



Annual Report and Financial Statements

For the year ended
30th April 2025




momentum
children's charity

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MOMENTUM CHILDREN'S CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Graham Smith (Chair of Trustees)	
	Robert Read	(Appointed 27 February 2025)
	Christopher Johnson (Treasurer)	(Appointed 10 June 2024)
	James Patterson	
	Dr Kate Irwin	
	Fiona Loveless	
	Kieron Lynch	
	Mario Bodini (Deputy Chair)	
	Victor De Cruz	
Founders	Bianca Effemey	
	Alison Trigg	
	Jacqui Coppellotti	
Principal address	11a Creek Road	
	East Molesey	
	KT8 9BE	
Auditor	Warner Wilde Limited	
	4 Marigold Drive	
	Bisley	
	Woking	
	Surrey	
	GU24 9SF	
Bankers	HSBC	
	1 Centeneray Square	
	Birmingham	
	B1 1HQ	

MOMENTUM CHILDREN'S CHARITY

TRUSTEES REPORT

FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their annual report and financial statements for the year ended 30 April 2025.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published July 2019.

Momentum Children's Charity is a registered Charitable Incorporated Organisation (CIO). Our aims and objectives are regularly reviewed by the Trustees, in line with the Charity Commission's general guidance on public benefit. In particular, the Trustees consider how the charity's planned activities will contribute to these agreed aims and objectives.

Objectives and activities

Why families need our support

A diagnosis of cancer or a life-challenging condition has a devastating and wide-ranging impact for children, young people and their families and carers. The sick child will receive appropriate medical care, but the wider emotional, practical and financial needs of the whole family are often overlooked. The vast demands on NHS resources are extensively highlighted, and the importance of the role and services that Momentum provides as it enters its 21st year continues to be reinforced. From the moment a family is referred to us from one of our local hospital partners, following the diagnosis or death of a child, a dedicated Momentum Family Support Worker assesses their individual needs in order to offer personally tailored emotional and practical support, both in hospital and at home, when it's needed most.

Our vision

Our vision is to ensure that no family whose child has cancer or a life-challenging condition has to cope alone.

Our mission

Our mission is to make the experience of cancer or life challenging illnesses more bearable for children and their families in London, Surrey and Sussex. We're there whatever the outcome, and provide support to families for as long as needed.

Our objects

The charity was established to promote, improve and protect the physical and mental health of children with cancer and life-challenging conditions and their families in London, Surrey and Sussex. We do this through the provision of direct support, practical advice and support services at home and in hospital, as well as providing holiday homes for respite, days out and other activities in the community. We aim to relieve sickness and preserve the health of children with cancer and other life-challenging conditions at our local hospitals in London, Surrey and Sussex by providing or assisting in the provision of equipment, facilities and services. Additionally, we offer bereavement support to families in the same geographic area, whose children have died either as a result of cancer, life challenging conditions, or through suicide or sudden death.

About us

We work with children, siblings, parents and carers to understand their needs, offering them personally tailored support both in hospital and at home. Our support services include counselling, peer to peer support and a range of creative therapy services, such as play, art and music, as well as special experiences and respite breaks to ease some of the stresses that come with a gruelling treatment plan. If the unthinkable happens, and a child dies – either from cancer or a life challenging condition, or by suicide or sudden death – we offer bereavement support and stand by families for as long as they need us. We also improve the environment for children treated in hospital with children's ward refurbishments, transforming bare, clinical areas into bright, child-friendly spaces.

MOMENTUM CHILDREN'S CHARITY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Our hospital partnerships

Our family support work starts when one of our nine NHS partner hospitals refer a family to us:

East Surrey Hospital (Redhill)

Epsom Hospital

Kingston Hospital

The Royal Marsden Hospital (Sutton)

Royal Alexandra Children's Hospital (Brighton)

Royal Surrey County Hospital (Guildford)

St George's Hospital (London)

St Peter's Hospital (Chertsey)

Worthing Hospital

Our areas of operation

We work across London, Surrey and Sussex covering the following areas:

London boroughs

Croydon

Hounslow

Kingston upon Thames

Lambeth

Merton

Richmond

Sutton

Wandsworth

Outside London local authorities

Crawley

Elmbridge

Epsom and Ewell

Guildford

Horsham

Reigate and Banstead

Runnymede

Spelthorne

Surrey Heath

Woking

Sussex boroughs

Chichester

Bognor Regis

Petworth and Pulborough

Arundel and Littlehampton

Worthing

Adur Valley

Brighton and Hove

Mid Sussex

Who we support

We support children from birth to adulthood, and will continue to support them and their family for as long as they are being treated as a paediatric patient in one of our partner hospitals. We support the entire family, including parents, carers, siblings and grandparents. Families are referred to us from one of our partner hospitals although we occasionally have referrals from other hospitals in the area such as Croydon, Berkshire, Hampshire, Kent and West Middlesex. We do not select which families we support based on any socio-economic criteria. Families are offered appropriate support services depending on their emotional and practical needs.

MOMENTUM CHILDREN'S CHARITY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Message from our Chair of Trustees

It is perhaps strange to start a review of the year at its end. But certainly, the biggest event of the year occurred right at the end when Bianca Effemey, our founder and CEO retired after 21 years. Bianca founded Momentum in 2004 after seeing a gap in the service to families with a child with a life-challenging condition. She recognised that the NHS couldn't provide these families with the emotional support they needed during this time and decided to create a charity to ensure that no family would have to cope alone. And so, Momentum was founded. From a blank piece of paper and often on a wing and a prayer, Bianca with her dedication, energy, passion and at times sheer defiant willpower, supported by the staff, volunteers and supporters, grew Momentum into the wonderful charity that it is today. She will be greatly missed in Momentum's day-to-day operations, but she will continue to be involved as Founder and Honorary President.

But no charity can stand still, and we set about the difficult task of finding Bianca's successor and were delighted to appoint Sarah Woods as our new CEO. Sarah comes from a very impressive background of having worked with various charities including Comic Relief and Starlight Children's Foundation. We are totally confident that she will successfully take Momentum forward while embracing our values.

As to the rest of the year, an early highlight was the opening of the new oncology refurbishment at Kingston Hospital which was opened to great acclaim and received very positive feedback. Always, the most important people are the children and the families that we support and yet again the excellent service ratings achieved demonstrate the value Momentum brings to those families. The year saw our Family Support services continue to grow, reaching a record number of 502 families with a child undergoing treatment, a 16% increase. This was a difficult year for fundraising not least caused by a long delay in finding a new Fundraising Director. As a result, we struggled to achieve ambitious targets for corporate and community income, but we were fortunate to receive an unsolicited major legacy donation of over £100,000 towards the end of the year. Now fully staffed and with investment in marketing and social media resources which have improved our visibility, we are confident of seeing strong growth next year.

In June, Chris Johnson joined the Trustee Board as our new Treasurer. With his experience working with various organisations including the Police and Crime Commissioner Audit Committee and as Head of Audit, Risk and Compliance and Revenues and Benefits at the London Borough of Merton, he is a welcome addition to the Board.

My sincere thanks to all of our amazing staff, volunteers, ambassadors and all of you who have given your time and money to Momentum Children's Charity.

Graham Smith
Chair of Trustees

MOMENTUM CHILDREN'S CHARITY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Message from our Founder and Honorary President

What a year it has been, as Momentum Children's Charity celebrated its 20th anniversary, and my final year as CEO. I've been blown away by the dedication, heart and ambition shown across every part of the charity. It's been a year of connection, growth and deepening support for families at the toughest time of their lives.

At the centre of everything is our Family Support team. Their presence across our partner hospitals and in the community continues to be a lifeline for families navigating a diagnosis. I was particularly proud to see their work recognised nationally, as Momentum won the Family Support Award at the Children & Young People Now Awards in November. It was such a meaningful moment that highlights the care and compassion that the team show every single day.

Alongside emotional support, we've also expanded our social work service this year, to provide more practical help to families who are struggling, particularly those facing real financial pressure as a result of their child's diagnosis. Whether it's help navigating benefits, support with housing, or easing the pressure of everyday costs, this practical, hands-on support has become an increasingly vital part of what we do.

We've also seen real growth in our bereavement service, Momentum Echoes. This year, our team created more opportunities for families to come together, to talk, to remember, and to make something special in honour of their children. Whether it's through memory making crafts or quiet moments shared with others who understand, these spaces have been so important.

Despite a challenging external environment, and our own capacity constraints while recruiting into the fundraising team, we have still seen a remarkable level of fundraising support this year. From challenge events and community partnerships, to a record-breaking level of individual donations, there's been a collective effort to help us raise the funds we need. Whether it's someone taking on a marathon, hosting a quiz night, making us their Charity of the Year or leaving us a gift in their will, the support we've received across the board has made it possible to reach more families than ever before.

Our volunteers have been, as always, incredible. We came together in February to say a proper thank you, and it reminded us just how many people give their time, energy and skills to help keep Momentum going strong. Their support is invaluable.

It has been the privilege of my lifetime to lead this charity and to work alongside such a passionate and committed team. As many of you will already know, I retired at the end of the financial year, moving into my new role as Founder and Honorary President and passing the baton for running of Momentum to new CEO, Sarah Woods. I know the charity is in incredibly safe and capable hands with her, and look forward to seeing it go from strength to strength in this next chapter.

And so, whether you're a family we support, one of our brilliant volunteers, a fundraiser, donor or partner, you have been a part of this journey with me. I truly cannot thank you enough for all that you do so that we can continue to be there for families, for as long as they need us.

Bianca Effemey OBE
Founder and Honorary President

MOMENTUM CHILDREN'S CHARITY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Message from our CEO

As I step into the role of CEO following the end of the 2024/25 financial year, I'm excited and honoured to be leading Momentum Children's Charity at a pivotal moment in its journey. With 20 years of impact behind us, and a new strategic period ahead, this is a time of both reflection and renewed ambition.

Throughout 2024/25, the charity made meaningful progress under the first year of our 2024–2027 strategy. This period provided valuable insights into our capacity and resilience as an organisation. Despite internal changes and the increasingly challenging external environment, including rising operational costs and changes to employer NICs from April 2025, we've remained focused on our mission to ensure that no family with a seriously ill child has to cope alone.

Looking ahead, our updated 2025–2028 strategic plan extends our vision, building on what we've learned so far. It focuses on expanding support for families affected by cancer and life-challenging conditions, while laying the foundations for longer-term sustainability and growth. Key areas include deepening our bereavement services, scaling hospital and community support in new regions, and investing in our people, systems, and digital access. These priorities will ensure that we remain responsive, inclusive, and impactful as demand continues to grow.

We've also introduced a stretched growth plan within this strategy, outlining the ambitious targets we believe we can achieve if the funding environment allows. These targets reflect our long-term vision and provide flexibility to respond to future opportunities.

A key focus for me personally is fundraising and financial sustainability. I'm currently working closely with the team to strengthen our income strategy so we can deliver on our mission, safeguard core services, and prepare for responsible growth in the years ahead.

Our strategic goals remain rooted in the voices and needs of the children and families we support. With continued input from families, frontline professionals, staff, volunteers and partners, we are confident in our ability to adapt and thrive.

Sarah Woods
CEO

MOMENTUM CHILDREN'S CHARITY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Achievements and performance

Support for children and their families

Over the past year, we have supported more than 2,000 children, siblings, parents, and carers across our catchment area, with 502 families receiving support while their child was in active treatment. Our family support teams provided a vital presence in hospital settings, with 4,523 family interactions and 3,331 support hours delivered directly in hospitals across London, Surrey and Sussex. This year alone, we provided 667 hospital visits, ensuring consistent contact and continuity of care.

Of the children we supported, 76% were facing cancer diagnoses, while 24% were living with other life-challenging conditions. Beyond the hospital environment, our team delivered 4,787 hours of community-based support and 1,320 hours of dedicated social work interventions, reflecting our commitment to standing alongside families wherever they need us most.

Support by region

Our support reaches families across a wide geographic area. This year:

- 37% of the families we supported were based in Surrey;
- 27% in London;
- 30% in Sussex;
- with a further 6% of families coming from nearby counties, including Berkshire, Hampshire, Kent and West Middlesex.

Bereavement support – Echoes

Our Echoes bereavement service has seen considerable growth, reflecting the ongoing need for compassionate, long-term support for families coping with loss. Over the past year, we have supported 186 bereaved families, reaching a total of 558 individuals.

Our dedicated Bereavement Family Support Workers provide families with one-to-one support, access to counselling and creative therapies, along with opportunities to connect with others with shared experience. A variety of tailored services have been delivered, including regular "Cruise and Craft" sessions for bereaved parents, creative therapy workshops, facilitated peer support groups, and newly introduced sibling events that cater to children and young people of all ages. We remain committed to supporting families without time limit, recognising that grief has no fixed timeline.

Working in partnership with healthcare professionals

Our strong relationships with healthcare professionals across our nine NHS partner hospitals remain central to the delivery of our services. These close partnerships allow us to offer timely, integrated support that is responsive to the evolving needs of each child and family.

Therapy services

Facing a life-challenging diagnosis can profoundly affect not only the child, but the entire family. Emotional wellbeing often suffers, with impacts on education, employment, relationships, and daily life.

Over the past year, we provided access to 304 counselling sessions and 365 creative therapy sessions, offering a holistic range of therapies adapted to the needs of different family members. For younger children, our creative therapies, including play, music, and art help them process and express emotions in age-appropriate ways. For parents and young adults, counselling and psychotherapy provide vital coping strategies to navigate the mental health challenges that accompany serious illness.

Respite services

Time away from hospitals and treatment regimens is vitally important for families to reconnect, rest, and enjoy precious moments together. Despite the challenges posed by unpredictable weather, our respite services continued to bring joy and relief to many families. This year, we offered:

- 105 boat trips on our specially adapted riverboat, welcoming 474 individuals
- 174 short breaks at our holiday cabins, enjoyed by 739 family members

These moments of respite allow families to step away from the intensity of treatment, if only for a little while, and simply enjoy being together.

MOMENTUM CHILDREN'S CHARITY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Special moments

Alongside the everyday support we provide, we also recognise the importance of creating small but meaningful moments of happiness. This year:

- 161 hand-painted pebbles were gifted as personal keepsakes
- 417 individuals enjoyed special trips, treats and experiences, ranging from exciting outings to surprise treats delivered to homes
- 104 children got a much-loved surprise Doorstep Santa visit, bringing festive cheer directly to their doors

These special moments can make a real difference, offering brief but much-needed lightness amid the challenges of serious illness.

Volunteering

Our work would not be possible without the dedicated support of our volunteers, who generously give their time, skills, and energy across every area of our charity. This year, volunteers contributed a remarkable 2,382 hours, helping on our riverboat, assisting in our office, supporting at events, fundraising, painting pebbles, and even dressing up to entertain the children. Their commitment enriches every aspect of our service delivery.

How we fund our services

[31]% Trusts and foundations

[20]% Donations from individuals

[17]% Corporate

[17]% Community and schools

[9]% Challenge events

[4]% Special events

[2]% Other

Trusts and foundations

We were grateful for support from more than 35 charitable trusts and foundations this year. This includes our many loyal supporters, including The Brothers Trust and St Faith's Trust, multi-year donors including the National Lottery Community Fund and the Masonic Charitable Foundation, and funders local to us such as the Hampton Fund, the Community Foundations for Surrey and Sussex, and the Elmbridge Partnership Fund. We received grants towards specific projects and services, including our family support workers, social work service and programme of respite activities, as well as towards our general charitable activities.

Individual giving

Every donation, regardless of its size, whether a one-off contribution, a regular gift, or a donation made in memory of a loved one, makes a significant difference to the families that we support. Our campaigns in support of Childhood Cancer Awareness Month and throughout December were notable milestones in individual giving, in addition to a generous legacy donation, that meant that we raised more than £220,000 this year in donations from individuals.

Corporate

Our partnerships with Valero, Air Charter Services, Finyx, Merkur Casino and Doubletree by Hilton in Kingston continued, supporting us with a combination of annual events, fundraising activities, pro bono services and volunteering. Thanks to our work with Remarkable Partnerships, and as a result of a number of introductions from team members and supported families, we also added a number of new corporate partners throughout the year, including AMS Media Group, QUALCO, Acora, SAE Media Group and Menzies LLP.

MOMENTUM CHILDREN'S CHARITY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Community and schools

We continued to see a fantastic level of support from our local community and schools. Our charity of the year partnership with Royal Mid-Surrey Golf Club raised more than £15,000, as did post-pantomime collections at the Capitol Theatre in Horsham in the festive period. We saw continued longstanding support from James Whurr, whose annual golf day has now raised more than £50,000 in total since it first started in 2012. Regular events in the community fundraising calendar, including Ann and Jeff Brown's annual Valentine's collection and quarterly Café Bridge events, also made a considerable contribution. We were selected as charity of the year by a number of local schools, including Lady Eleanor Holles and Shrewsbury House Pre-Prep.

Challenge events

Between May 2024 and April 2025, we saw more than 180 individuals take on various sporting challenges for Momentum, including the TCS London Marathon, London Landmarks Half Marathon, London Winter Walk and a range of own place challenges. In total, our sporty supporters raised a phenomenal £101,471 over the course of the year.

Special events

From music to comedy to sport, our special events this year brought people together and raised vital funds. Our annual celebrity golf day teed off the year in style, followed by our first football tournament, which saw teams compete with passion and purpose. Summer brought sunshine and community spirit at *Now That's What I Call Summer*, while our comedy night in October had everyone in stitches. Together, these events raised over £40,000 – a fantastic reminder of the impact we can have when we come together.

Financial review

The 2024–25 financial year has been the most financially testing in our recent history, a year intended to launch steady growth instead required us to pause, reassess, and adapt.

Total income for the year was £1,128,233, a 5.4% decline from last year's £1,192,666. Though not a dramatic drop, it was out of step with our strategic intention for the year to be one of growth. Nearly every income stream underperformed, with corporate partnerships particularly hard hit. Fundraising conditions were tougher across the sector, and recruitment challenges meant we were not fully resourced to deliver our income plan. However, a late-year legacy provided an unexpected and much-needed uplift.

On the expenditure side, we had planned to invest £1.40 million this year to drive long-term growth, but in response to income pressures, we scaled that back to £1.21 million, a reduction of £198,903. This allowed us to preserve financial stability while still prioritising service delivery. We ended the year with a deficit of £78,051, compared with a surplus of £70,289 the year before. Importantly, this was within tolerance: we had planned for a larger deficit of £165,446, giving reassurance that our financial controls remain strong.

Despite these challenges, we maintained focus on our mission. We invested £933,005 into charitable activities, up from £899,703 in 2024. Within that, direct investment in Provision of Services to Support Patients and Families rose by 20% (£83,272) clear evidence of our commitment to impact even in difficult times. Our "pence in the pound" ratio improved from 75p last year to 83p this year, meaning a greater proportion of income was spent directly on charitable work.

We began the year with £636,659 in reserves and closed at £593,051, a reduction of £43,608, moving from 7 months of operating reserves to 6 months. While we never take reserve use lightly, it was part of our three-year strategic plan to drawdown on reserves to sustain services during a period of transition and investment. Our reserves remain within policy and continue to give us the flexibility and stability needed to respond to uncertainty.

Entering our 22nd year, we are no strangers to challenge or resilience. Momentum weathered the storm of COVID-19 and emerged stronger; we're applying that same strength of purpose now. Strong financial stewardship, an improved internal structure, and a diversified income portfolio have all helped mitigate this year's risks.

We close the year in a difficult but manageable position: the internal challenges that slowed our progress have been addressed, our team is now fully resourced, and rebuilding of our fundraising pipeline is well underway. We remain cautious, but optimistic and committed to ensuring that financial decisions continue to support the children and families who rely on us.

MOMENTUM CHILDREN'S CHARITY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Reserves policy

Introduction

Momentum Children's Charity exists to support children with cancer or life-challenging conditions, and their families. When a family is referred to us, we make a commitment to provide support and services to children, siblings, and parents for as long as is needed.

Our reserves policy has therefore been set to reflect this commitment to the community we support, and – in the unlikely event that we should cease to operate – to ensure families would not experience a sudden or immediate change to the care we provide. In addition, this policy considers possible risks to our charity's operations and how we safeguard against these.

Definitions

In accordance with Charity Commission guidance: Free reserves are uncommitted reserves freely available, which exclude restricted and designated funds and amounts invested in tangible fixed assets. Designated funds arise when the Trustees set aside unrestricted funds for specific purposes. Restricted funds arise when conditions are imposed by the donor, or by the specific terms of appeal and can only be spent on the activities specified.

Free reserves

Trustees agreed to hold four to seven months' operating costs (excluding hospital refurbishments which would only be undertaken if restricted funding had been secured) to ensure the sustainability of support services for seriously ill children and their families, as well as essential costs required to support the delivery of this service. The Trustees consider the free reserves policy annually. Currently £593,051 is held, the equivalent of six months operating costs, showing that the charity is able to sustain itself in the short to medium term.

Designated funds

The Trustees have not designated any funds in 2024/25.

Restricted funds

Restricted funds amounted to £189,630, of which £114,583 related to a portion of the charity's fixed assets, including three holiday homes and the riverboat. All four assets are available for family respite holidays and trips, through our respite breaks programme. The remaining £75,047 is being held to cover the costs of activities scheduled for delivery in 2025/26.

Investment policy and performance

The trustees have adopted a conservative investment policy designed to preserve the charity's capital and maintain liquidity, while achieving a reasonable return. The primary objective is to ensure funds are readily available to meet operational needs and unanticipated cash flow requirements.

The charity's liquid reserves are invested in low-risk, short-term deposit accounts to protect capital, reflecting the trustees' cautious approach given the organisation's reliance on voluntary income. Surplus income from these investments contributed £25,171 during the year (2024: £24,165).

Where appropriate, and where funds are not required to meet the reserves ratio, the charity may hold less liquid assets, such as holiday cabins, if they are used directly for the benefit of the families supported. These assets are not required to generate a financial return.

MOMENTUM CHILDREN'S CHARITY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Structure, governance and management

On 30th June 2022 we converted from a Trust (Reg 1106677) to a Charitable Incorporated Organisation (Reg 1195373).

The trustees who served during the year and up to the date of signature of the financial statements were:

Graham Smith (Chair of Trustees)	
Robert Read	(Appointed 27 February 2025)
Christopher Johnson (Treasurer)	(Appointed 10 June 2024)
James Patterson	
Dr Kate Irwin	
Fiona Loveless	
Kieron Lynch	
Mario Bodini (Deputy Chair)	
Victor De Cruz	
James Conway	(Resigned 10 June 2024)
Vanessa Walters	(Resigned 2 December 2024)
Michele Settle	(Resigned 4 June 2025)
Christian Butter	(Resigned 10 June 2024)

The charity's Trustees are not remunerated but their expenses are reimbursed in accordance with Momentum's expenses policy. Trustees are recruited through an open selection process and receive an induction on appointment.

Staff and volunteers

Our team shares a huge passion for the work we do, and as we are a small organisation every team member sees first-hand the difference we make to families. At the year end, we have 31 employees and 3 consultants. This equates to 11 full-time equivalent staff (FTE) in family support roles, 10 FTE in fundraising and marketing roles, and 1 FTE in operational roles. We also have around 100 regular volunteers from the local community who support us in a range of roles including service delivery, office work and raising awareness.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial policy

The charity has a written financial policy that sets out the procedures for the day-to-day management of the charity's finances. This is reviewed annually.

Safeguarding

The charity is fully committed to safeguarding and promoting the welfare of all children and vulnerable adults. We have a comprehensive safeguarding policy which outlines these responsibilities and those of the Designated Safeguarding Leads (DSLs). It also outlines the procedures to be taken when a child or vulnerable adult may be identified to be at risk of harm, or may require additional support to ensure they reach their potential. The policy is reviewed and updated annually.

Diversity and Inclusion

We actively support diversity and inclusion and ensure that all our employees are valued and treated with dignity and respect. We have made developments to our recruitment process with the introduction of an online application form with Equality, Diversity and Inclusion (EDI) monitoring questions and improvements to our job advertisements which include more inclusive language and reduction of the essential specification criteria. Our formal Equality, Diversity and Inclusion Policy is implemented in accordance with the appropriate statutory requirements and ensures that no service user, job applicant, employee or worker is discriminated against either directly or indirectly on the grounds of age, disability, gender reassignment, marriage and civil partnership, pregnancy or maternity, race, religion or belief, sex or sexual orientation.

MOMENTUM CHILDREN'S CHARITY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

Trustees induction, training and insurance

New Trustees receive information on the charity's history, governing document, finances, activities, objectives, and their role and responsibilities. The induction includes meetings with other Trustees, the Chief Executive, and Senior Leadership Team. Training needs are identified during recruitment and provided as needed. The charity holds trustee indemnity insurance to protect its Trustees against personal liability arising from their duties in managing the charity, provided they have acted in good faith and in accordance with their responsibilities. This insurance ensures that the Trustees are safeguarded from potential legal claims, allowing them to carry out their roles with confidence and in the best interest of the charity.

Remuneration of staff and key management personnel

The Chief Executive and Director of Finance and Operations review staff remuneration, including key management personnel, with pay based on industry benchmarks, professional experience, performance, and the charity's long-term needs. Pay reviews are conducted annually, with mid-year reviews as needed.

The trustees report was approved by the Board of Trustees.



.....
Graham Smith (Chair of Trustees)
Chair

Date: 16/12/25

MOMENTUM CHILDREN'S CHARITY

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 30 APRIL 2025

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

MOMENTUM CHILDREN'S CHARITY

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF MOMENTUM CHILDREN'S CHARITY

Opinion

We have audited the financial statements of Momentum Children's Charity (the 'charity') for the year ended 30 April 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 30 April 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

MOMENTUM CHILDREN'S CHARITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MOMENTUM CHILDREN'S CHARITY

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

MOMENTUM CHILDREN'S CHARITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MOMENTUM CHILDREN'S CHARITY

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, the Charities Act 2011, taxation legislation, data protection, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
- testing controls with walk through procedures and substantive transaction testing;

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining any accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions; and

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC and relevant regulators such as the Charity Commission.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

MOMENTUM CHILDREN'S CHARITY

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF MOMENTUM CHILDREN'S CHARITY

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) 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.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



FJ Wilde FCCA DChA MBA (Senior Statutory Auditor)

For and on behalf of Warner Wilde Limited, Statutory Auditor

Chartered Certified Accountant

4 Marigold Drive

Bisley

Woking

Surrey

GU24 9SF

Date: 16/12/25

Warner Wilde Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

MOMENTUM CHILDREN'S CHARITY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	732,528	-	732,528	804,963	-	804,963
Charitable activities	4	-	327,650	327,650	-	323,630	323,630
Other trading activities	5	42,884	-	42,884	39,908	-	39,908
Investments	6	25,171	-	25,171	24,165	-	24,165
Total income		800,583	327,650	1,128,233	869,036	323,630	1,192,666
Expenditure on:							
<u>Raising Funds and Other Trading Activities</u>							
Fundraising and publicity	7	318,613	-	318,613	266,200	-	266,200
Charitable activities	8	541,064	346,607	887,671	554,364	301,813	856,177
Total expenditure		859,677	346,607	1,206,284	820,564	301,813	1,122,377
Net income/(expenditure) and movement in funds		(59,094)	(18,957)	(78,051)	48,472	21,817	70,289
Reconciliation of funds:							
Fund balances at 1 May 2024		819,999	208,587	1,028,586	771,528	186,769	958,297
Fund balances at 30 April 2025		760,905	189,630	950,535	820,000	208,586	1,028,586

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

MOMENTUM CHILDREN'S CHARITY

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		282,437		305,475
Current assets					
Debtors	15	102,547		76,032	
Investments	16	511,401		532,170	
Cash at bank and in hand		251,977		160,324	
		<u>865,925</u>		<u>768,526</u>	
Creditors: amounts falling due within one year	17	<u>(197,827)</u>		<u>(45,415)</u>	
Net current assets			668,098		723,111
Total assets less current liabilities			<u>950,535</u>		<u>1,028,586</u>
The funds of the charity					
Restricted income funds	20	189,630		208,586	
Unrestricted funds	21	760,905		820,000	
		<u>950,535</u>		<u>1,028,586</u>	

The financial statements were approved by the trustees on 16/12/25



.....
Graham Smith (Chair of Trustees)
Chair

MOMENTUM CHILDREN'S CHARITY

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 APRIL 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	25		49,216		71,570
Investing activities					
Purchase of tangible fixed assets		(3,504)		(3,635)	
Proceeds on disposal of investments		20,769		(532,170)	
Investment income received		25,171		24,165	
Net cash generated from/(used in) investing activities			42,436		(511,640)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			91,652		(440,070)
Cash and cash equivalents at beginning of year			160,324		600,394
Cash and cash equivalents at end of year			251,977		160,324

MOMENTUM CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

Charity information

Momentum Children's Charity is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity'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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from charitable activities for generating funds includes income earned from fundraising vents and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has incurred.

MOMENTUM CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 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:

Short leasehold	Over the duration of the licence (12,25 and 30 years respectively)
Fixtures and fittings	5 years straight line
Computers	3 years straight line
Plant and Equipment	5 years straight line

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.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

MOMENTUM CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

MOMENTUM CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	732,528	804,963

4 Income from charitable activities

	Restricted funds 2025 £	Restricted funds 2024 £
Charitable activities		
Performance related grants	327,650	323,630

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	42,774	39,908
Merchandise Sales	110	-
Other trading activities	42,884	39,908

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	25,171	24,165

MOMENTUM CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Special Events	14,407	22,497
Fundraising agents	27,616	55,185
Other fundraising costs	35,619	22,438
Staff costs	240,971	166,080
	<u>318,613</u>	<u>266,200</u>

8 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	518,502	467,651
Depreciation and impairment	19,451	13,659
Provision of services to support patients and families	75,329	62,669
Enhancing the healing environment	1,355	34,728
Running costs of family respite breaks	66,640	65,069
Marketing costs	12,361	14,662
	<u>693,638</u>	<u>658,438</u>
Share of support and governance costs (see note 9)		
Support	181,202	186,080
Governance	12,831	11,659
	<u>887,671</u>	<u>856,177</u>
Analysis by fund		
Unrestricted funds	541,064	554,364
Restricted funds	346,607	301,813
	<u>887,671</u>	<u>856,177</u>

MOMENTUM CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

9 Support costs allocated to activities

	2025 £	2024 £
Staff costs	79,511	93,889
Depreciation	7,090	11,861
Premises and other related costs	31,612	31,704
Office administration, management and finance	53,085	39,770
Organisational development	9,304	7,700
Bank charges	600	1,156
Governance costs	12,831	11,659
	<u>194,033</u>	<u>197,739</u>

Analysed between:

Charitable activities	<u>194,033</u>	<u>197,739</u>
-----------------------	----------------	----------------

	2025 £	2024 £
Governance costs comprise:		
Audit fees	9,803	9,598
Legal and professional	3,028	2,061
	<u>12,831</u>	<u>11,659</u>

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	9,803	9,598
Depreciation of owned tangible fixed assets	<u>26,541</u>	<u>25,520</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>20</u>	<u>19</u>

MOMENTUM CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

12 Employees

(Continued)

Employment costs	2025 £	2024 £
Wages and salaries	742,223	648,451
Social security costs	67,937	53,796
Other pension costs	28,824	25,373
	<u>838,984</u>	<u>727,620</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 - £70,000	1	-
£70,001 - £80,000	-	1
	<u>-</u>	<u>1</u>

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	<u>119,964</u>	<u>107,157</u>

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

MOMENTUM CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

14 Tangible fixed assets

	Short leasehold £	Fixtures and fittings £	Computers £	Plant and Equipment £	Total £
Cost					
At 1 May 2024	360,073	11,242	15,228	52,868	439,411
Additions	-	-	2,401	1,103	3,504
At 30 April 2025	360,073	11,242	17,629	53,971	442,915
Depreciation and impairment					
At 1 May 2024	109,226	8,786	8,649	7,276	133,937
Depreciation charged in the year	16,672	1,228	5,069	3,572	26,541
At 30 April 2025	125,898	10,014	13,718	10,848	160,478
Carrying amount					
At 30 April 2025	234,175	1,228	3,911	43,123	282,437
At 30 April 2024	250,847	2,457	6,579	45,592	305,475

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	249	5,869
Other debtors	57,991	30,615
Prepayments	44,307	39,548
	102,547	76,032

16 Current asset investments

	2025 £	2024 £
Unlisted investments	511,401	532,170

17 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		17,809	13,977
Deferred income	18	162,628	8,200
Other creditors		6,688	9,503
Accruals		10,702	13,735
		197,827	45,415

MOMENTUM CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

18 Deferred income

	2025 £	2024 £
Other deferred income	162,628	8,200

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	162,628	8,200
Movements in the year:		
Deferred income at 1 May 2024	8,200	10,098
Released from previous periods	(8,200)	(10,098)
Resources deferred in the year	162,628	8,200
Deferred income at 30 April 2025	162,628	8,200

19 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	28,824	25,373

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

20 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 May 2024 £	Incoming resources £	Resources expended £	Transfers £	At 30 April 2025 £
Family support activities	192,240	308,857	(327,814)	16,347	189,630
Hospital projects	6,725	-	-	(6,725)	-
Marketing costs	-	1,402	(1,402)	-	-
Office administration, management and finance	-	17,391	(17,391)	-	-
Organisational development	9,622	-	-	(9,622)	-
	208,587	327,650	(346,607)	-	189,630

MOMENTUM CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

20 Restricted funds

(Continued)

Previous year:	At 1 May 2023	Incoming resources	Resources expended	Transfers	At 30 April 2024
	£	£	£	£	£
Family support activities	132,321	321,718	(261,799)	-	192,240
Hospital projects	37,127	1,912	(32,314)	-	6,725
Organisational Development	17,321	-	(7,700)	-	9,621
	<u>186,769</u>	<u>323,630</u>	<u>(301,813)</u>	<u>-</u>	<u>208,586</u>

21 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 May 2024	Incoming resources	Resources expended	At 30 April 2025
	£	£	£	£
General funds	810,679	800,583	(859,677)	751,585
Revaluation reserve	9,320	-	-	9,320
	<u>820,000</u>	<u>800,583</u>	<u>(859,677)</u>	<u>760,905</u>

Previous year:	At 1 May 2023	Incoming resources	Resources expended	At 30 April 2024
	£	£	£	£
General funds	771,528	869,036	(820,564)	820,000
	<u>771,528</u>	<u>869,036</u>	<u>(820,564)</u>	<u>820,000</u>

22 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2025	2025	2025
	£	£	£
At 30 April 2025:			
Tangible assets	167,854	114,583	282,437
Current assets/(liabilities)	593,051	75,047	668,098
	<u>760,905</u>	<u>189,630</u>	<u>950,535</u>

MOMENTUM CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

22 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 April 2024:			
Tangible assets	183,341	122,134	305,475
Current assets/(liabilities)	636,659	86,452	723,111
	<u>820,000</u>	<u>208,586</u>	<u>1,028,586</u>

23 Related party transactions

For the year ended 30 April 2025, the Founder and Chief Executive Officer and Director of Finance and Operations were identified as related parties.

The aggregate donations received from the Trustees in the year were £447 (2024 - £1,433). There were no other transactions with related parties for the year.

24 Analysis of changes in net funds

The charity had no material debt during the year.

25 Cash generated from operations

	2025 £	2024 £
(Deficit)/surplus for the year	(78,051)	70,289
Adjustments for:		
Investment income recognised in statement of financial activities	(25,171)	(24,165)
Depreciation and impairment of tangible fixed assets	26,541	25,520
Movements in working capital:		
(Increase) in debtors	(26,515)	(4,190)
(Decrease)/increase in creditors	(2,016)	6,014
Increase/(decrease) in deferred income	154,428	(1,898)
Cash generated from operations	<u>49,216</u>	<u>71,570</u>