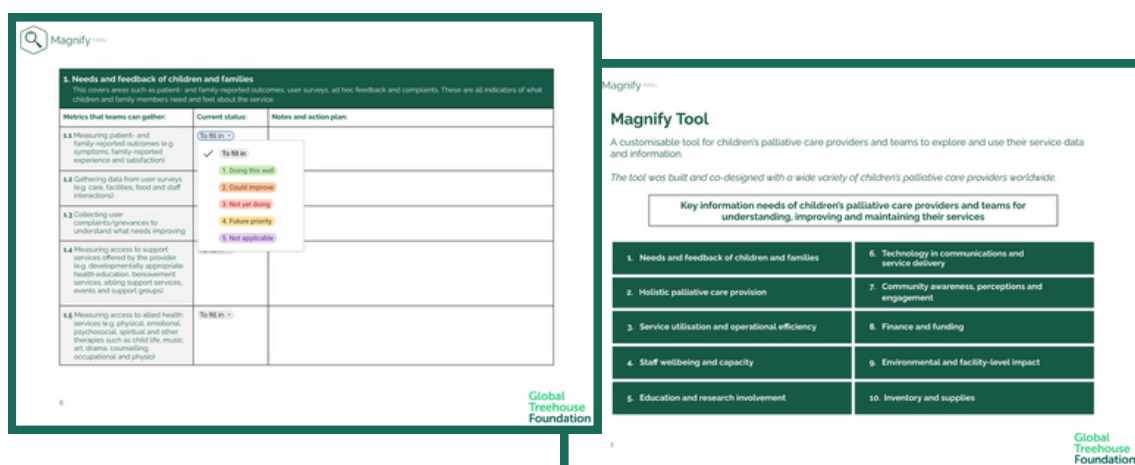
**countries
represented
in the co-
creation**





User-Centred Design

Over nine months, Global Treehouse centred the needs and perspectives of over 60 contributors, including 50 practitioners from six continents around the globe. The participants represented a wide range of providers, including small and large, new and established, across different settings: community-based programmes, clinics, hospitals, hospices and advocacy groups. As palliative care is a multidisciplinary field, we involved various professionals, including nurses, doctors, psychologists, social workers, child life specialists, researchers, educators, health professionals, palliative care field leaders and information system managers. Building on the existing literature, we distilled and mapped the specific types of information providers most needed to support children and families effectively. We co-created the tool through an interactive process with focus groups, representing 20 countries.



The process helped crystallise the key challenges providers were facing: a lack of time and resources to identify measures tailored to their specific needs, a pressing need for outcomes and uncertainty about which practices to prioritise for improvement. They emphasised the need for a tool that supports reflection with colleagues, fosters continuous quality improvement and provides opportunities for global peer discussions on best practices.

We listened closely to practitioners when creating the physical design and delivery method. They told us that the most helpful tool would be simple — staff could open it no matter their technology infrastructure, software or resources, and they could immediately adapt it for local practice. Global Treehouse made this tool available in a replicable Google document or a downloadable Word document rather than a static PDF or complex interface to ensure it was malleable for individual contexts.





Launching Impactful Resource

Bringing together these needs and the co-design iterations, Global Treehouse published it:

The Magnify Tool is a customisable resource for children's palliative care providers and teams to explore and use their service data and information.

It encompasses 100 metrics, organised into 10 focus areas, ranging from holistic clinician practices with families to considerations of facility needs. As a free tool, the Magnify Tool offers real-world case examples, relevant resources and evidence-informed articles aligned by metric.



'The way that the Magnify Tool was built is innovative: co-designed with teams across different settings, making it practical, scalable, and globally relevant. This process has created a real opportunity to drive international improvement.'

- Dr Adam Rapoport, SickKids, Canada



Driving Practical Application

Global Treehouse developed an effective marketing and strategic dissemination campaign, including a full brand. The tool is designed to be shared among colleagues; over 350 people have accessed it. An accompanying WhatsApp group, new 'how-to' videos, and other supportive resources create a robust community of providers worldwide who use the Magnify Tool.

Global Treehouse also ensures impact by supporting providers using the tool for quality improvement. The online action guide is dedicated to helping scaffold leaders through change management, from identifying champions and resources to implementing and evaluating changes. We launched an open call for applications to an implementation cohort in the fall of 2024 will culminate in 2025. Global Treehouse is creating a community among and providing technical support to seven committed leaders worldwide, including those in Kenya, Uganda, Kuwait, the United Kingdom, France and South Africa. Each provider is committed to using the tool to identify aligned changes within their program, based on their analysis of its use in their specific context.



**Five action steps
to impact**



Fostering Innovation in Practice

The Magnify Tool was highlighted at the premiere paediatric palliative care research gathering, the 2024 Maruzza Conference in Rome, Italy, where it was presented in the 'Tools and Technology' section as a model of a practical, real-world application in the field. Erin Das, practice lead at Global Treehouse, was honoured as a finalist for the Innovation Challenge at the McGill International Palliative Care Congress, with the Magnify Tool recognised as a top innovation in the sector.

Expanding Access for Global Impact

All of the resources referenced here are available at www.globaltreehouse.foundation/magnify.

The Magnify Tool was featured by partners such as the International Children's Palliative Care Network, with plans for additional embedding alongside regional associations. In 2025, we'll scale the Magnify Tool to more providers, including through partnerships to translate the tool into several languages and evaluate our current users' experiences.



“

'Amazing and extremely detailed. Definitely will be helpful. It touches a wide range of things, not just the clinical but also looking at the parents, service providers and the staff and their needs. It's really comprehensive.'

– Brian Walusimbi,
Bless a Child Foundation,
Uganda

”

Shaped by Experience: The Power of User-Centred Design

Global Treehouse's commitment to user-centred design sets the Magnify Tool apart. We ensured the tool's relevance and practicality by actively involving practitioners from diverse settings throughout development. This collaborative approach makes the tool innovative, scalable and globally applicable, creating real opportunities for international improvement. By transparently sharing our process, we hope to encourage others in the field to adopt user-based design and develop practical and forward-looking solutions.



Estimated impact for over 1,500 children



Partnership in Leadership

Expanding the capacity of leaders to launch or grow essential services is a core priority for Global Treehouse. Leadership is key to driving new services, reforming systems and scaling solutions to meet community needs. A recent blog post highlighted what's possible when transformative leadership is recognised, nurtured and supported.

Executive Director Laura Dale-Harris served as faculty for the Children's Palliative Care Leadership Program, led by a network of international organisations, including the Pain Relief and Palliative Care Society, the Hyderabad Centre for Palliative Care and Two Worlds Cancer Collaboration. She provided mentorship for individual projects and led projects on user-based design and innovative storytelling, all part of the goal to accelerate leadership for children's palliative care providers in South and Southeast Asia. The collaborative project yielded 19 innovative initiatives, projected to positively impact 155,000 children and families through enhanced care.

Global Treehouse also accelerated the growth of new services by supporting leaders in establishing and strengthening local centres of excellence — care providers well-positioned to serve as models within their local and international communities. In 2024, we collaborated closely with three such initiatives: a national network in Kenya, Arca Sull'albero in Bologna, Italy, and Casa Arara Azul, an emerging provider in Brazil. These partnerships are grounded in shared ambitions: to demonstrate excellent, context-responsive care and to inspire replication and investment through concrete, place-based examples.

Build a Compelling Case Alongside Social Startup in Brazil

Global Treehouse partnered with Casa Arara Azul, a newly emerging movement in Brazil, to develop a holistic children's palliative care model. Together, we worked on future-facing plans to establish a standalone hospice, drawing from international best practices in care and design, shaping organisational strategy and evaluating local needs. We also assisted Casa Arara Azul with designing an Introduction to Paediatric Palliative Care hybrid course, which will launch in 2025.





Innovation Partner in Kenyan Palliative Care Project

In 2024, Global Treehouse served as a technical advisor for the Wana Watunzwe (WAWA), or “Let the Child Be Cared For,” project, a three-year initiative with the Ministry of Health in Kenya to increase children's palliative care access through training, advocacy and behaviour change communication. We provided connections, expertise and assistance for the Foundation S - the Sanofi Collective supported project, led by the Kenya Hospice and Palliative Care Association (KEPCHA) with partners St Jude's Global Palliative Care Program, Global HOPE Texas Children's Hospital and the International Children's Palliative Care Network.

Global Treehouse led a human-centred design workshop during the initial phases of the project, bringing together partners to identify challenges, gaps and opportunities for children's palliative care provision in Kenya. A behaviour change communication stream was also embedded in the project, including developing a practical guidebook for families and providers.

We supported this component by appointing and scoping the work with a Nairobi-based consultancy team, selected for their contextual expertise and trusted local relationships. Our practice lead, Erin Das, also contributed as international faculty during a five-day program in Nairobi in November 2024, offering technical guidance and sector expertise. Looking ahead, we will support the implementation of the policy gap analysis and help mentor some of the 80 newly trained champions in children's palliative care in the final year.

Supporting Design to Expand Care in Italy

Global Treehouse supported the development and opening of Arca sull'albero, a new children's hospice in Bologna designed around international best practices in paediatric palliative care. Built on our strategic collaboration with local partners committed to innovation, the facility integrates technology, architecture and landscape to meet the holistic needs of children and families.

Our involvement included conducting due diligence with partners, providing input on service design and coordinating efforts during the lead-up to the opening. We worked closely with the founding team at Arca sull'albero and Fondazione Seràgnoli to identify and address early operational needs, drawing on insights from other innovative providers and helping to ensure a strong foundation ahead of patient care beginning in early 2025.



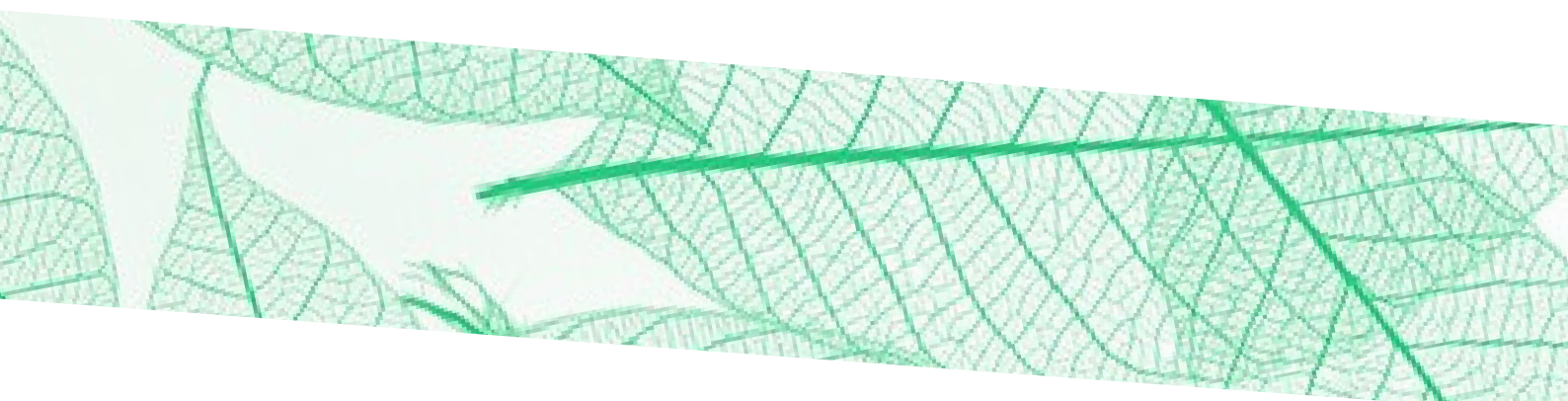
Building Solution-Oriented Narratives



Growing Allies

Global Treehouse built a vibrant community of committed leaders and new allies around future-focused, action-oriented ways to develop our shared vision. We launched a new LinkedIn presence, creating a curated feed of optimistic stories about innovation, service creation and bold ideas, alongside candid narratives from families, providers and advocates about what needs to change in paediatric palliative care. We also launched email communication with over 800 stakeholders, a milestone that is expected to increase dramatically in 2025.

Our growing credibility as a systems actor also led to our invitation to join King's College's Global Health Strategy group, where we are the only not-for-profit organisation at the table. This reflects a deepening trust in our ability to bring practical, field-rooted insight into cross-sector strategy discussions.



Sparkling Conversations with Documentary

In 2024, we hosted remote and in-person private film viewings of 'All Flights Will Unfold' or 'Todos os Voos se Desdobrarão' to spark concrete opportunities for discussion and advocacy for compassionate support for the field. Global Treehouse Executive Director Laura Dale-Harris is featured in this documentary produced by Casa Arara Azul. It explores perspectives on paediatric palliative care, interweaving themes of nature, resilience and the human experience. We used the film to communicate the layered nature of paediatric palliative care systems and highlight what can be done to strengthen and support such systems.

Building Solution-Oriented Narratives

Translating into Action

In 2024, we embraced opportunities to accelerate paediatric palliative care by influencing global health and innovation forums. Executive Director Laura Dale-Harris served as a member of the World Health Organization-affiliated World Innovation Summit on Health (WISH) 2024 Forum on Palliative Care Advisory Group, bringing perspectives from international best practice and an innovation lens rooted in our work. The resulting report, launched at the summit, outlines a renewed global call to action for palliative care.

Global Treehouse was also invited to join the World Health Organization's working group on palliative care, recognising our role in shaping global discourse.

We contributed to the development of a methodology to assess the impact of investments in the field.

We were among a small group of panellists at the Maruzza Conference exploring digital solutions in paediatric palliative care.



Expanding Impact

In 2024, Global Treehouse continued to invest in our team and infrastructure to support our broader impact. We've strategically leveraged fractional support, ensuring our resources were optimally used. Practice lead Erin Das completed the Education for Palliative and End-of-Life Care (EPEC) Training in May 2024 and is qualified to be a Trainer of Trainers.

In parallel, we strengthened the foundations of our organisation. We refined our governance model, ensuring more consistent communication with our board of trustees and securing the reappointment of board members. The board passed several strategic policies that streamlined our processes, providing more precise guidance for the organisation's growth. Global Treehouse also expanded the staff team, building a more robust group of colleagues who enabled the organisation to scale our impact rapidly.

Our staff are sought-after speakers and presenters, invited in 2024 to a growing number of conferences worldwide. We grew strategic partnerships with philanthropic organisations, entrepreneurial ventures and individuals. As we continue to expand, we are committed to deepening and furthering these collaborations to advance our mission.



Volunteers

We are grateful to our volunteers from Australia, Kuwait, Indonesia and the United Kingdom, whose diverse expertise in paediatric palliative care, data science and development has supported our mission.

This Report

The trustees presented their report with the charity's financial statements for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts following the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Organisation

Global Treehouse Foundation is a Charitable Incorporated Organisation (CIO) dedicated to the vision that every child receives the palliative care support they need to live their lives to the fullest.

We were established as a CIO on February 25, 2021. We are registered in the United Kingdom under number 1193670. Global Treehouse Foundation's address is West Wing, Somerset House, London, United Kingdom, WC2R 1LA.

Trustees

All trustees held office for the entirety of the accounting period from 1 January 2024 to 31 December 2024. The names of our trustees who manage Global Treehouse Foundation, all of whom were appointed on February 25, 2021, are as follows:

Jonty Roland, Chair
Rebecca Eastmond
Maurizio Petta
Gianluca Fontana

Trustee Appointment

Trustees are appointed by the board of trustees in accordance with the provisions of the charity's governing document. The board regularly reviews its composition to identify any skills gaps and ensure a diverse and balanced mix of expertise. All members can consider potential candidates, and with a thoughtful interview process, can be proposed for appointment by the existing trustees. Strategic onboarding will be provided.

Staff

As of 31 December 2024, there are two paid employees: Laura Dale-Harris is the Executive Director and Laura McSorley is the chief of staff.

Independent Examiners

The individual appointed to conduct an independent examination of our accounts (as required by the Charity Commission) is:
Niall Kingsley FCA
For and on behalf of
Duncan & Toplis Limited
3 Princes Court
Royal Way
Loughborough
LE11 5XR

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill, West Malling
Kent
ME19 4JQ

Composition of the Board

Global Treehouse Foundation is a Charitable Incorporated Organisation governed in accordance with the terms of its written constitution. The charity trustees are the only voting members, and the board of trustees is responsible for its management.

The Role of the Executive Director

The organisation's day-to-day management is delegated to Executive Director Laura Dale-Harris.

Policy and Procedures

Global Treehouse is committed to strong governance and safeguarding policies.

Global Treehouse Foundation has adopted many policies, including conflict of interest, risk management, reserves, privacy and safeguarding policies.

Reserves Policy

1. Introduction

This Reserves Policy outlines the Global Treehouse Foundation's approach to managing its financial reserves. The purpose is to ensure the stability and sustainability of the organisation while complying with the guidelines set by the United Kingdom Charity Commission.

2. Purpose of Reserves

Reserves are funds that are freely available to spend on any of the charity's purposes. They exclude restricted funds and endowments. The purpose of holding reserves is to:

- Ensure the charity can continue its activities in the event of unforeseen shortfalls in income or unexpected expenses.
- Provide funding for future activities and strategic initiatives.
- Cover potential liabilities and risks.

3. Reserve Levels

The Trustees have set a minimum reserve level of 3 months of operational costs to ensure adequate protection. This will be reviewed annually by the Trustees to ensure it remains appropriate in light of the charity's circumstances and risk profile.

4. Calculating Reserves

Reserves are calculated as the total unrestricted funds minus any designated funds. Designated funds are amounts that the Trustees have set aside for particular projects or purposes, which are not legally restricted but are earmarked for specific use.

5. Use of Reserves

Reserves may be used for the following purposes:

- To cover short-term deficits in income or unexpected costs.
- To invest in strategic initiatives that further the charity's objectives.
- To manage cash flow requirements.
- To cover one-off expenditure that could not have been anticipated.

Any decision to use reserves must be approved by the Trustees and documented in the meeting minutes.

6. Monitoring and Reviewing Reserves

The Trustees are responsible for regularly monitoring the level of reserves. This includes:

- Reviewing the reserve levels twice a year during Trustee meeting.
- Consider updates as needed of the reserves policy.
- Adjusting the minimum reserve level, if necessary, based on changes in the charity's risk profile and financial position.

Reserves Policy - continued

7. Reporting Reserves

The level of reserves and the reserves policy are disclosed in the charity's annual report and accounts.

This includes:

- An explanation of the need for reserves.
- The target level of reserves and the current level.
- Any plans to build up or draw down reserves, with explanations for significant movements.

8. Policy Review

This Reserve Policy will be reviewed annually by the Trustees to ensure it remains fit for purpose. Any amendments to the policy will be approved by the Board of Trustees.

9. Approval

The Board approved this Reserves Policy of Trustees on September 19, 2024.



Jonty Roland, Chair of Trustees

Global Treehouse Foundation

Financial Position

Total incoming resources for the year were £13,152 (2023: £290,325), including grants of £12,935 (2023: £290,000). Expenditure was £173,583 (2023: £132,763), resulting in a net loss for the year of £160,431 (2023: Gain of £157,562).

The loss in the year and resulting negative funds carried forward are a result of the timing of the recognition of an incoming grant in line with the Charities SORP. Funding received since the year-end has cleared the negative reserves.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GLOBAL TREEHOUSE FOUNDATION

Independent examiner's report to the trustees of Global Treehouse Foundation

I report to the charity trustees on my examination of the accounts of Global Treehouse Foundation (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

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

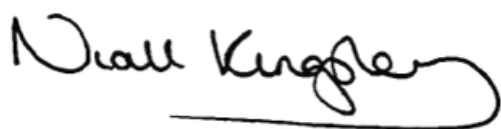
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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.



Niall Kingsley FCA The Institute of Chartered Accountants in
England and Wales

Duncan & Toplis Limited

3 Princes Court

Royal Way

Loughborough

Leicestershire

LE11 5XR

Date: 19 September 2025

GLOBAL TREEHOUSE FOUNDATION

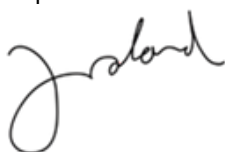
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	3	12,935	290,000
Investment income	4	<u>217</u>	<u>325</u>
Total		<u>13,152</u>	<u>290,325</u>
EXPENDITURE ON			
Charitable activities	5		
Charitable Activities		<u>173,583</u>	<u>132,763</u>
NET INCOME/(EXPENDITURE)		(160,431)	157,562
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>154,862</u>	<u>(2,700)</u>
TOTAL FUNDS CARRIED FORWARD		<u>(5,569)</u>	<u>154,862</u>

STATEMENT OF FINANCIAL POSITION 31 DECEMBER 2024

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	12	1,382	-
CURRENT ASSETS			
Debtors	13	1,034	-
Cash at bank		<u>4,950</u>	<u>204,204</u>
		5,984	204,204
CREDITORS			
Amounts falling due within one year	14	(12,935)	(49,342)
		<u> </u>	<u> </u>
NET CURRENT ASSETS/(LIABILITIES)		<u>(6,951)</u>	<u>154,862</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(5,569)</u>	<u>154,862</u>
NET ASSETS		<u><u>(5,569)</u></u>	<u><u>154,862</u></u>
FUNDS	15		
Unrestricted funds		<u>(5,569)</u>	<u>154,862</u>
TOTAL FUNDS		<u><u>(5,569)</u></u>	<u><u>154,862</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on September 2, 2025 and were signed on its behalf by:



Jonty Roland, Chair of Trustees

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. GENERAL INFORMATION

Global Treehouse Foundation is a Charitable Incorporated Organisation (CIO) registered in England and Wales, whose only voting members are its trustees. The charity's registered number is 1193670. The principal address of the charity is West Wing, Somerset House, Strand, London, WC2R 1LA.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

The financial statements cover the individual entity.

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

There are no material concerns relating to going concern.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The accounts (financial statements) have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charitable company's accounting policies, management is required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

2. ACCOUNTING POLICIES - continued

Critical accounting judgements and key sources of estimation uncertainty

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no critical accounting judgements or estimation uncertainty that, in the opinion of the trustees, will have a material effect on the financial statements.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from grants is recognised at fair value when the charity has entitlement after any performance conditions are met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include IT support, public, policy and media support, irrecoverable VAT, professional fees and governance costs which support the charity's programmes and activities.

Tangible fixed assets

Property, plant and equipment is stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

2. ACCOUNTING POLICIES - continued

Tangible fixed assets

Computer equipment 33% on cost

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the income statement.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment is recognised immediately in the income statement.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Grants	<u>12,935</u>	<u>290,000</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
MAIS S.P.A.	-	290,000
Other	<u>12,935</u>	<u>-</u>
	<u>12,935</u>	<u>290,000</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>217</u>	<u>325</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable Activities	<u>129,161</u>	<u>44,422</u>	<u>173,583</u>

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024)

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
Staff costs	76,587	54,260
Consultancy	29,684	26,510
User research	21,829	14,917
Printing, stationery and advertising	151	-
Sundries	518	-
Depreciation	<u>392</u>	<u>-</u>
	<u>£</u> <u>129,161</u>	<u>£</u> <u>95,687</u>

Included within Consultancy costs above for 2023 is a £10,000 grant paid to International Children's Palliative Care Network (ICPCN) (Registered Charity Number: 1143712) with respect to a collaboration agreement in furtherance of the charity's objectives.

7. SUPPORT COSTS

	Other	Governance	Totals
	£	costs	£
	£	£	£
Charitable Activities	<u>41,562</u>	<u>2,860</u>	<u>44,422</u>

Support costs, included in the above, are as follows:

	2024	2023
	Charitable	Total
	Activities	activities
	£	£
Wages	31,027	26,775
Social security	3,613	2,442
Website	3,220	2,300
IT Costs	325	-
Travel and subsistence	2,274	2,189
Bank charges	103	62
Production	1,000	-
Independent examiners' remuneration	<u>2,860</u>	<u>3,308</u>
	<u>44,422</u>	<u>37,076</u>

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

8. INDEPENDENT EXAMINERS' REMUNERATION

	2024	2023
	£	£
Accounts & Independent examination fees	<u>2,860</u>	<u>3,308</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	99,577	76,500
Social security costs	<u>11,650</u>	<u>6,977</u>
	<u>111,227</u>	<u>83,477</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Key management	1	1
Support staff	<u>1</u>	<u>-</u>
	<u>2</u>	<u>1</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£70,001 - £80,000	<u>1</u>	<u>1</u>

The key management personnel of the CIO relates to management of the CIO. Total remuneration including employers pension and national insurance contributions was £85,802 (2023 - £83,476).

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	290,000
Investment income	<u>325</u>
Total	<u>290,325</u>
 EXPENDITURE ON	
Charitable activities	
Charitable Activities	<u>132,763</u>
 NET INCOME	157,562
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>(2,700)</u>
 TOTAL FUNDS CARRIED FORWARD	<u><u>154,862</u></u>

12. TANGIBLE ASSETS

	Computer equipment £
COST	
Additions	<u>1,774</u>
 DEPRECIATION	
Charge for year	<u>392</u>
 NET BOOK VALUE	
At 31 December 2024	<u><u>1,382</u></u>
At 31 December 2023	<u><u>-</u></u>

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
PAYE debtor	179	-
Prepayments and accrued income	<u>855</u>	<u>-</u>
	<u>1,034</u>	<u>-</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	415	10,793
Social security and other taxes	-	26,502
Other creditors	-	8,739
Accruals and deferred income	<u>12,520</u>	<u>3,308</u>
	<u>12,935</u>	<u>49,342</u>

15. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	154,862	(160,431)	(5,569)
	<u>154,862</u>	<u>(160,431)</u>	<u>(5,569)</u>
TOTAL FUNDS	<u>154,862</u>	<u>(160,431)</u>	<u>(5,569)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	13,152	(173,583)	(160,431)
	<u>13,152</u>	<u>(173,583)</u>	<u>(160,431)</u>
TOTAL FUNDS	<u>13,152</u>	<u>(173,583)</u>	<u>(160,431)</u>

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	(2,700)	157,562	154,862
TOTAL FUNDS	<u>(2,700)</u>	<u>157,562</u>	<u>154,862</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	290,325	(132,763)	157,562
TOTAL FUNDS	<u>290,325</u>	<u>(132,763)</u>	<u>157,562</u>

16. RELATED PARTY DISCLOSURES

During the previous year grants without restriction totalling £290,000 were made to the charity by MAIS S.P.A of whom a trustee is also a director.



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