

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

England & Wales · Charity number 1196813

Details

Other names	BFRIENDS FRIENDS OF BIRMINGHAM CHILDREN'S TRUST
Status	Registered
Legal form	CIO
Registered	2021-11-29
Register	View on the Charity Commission register

Contact

Address	One Avenue Road Aston b6 4DU
Phone	01213033921
Email	lee.yale-helms@birminghamchildrenstrust.co.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE TO ADVANCE IN LIFE AND RELIEVE THE NEEDS OF CHILDREN AND YOUNG PEOPLE WHO ARE LOOKED AFTER, IN CARE OR ARE CARE LEAVERS THROUGH THE PROVISION OR ASSISTANCE IN THE PROVISION OF ACTIVITIES AND SUPPORT WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS AND IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING GRANTS, ITEMS, SERVICES, FACILITIES AND SUPPORT TO INDIVIDUALS IN NEED AND/OR CHARITIES OR OTHER ORGANISATIONS WORKING WITH SUCH CHILDREN, YOUNG PEOPLE AND THEIR FAMILIES IN THE FOLLOWING:(A) RELIEF OR PREVENTION OF POVERTY OR FINANCIAL HARDSHIP;(B) ADVANCEMENT OF EDUCATION INCLUDING TRAINING AND CAREER DEVELOPMENT AND MENTORING;(C) PROMOTION AND PROTECTION OF GOOD MENTAL AND PHYSICAL HEALTH;(D) ADVANCEMENT OF THE ARTS, CULTURE AND HERITAGE; AND(E) RECREATIONAL AND LEISURE TIME ACTIVITIES INCLUDING SPORTS AND ACCESS TO GREEN SPACES.

Activities: Charitable support to vulnerable children and families open to Birmingham Children's Trust, including volunteer support and fundraising for activities which support the Trust.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£271,179	£363,961	-	-
2024-01-31	£491,613	£491,613	-	-
2023-01-31	£292,692	£257,858	-	-

Trustees

Name	Role	Appointed
Lee Anthony Kenneth Yale-Helms	Chair	2021-11-29
Ama Agbeze		2024-10-30
Asma Zaid Mohamed Al-Naamani		2025-11-26
Daniel Paul Hickman		2021-11-29
Hamish James Munro		2021-11-29
Joshua Andrew Cronin		2021-11-29
Leigh Garbutt		2021-11-29
Lisa Jamieson		2025-07-30
Shannon Kaylea Grace Cole		2025-12-26

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

England & Wales - Charity number 1196813

Accounts

Helen Blundell
Crowe UK LLP
Black Country House
Rounds Green Road
Oldbury
B69 2DG

Dear Madam

We confirm that the following representations are made on the basis of sufficient enquiries of trustees, executive management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation and that, to the best of our knowledge and belief, we can properly make each of these representations to you for the purpose of your independent examination of the financial statements of Friends of Birmingham Children's Trust for the year ended 31 January 2025 under the Charities Act 2011.

1. We acknowledge that the work carried out by you is substantially less in scope than an audit performed in accordance with Auditing Standards and that you do not express an audit opinion.
2. We acknowledge our legal responsibility for the preparation of the financial statements to show a true and fair view as required by law and therefore confirm for your particular purposes that in our view these comply with the methods and principles set out in the Charities Act 2011, the regulations made under it and the Charities SORP: "Accounting and Reporting by Charities: Statement of Recommended Practice".
3. We acknowledge our management responsibility for the maintenance of adequate internal control systems and procedures designed to prevent and detect fraud and error. We have no knowledge of any fraud, suspected fraud or allegations of fraud which could affect the charity.
4. All the financial transactions of the charity for the year as recorded in the accounting records and any other related information has been made available to you for your inspection.
5. The financial statements are free of material misstatements, including omissions, to the best of our knowledge and belief.
6. There are no material liabilities or contingent liabilities known to us other than those disclosed in the financial statements, including any guarantees to third parties.
7. No claims in connection with litigation have been or are expected to be received to the best of our knowledge and belief.
8. There have been no events to our knowledge since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements other than those already disclosed or included in the financial statements. Should any material events occur which may necessitate revision of the figures in the financial statements, or inclusion in a note thereto, we will advise you accordingly.
9. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities.
10. We confirm the completeness of the information provided regarding the identification of related parties, and the adequacy of related party disclosures in the financial statements.
11. We confirm that, having considered our expectations and intentions for at least the next twelve months and the availability of working capital, the charity is a going concern. We are unaware of any events, conditions, or risks beyond the period of assessment that may cast significant doubt on the charity's ability to continue as a going concern.

12. All grants, donations and other voluntary incoming resources, the receipt of which is subject to specific terms and conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such voluntary incoming resources.
13. We confirm that we are not aware of any breach of our charitable trusts and that we have advised you of the existence of any endowments and restricted income funds maintained by us.

Yours faithfully,

A handwritten signature in black ink, appearing to be 'M. J. Smith' or similar, written in a cursive style.

.....
Trustee

Signed on behalf of the Trustees

On 28/11/2025
On

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2025

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

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FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JANUARY 2025

Trustees	Lee Yale-Helms, Chair Peter Rippon Daniel Hickman Jake Shaw Abba Loughran Claire Preston (deceased 06/11/2024) Leigh Garbutt Hamish Munro Samantha Richards (resigned 20/03/2025) Joshua Cronin Claire Hackett Colin Horwath (resigned 15/03/2024) Ama Agbeze (appointed 30/10/2024)
Charity registered number	1196813
Principal office	Birmingham Childrens Trust 1 Avenue Road Aston Birmingham B6 4DU
Accountants	Crowe U.K. LLP Chartered Accountants Black Country House Rounds Green Road Oldbury West Midlands B69 2DG



Trustees' Report Annual Report 2025

For the period from 29 January 2024 to 29 January 2025.

**BFRIENDS (FRIENDS OF BIRMINGHAM CHILDRENS TRUST)
REGISTERED CHARITY NUMBER 1196813**



The Trustees present their Annual Report together with the financial statements of the Friends of Birmingham Children's Trust for the period 29 January 2024 to 29 January 2025.

1. Who we are

Friends of Birmingham Children's Trust charity was officially established through the Charity Commission on 29th November 2021 as an independent charity. It was developed by city partners and Birmingham Children's Trust ("the Trust") in collaboration with children in care and care leavers. The trading name of the charity is "Bfriends".

At its core, Bfriends strives to ensure that care supported children are given the same opportunities and experiences as their peers have access to. The name Bfriends was chosen by young people and comes from the importance of everyone having the opportunity to have a positive friendship in their life.

Bfriends works closely with the Trust to gain an understanding of the needs of children under the Trust's care, which includes sporting and wellbeing programmes, employment opportunities, and support for independent living.

2. Priorities and Objectives

Objectives

Advance in life and relieve the needs of children and young people who are looked after in care or are care leavers through the provisions or assistance in provisions of activities and support which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals and in particular but not exclusively by providing grants, items, services facilities and support to individuals in need and/or charities or other organisations working with such children, young people and their families in the following: (A) relief or prevention of poverty or financial hardship; (B) advancement of education including training and career development and mentoring; (C) promotion and protection of good mental and physical health; (D) Advancement of the arts, culture and heritage; and (E) recreational and leisure time activities including sports and access to green spaces.

Public Benefit

The Trustees have complied with the duty in Section 17 of the charities Act 2011 to have due regard to the Charity Commission's published general and relevant sub-sector guidance concerning the operation of the Public Benefit requirement under the Act.

2.1 Destinations

The Trustees pledged to provide our children and young adults with life opportunities across employment and digital inclusion.

Our Targets:

- Develop a clear pathway model around employability and begin working with three new employers, including the Combined Authority, to roll out by Summer 2025.
- Create an interactive website.



In 2025 we have achieved:

- Piloted a programme with Jacobs Engineering to successfully support a care leaver from work experience through to employment, ready to roll out for our summer 2025 deadline.
- Launched the official Bfriends website in 2024 to boost visibility and accessibility.

2.2 Community and Inclusion

The Trustees pledged to work in partnership with the community, partners, and providers to create programmes for young people in communities across the city.

Our Targets:

- Launch a community hub by October 2024
- Launch a care leavers drop-in and mentoring facility with 40 weekly places by November 2024.
- Create 10,000 life opportunities for Children, Young People and Adults known to the Trust and its partnership network.
- Support 20,000 families and children with donated items and gifts.
- Fundraise £80,000 towards the Community Hub project by 31 January 2025.



In 2025 we have achieved:

- Opening our first community hub in October 2024.
- Fundraising £80,000 toward Community Hub activity and development.
- Supporting 21,000 families and children with donated items.
- Creating 12,220 life opportunities through various programmes.
- Launching a care leavers drop-in facility with BCT.
- Delivering the St Andrews Community Flagship programme, supporting a total of 1,079 young people.

2.3 Transitions

Trustees pledged to work with our network of partners, charities and businesses and actively seek support for young people and adults known to Birmingham Children's Trust and its partnership network that are transitioning into independent living or need additional support as they continue their journey.

Our Targets:

- Launch a mentoring scheme by January 2025, including:
 - Decorating, gardening, DIY
 - Furnishings and domestic items
 - Support with Wi-Fi, heating, and data
 - Cooking and budgeting workshops



In 2025 we have achieved:

- Piloting 74 life skills initiatives in collaboration with partners, with plans to launch in 2025 a tailored support system that helps individuals transition into the home. This includes providing essential items and access to a pool of volunteers who can assist during the process.
- Distributed 487 domestic items in partnership with the care leavers service.

2.4 Fundraising Targets

Trustees pledged to achieve the following fundraising targets.

Targets set by Board	Target Amount	Outcome
Community	£75,000	£88,032
Corporate	£100,000	£6,781
Grants	£150,000	£32,355
In kind donations	£175,000	£144,011
Total	£500,000	£271,179

Corporate

As part of the corporate targets, the Operations and Partnership Manager worked closely in partnership with BCFC Foundation as part of the Community Hub work and securing the corporate capital to support the running costs of the facility. This work was done in partnership with AGM logistics and £100,000 was secured towards the project in 2024/2025. Although this is unable to be reflected in the accounts as the funds went to BCFC Foundation, considerable partnership work was undertaken by the



Operations and Partnership manager to secure a solid partnership to support the project's progress.

As this cannot be recorded in the accounts, it is being asked that consideration is noted for this in the report to reflect the work that has been undertaken.

Grant Funding

In addition to this, the Operations and Partnership manager worked with Unitedby2022 and BCFC Foundation on the GEN22 program that ran throughout 2024/25. The program was successful on the back of a bid that was secured with Uniteby2022. Significant additional work was put into the running of this program by the Operations and Partnership Manager to ensure more partnerships were developed, increasing the opportunities for the young people and adults that participated. This included a range of additionally funded events from partners to enhance the offer. Although this could not be accounted for in the accounts as it was funded by other parties' consideration is being asked that the level of work undertake is noted as part of the trustee report.

3. Achievements and Performance

All activities supporting children and young adults known to Birmingham Childrens Trust Activities are in line with the priorities of Bfriends Friends of Birmingham Childrens Trust Charity.

3.1 Destinations and Transitions

Employment Pathways – Bfriends, through its Destinations Committee and in collaboration with the Trust, has developed a clear employment pathway that defines the standards for offering work placements and apprenticeships. This approach is



closely aligned with the family business model that has been successfully developed and embedded within the Trust.

We piloted our employment pathway with Jacobs Engineering, successfully supporting a care leaver through work experience, internship, and into employment. Now that the scheme has been tested, we will be expanding, with one of our young adults, Sabina Begum, acting as champion for further opportunities.

The Destinations Committee is working with three providers to support the expansion of the scheme in 2025 (BCFC Foundation, Drayton Manor and GMI Construction). Bfriends will be undertaking a roadshow across partners and businesses from July – November to match care leavers service to employment opportunities.

The Charity will also be launching a social enterprise developed by care leavers, which will deliver a training model, qualification, and employment for 6–10 young adults, in partnership with BCFC Foundation and Bfriends Charity. The project has progressed throughout 2024/25, with the first cohort beginning training in July 2025 and starting employment in September 2025.

Website – In 2024/25, Bfriends successfully launched its official website, marking a significant step forward in increasing visibility and accessibility. Looking ahead, the charity plans to leverage this platform to attract a broader base of business and personal donors, expanding its fundraising reach across Birmingham and beyond. Additionally, Bfriends will grow its operational capacity by expanding support for the Operations and Partnership Manager role, ensuring the charity can meet increasing demand and sustain delivery of its core programmes.



St Andrews Community Flagship – The programme was launched in 2024 to support 125 participants through over 30 hours of structured engagement including:

- First aid training
- Planning skills
- Sports leadership training and coaching
- Public Speaking
- Residential
- CV and interview workshops

(See *Section 3.2. Community and Inclusion* for more information).

Holiday Activity Program Events – In total, 12,220 life-enhancing opportunities were created for children, young people, and adults connected to the Trust and its wider partnership network. These opportunities were delivered through a range of initiatives, including the Holiday Activities and Food (HAF) Programmes, a series of partnership events throughout 2024/25, and seasonal programmes delivered during spring, summer, and winter.

Spring 2024 Programme:

- 4 Community Youth Listening Events for 80 young people
- Drop-in and Life skills sessions for 40 young people (weekly throughout March)
- Away Day Thorpe Park for 300 young people
- And SEND and Sensory sessions in residential homes for 120 young people, in 4 homes



Summer 2024 Club programme, facilitated by Blesst CIC in partnership with several providers, and included:

- Studio Session Recording and Lyric Writing
- Creative Art Sessions
- Cooking Classes and Healthy Eating
- Sports – Football, Netball, Dance, Basketball.
- Trip out to Bear Grills and end of programme celebration for young people in attendance at Teamwork's Karting.

Winter 2024 events included:

- Winter Funland, for 825 families known to the Trust.
- Blue Nose Day.
- Women's Game
- Participation Group Christmas Party
- Christmas gifts and items including food parcels, toys, toiletries, and other personal essentials to over 21,000 families and young people

3.2 Community and Inclusion

BCFC Community Hub – In September 2024, the Charity marked a significant milestone with the successful launch of its first community hub in partnership with the BCFC Foundation. This initiative represents a key development in our place-based approach, offering a welcoming and inclusive space for young people, adults, and families known to the Trust. The Hub was officially opened on 1st October 2024.



Since opening, the hub has welcomed an average of 450 visitors each day, offering a growing and diverse range of activities for young people and families. This steady increase in engagement reflects the hub's growing role as a vital community space, with projections indicating a daily footfall of 700 by August 2025.

Over the course of the year, the charity successfully raised £80,000 to support the development and delivery of activities at the Community Hub. These funds have directly benefited young people and adults known to the Children's Trust, enabling the expansion of services and support, including:

- **St Andrews Community Flagship programme:** Launched in March 2024, this initiative delivered 125 educational and wellbeing placements (each totaling 30 hours) through twelve grassroots delivery partners, supporting young people across the city.
- **Care leavers drop-in facility:** Working closely with the Trust, we introduced a new initiative in 2024 that offers dedicated support to care leavers every Friday afternoon. This space provides a consistent and welcoming environment for young people to connect, access guidance, and build confidence. Plans are underway to expand the offer in 2025 to include structured life skills sessions, cooking classes, and other tailored activities designed to promote independence and personal development.
- **Life Skills Sessions:** Introduced in May 2024, these sessions were co-designed and delivered in partnership with local businesses, equipping participants with practical skills to support personal development and employability.
- **Daytime Provision for Older Young People:** A new strand of provision was developed to support older young people known to the Trust. This included



alternative education pathways and wraparound mentoring during daytime hours.

- **Targeted Placement Support:** Working closely with the Birmingham City Foundation, the Charity prioritised access to educational placements for young people and adults engaged with the Trust.
- **Apprenticeship Opportunities:** In collaboration with the Birmingham City Foundation, an apprenticeship scheme was established, offering six placements with the Football Club and one with the Foundation at the Community Hub.

3.3 Fundraising highlights meeting the outcomes linked to our priorities:

Partnership Fundraising Campaigns			
Birmingham City Foundation	Blue Nose Day 2024	£81,232	Funding has enabled the provision of 11,500 gifts and supported programmes designed to help young people connected to the Children's Trust as of December 2024
ArcusFM	Willows Gardening project 2024	£4,300	Materials gifted from different suppliers volunteering hours in addition
Law and Leisure Learning	Willows Painting project 2024	£2,500	Supply of paint for projects at the Willows site and materials
In kind donations			
Birmingham City Football Club	Tickets	£10,860	Tickets to different fixtures throughout the 2023/2024 season 543 tickets equivalent market value of £10,860
Aston Villa Football Club	Tickets	£1,580	Tickets for young people and families to enjoy days out at the football donated by fans and partners of the charity.



Warwickshire Cricket Club	Tickets	£3,360	Tickets for young people and families to enjoy days out at the cricket donated by fans and partners of the charity.
Christmas present campaign	Gifts	£13,945	A large campaign to secure gifts from multiple recipients for young people and adults known to the trust.
Easter 2024 campaign	Gifts	£3,702	A large easter campaign to secure eggs and other easter items for young people known to the trust.
Winter Fun land 2024	Tickets, Food for children, toys	£84,375	825 family tickets, 2000 goodie bags Equivalent of £109,125 (full market value)
Birmingham Childrens Trust	Staff time	£26,189	Staff time from Birmingham Children's Trust to support Bfriends' operations and activities
Partnership Cash Donations			
3PB Barristers	Chosen Charity Conference 2024	£2,648	Funds raised from ticket sales for event April 2024.
General Donations	Various	£4,133	Unrestricted donations to BFriends
TOTAL:		£238,824	



Successful bids for Projects and activity – 2024/25

Organisation	Funding Amount	Summary	Outcome
Bfriends Summer Activity Programme	£8,235	Partnership programme to provide holiday placements for young people known to the children's trust	Programme successfully completed in August 2024.
Bfriends Winter Activity Programme	£18,000	Partnership programme to provide holiday placements for young people known to the children's trust	Programme successfully completed in December 2024. Data and impact report completed.
Bfriends Easter Programmes	£6,120	Partnership programme to provide holiday placements for young people known to the children's trust	Programme successfully completed in April 2024. Data and impact report completed.
Total:	£32,355		

In addition to the above, Bfriends collaborated with its partners to deliver the following outcomes for young people and families. Although the funding was managed externally, the Operations Manager played a key role in securing these programmes.

- Supporting BCFC in raising £100k via AMG Logistics for staffing and operations of the community hub.
- Launched a Premier League-funded ESOL program with £10,000 for May–December 2024.
- Secured £125,000 from UnitedBy2022 to fund 125 placements at the Hub (March 2024–March 2025). And worked with a range of other partners to secure further activity, events and experiences for those who participated. BCFC was financial lead and accounted for funding within their accounts.



4. Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

The Birmingham Children's Trust donated staff time to Bfriends during the financial year 2024/25. This included contributions from Natalie Loon (32% of total cost, equivalent to £20,856) and Tanya Davison (12% of total cost, equivalent to £5,333), in line with the proportions agreed in the previous year's accounts. These contributions are recognised as donations in kind from the Trust to the charity.

5. Reserve Policy

The charity's reserves in the main are restricted where a grant or donation is received which is earmarked for a specific purpose. All other reserves are

The charity has deemed it needs to maintain a minimum cash reserve to cover the committed costs relating to governance and audit which currently sits at £2,500.

6. Governance and Management

In Memoriam

In winter 2024 we received the incredibly sad news that one of our first charity friends and Trustees, Claire Preston, had sadly passed away. Claire was a valued friend of the



Trust for over seven years, passionately leading several initiatives to support care leavers in Birmingham As one of the first Bfriends Trustees, she was instrumental in the charity's early years as it developed and remained a committed and passionate member of the Board.

In honour of Claires' legacy, Bfriends and Corporate Parenting are working closely with GMI Construction on a number of initiatives including an application that can support care leavers with the transition to independent living, something Claire championed wholeheartedly.

Board membership

Bfriends is governed by a Board of Trustees who hold independent control and legal responsibility for the charity's management. Members of the Board include a variety of skills and representation across the city. For 2025 members of the Board included:

- Abba Loughran (Co-Chair and Young Ambassador)
- Lee Yale-Helms (Co-Chair)
- Guy Ripon (Trustee)
- Joshua Cronin (Trustee)
- Samantha Richards (Trustee) removed 20/03/2025
- Claire Preston (Trustee) death in service 06/11/2024
- Colin Horwath (Trustee) resigned 15/05/2024
- Hamish Munro (Trustee)
- Daniel Hickman (Trustee)
- Leigh Garbutt (Trustee)
- Ama Agbeze (Trustee) appointed 30/10/2024



The Trustee Board will be undertaking a skills audit and review in 2025 to further develop the membership of the board based on needs identified in new trustee members.

Committee Structure

To support effective delivery of the 2025–2028 Business Plan, the Board has now established four fully operational subcommittees. These committees were formed following a comprehensive review of governance arrangements and are aligned to the charity's key strategic priorities.

Each committee is chaired by a Trustee and includes representation from the Trust, partner organisations, and young adult advisors where appropriate. The committees are:

- Destinations
- Community and Inclusions
- Independence / Transitions
- Fundraising and Resources

All committees operate under agreed Terms of Reference, with clearly defined quorum and decision-making protocols. Meetings are minuted, and action trackers are maintained and shared with the Board Chair in advance of each Board meeting to ensure transparency and accountability.

Destinations Committee

- Chair - Daniel Hickman (Trustee)
- Hamish Munro (Trustee)
- *Vacancy* (Young Person Ambassador Trustee)
- Jake Shaw – Corporate Parenting Coordinator, BCT (Adviser)



- Dawn Crooks – Apprentice Coordinator, BCT (Adviser)

Community and Inclusions Committee

- Chair - Leigh Garbutt (Trustee)
- Hamish Munro (Trustee)
- *Vacancy* (Young Person Ambassador Trustee)
- Richard Campbell – CEO, Blesst (Adviser)

Independence / Transitions Committee

- Chair - Abba Loughran (Current Co-Chair, soon to be moving on)
- *Vacancy* (Trustee)
- *Vacancy* (Trustee)
- Jake Shaw – Corporate Parenting Coordinator, BCT (Adviser)
- Andy Crotty – Managing Director, OTD Training (Adviser)
- Natalie Loon – Operations and Partnership Manager, Bfriends (Adviser)

Fundraising and Resources Committee

- Chair - Lee Yale-Helms (Chair and Trustee)
- Joshua Cronin (Trustee)
- Abba / New Co-chair (Trustee)
- *Vacancy* (Trustee)
- *Vacancy* – External Funding Manager (Adviser)
- Natalie Loon – Operations and Partnership Manager, Bfriends (Adviser)
- Jake Shaw – Corporate Parenting Coordinator, BCT (Adviser)
- Laura Hendry – Head of Business Development and Partnerships, BCT (Adviser)



Governance

This is overseen by the Fundraising & Resources Committee, Chaired by the Co-Chair of Bfriends Friends of Birmingham Childrens Trust.

Management and Staffing

The Trust has donated a full-time manager from the Trust to Bfriends to oversee the work of the charity. The role of the Operations and Partnership Manager is to oversee the development of the objectives.

Constitution

Friends of Birmingham Children's Trust is a registered charity (1196813) and is constituted under a Trust deed.

Bfriends is a registered Charitable Incorporated Organisation (CIO), established on 29 November 2021. This structure provides the charity with a clear legal identity and a strong governance framework, supporting its ability to operate effectively and sustainably.



Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The recruitment of new trustees, the charity follows one of the two approaches as follows:

- (1) We have two trustee positions which are for young people, who represent the voice of children and young people on the Board. The process for this is that we engage with a wider group of care experienced young people through our Rights and Participation Service who met regularly with young people. We promote the work of the charity to them and seek volunteers to come forward. We then interview those young people who have expressed in interest and make a selection. Those selected are then proposed to the Board for approval to be appointed.
- (2) Other trustee positions are recruited through an open process where we advertise the vacancies, through social media, to attract candidates from across the city who are representative of the communities and businesses and to encourage diversity. This is supported by a skills audit to identify where there are gaps on the current Board. Again, successful candidates are then proposed to the Board for approval.



Plans for future periods

This is overseen by Bfriends Friends of Birmingham Childrens Trust Board.

Actions are being taken to secure a number of new young people to join both the Board of Trustees and in addition a group of young ambassadors to join and advise the Committees who monitor the priorities throughout the year.

The charity in partnership with the Trust is looking to establish a Fundraising Manager in 2025 to increase the level of sponsorship, donations and grants.

Statement of Trustees' responsibilities

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 & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.



The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

28/11/2025

Approved by order of the members of the board of Trustees on _____ and signed on their behalf by:

Lee Yale-Helms

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 JANUARY 2025

Independent Examiner's Report to the Trustees of Friends of Birmingham Children's Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 January 2025.

Responsibilities and Basis of Report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2025**

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. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Helen Blundell

Dated:

LLB FCA FCIE DChA

Crowe U.K. LLP

Chartered Accountants
Black Country House
Rounds Green Road
Oldbury
West Midlands
B69 2DG

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2025**

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:					
Donations and legacies	4	238,209	32,970	271,179	438,570
Total income		<u>238,209</u>	<u>32,970</u>	<u>271,179</u>	<u>438,570</u>
Expenditure on:					
Charitable activities	5	328,184	35,777	363,961	320,276
Total expenditure		<u>328,184</u>	<u>35,777</u>	<u>363,961</u>	<u>320,276</u>
Net movement in funds		<u>(89,975)</u>	<u>(2,807)</u>	<u>(92,782)</u>	<u>118,294</u>
Reconciliation of funds:					
Total funds brought forward		144,083	9,045	153,128	34,834
Net movement in funds		(89,975)	(2,807)	(92,782)	118,294
Total funds carried forward		<u>54,108</u>	<u>6,238</u>	<u>60,346</u>	<u>153,128</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 28 to 38 form part of these financial statements.

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**BALANCE SHEET
AS AT 31 JANUARY 2025**

	Note	2025 £	2024 £
Current assets			
Debtors	10	43,033	160,300
Cash at bank and in hand		158,746	83,793
		<u>201,779</u>	<u>244,093</u>
Current liabilities			
Creditors: amounts falling due within one year	11	(141,433)	(90,965)
Net current assets		<u>60,346</u>	<u>153,128</u>
Total net assets		<u><u>60,346</u></u>	<u><u>153,128</u></u>
Charity funds			
Restricted funds	12	54,108	144,083
Unrestricted funds	12	6,238	9,045
Total funds		<u><u>60,346</u></u>	<u><u>153,128</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Lee Yale-Helms

Date: 28/11/2025

The notes on pages 28 to 38 form part of these financial statements.

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025

1. General information

Friends of Birmingham Children's Trust is a charity registered on the 29th November 2021 as a CIO-Association. The registered office is the Birmingham Children's Trust, 1 Lancaster Circus Queensway, Birmingham, B4 7DJ. Its principal activities are to advance in life and relieve the needs of children and young people who are looked after, in care or are care leavers.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Friends of Birmingham Children's Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed. They are valued at market value.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025

2. Accounting policies (continued)

2.3 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025

2. Accounting policies (continued)

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.9 Going concern

The trustees have assessed the charity's ability to continue as a going concern and have reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

In efforts to strengthen the charity's financial sustainability, a Fundraising Manager has recently been appointed whose remit will focus on increasing income from voluntary sources, with a particular emphasis on unrestricted funding. This is vital for sustaining core operations and enabling flexibility in responding to emerging needs. The anticipated outcome is a measurable increase in unrestricted donations over the coming years, strengthening our financial resilience and capacity to deliver the charity's aims and objectives.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the value of donations in kind. This is based on the market value of the goods and services received which are passed on to children. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025**

4. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Donations			
Donations	32,356	6,781	39,137
Donations in kind	205,853	26,189	232,042
	238,209	32,970	271,179
	238,209	32,970	271,179
	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	396,910	41,660	438,570

5. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £
Charitable activities	328,184	35,777	363,961

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025**

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Charitable activities	354,373	9,588	363,961

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Charitable activities	314,907	5,369	320,276

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Bank charges	10	9
Accountancy	7,200	4,860
Legal fees	-	500
Website expenese	2,378	-
	9,588	5,369

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £7,200 (2024 - £3,900).

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025**

8. Staff costs

	2025	2024
	£	£
Wages and salaries (Recharged)	26,189	45,567
	26,189	45,567

The average number of employees employed by the charity during the year was NIL (2024: NIL)

2 staff, per headcount, are recharged from Birmingham Children's Trust.

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 January 2025, no Trustee expenses have been incurred (2024 - £NIL).

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025

10. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	42,800	160,300
Prepayments and accrued income	233	-
	<u>43,033</u>	<u>160,300</u>

11. Creditors: Amounts falling due within one year

	2025 £	2024 £
Amounts owed to Birmingham Children's Trust	124,173	84,905
Other creditors	4,000	-
Accruals and deferred income	13,260	6,060
	<u>141,433</u>	<u>90,965</u>

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025**

12. Statement of funds

Statement of funds - current year

	Balance at 1 February 2024 £	Income £	Expenditure £	Balance at 31 January 2025 £
Unrestricted funds				
General Funds - all funds	9,045	32,970	(35,777)	6,238
Restricted funds				
Christmas day dinner	2,608	-	-	2,608
Holiday activity and food fund	140,975	32,355	(122,330)	51,000
Coats for young people	500	-	-	500
Winter fun land	-	84,375	(84,375)	-
Blue nose day	-	81,232	(81,232)	-
Aston villa tickets	-	1,580	(1,580)	-
Tickets donated by BCFC	-	10,860	(10,860)	-
Christmas present campaign	-	13,945	(13,945)	-
Willows Gardening project 2024	-	4,300	(4,300)	-
Willows Painting project 2024	-	2,500	(2,500)	-
Tickets to Cricket	-	3,360	(3,360)	-
Easter 2024 campaign	-	3,702	(3,702)	-
	144,083	238,209	(328,184)	54,108
Total of funds				
	153,128	271,179	(363,961)	60,346

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025**

12. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 February 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 January 2024 £</i>
Unrestricted funds					
General Funds - all funds	2,894	41,660	(25,369)	(10,140)	9,045
Restricted funds					
Christmas day dinner	2,608	-	-	-	2,608
Holiday activity and food fund	28,832	181,608	(69,465)	-	140,975
Coats for young people	500	-	-	-	500
Winter fun land	-	105,000	(105,000)	-	-
Blue nose day	-	76,222	(76,222)	-	-
Aston villa tickets	-	11,240	(11,240)	-	-
Tickets donated by BCFC	-	18,040	(18,040)	-	-
Staff celebration event sponsorship	-	4,800	(14,940)	10,140	-
	31,940	396,910	(294,907)	10,140	144,083
Total of funds					
	34,834	438,570	(320,276)	-	153,128

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025

12. Statement of funds (continued)

The transfer is the amount of expenditure over the amount specifically received for the Staff Celebration event sponsorship. The balance has been re-allocated to Unrestricted general funds.

Christmas day dinner	A fund used to support Birmingham Community Christmas Day Dinner for Care leavers.
Holiday activity and food fund	A fund used to provide winter programmes and activities to young people in Birmingham.
Coats for young people	A fund used to provide coats for young people.
Winter fun land	A fund used to provide winter fun to young people in Birmingham.
Blue nose day	Funding to provide gifts and programmes to support young people known to the trust
Aston villa tickets	Tickets for young people and families to enjoy days out at the football donated by fans and partners of the charity.
Tickets donated by BCFC	Tickets to different fixtures throughout the 2023/2024 season
Christmas presents campaign	A fund used to provide christmas presents for young people.
Willows gardening projects 2024	Materials gifted from different suppliers volunteering hours in addition.
Willows painting projects 2024	A fund for supply of paint for projects at the Willows site and materials.
Tickets to cricket	Tickets for young people and families to enjoy days out at the cricket donated by fans and partners of the charity.
Easter 2024 campaign	A fund used to secure eggs and other easter items for young people known to the trust.

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025**

13. Summary of funds

Summary of funds - current year

	Balance at 1 February 2024 £	Income £	Expenditure £	Balance at 31 January 2025 £
General funds	9,045	32,970	(35,777)	6,238
Restricted funds	144,083	238,209	(328,184)	54,108
	<u>153,128</u>	<u>271,179</u>	<u>(363,961)</u>	<u>60,346</u>

Summary of funds - prior year

	Balance at 1 February 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2024 £
General funds	2,894	41,660	(25,369)	(10,140)	9,045
Restricted funds	31,940	396,910	(294,907)	10,140	144,083
	<u>34,834</u>	<u>438,570</u>	<u>(320,276)</u>	<u>-</u>	<u>153,128</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	180,170	21,609	201,779
Creditors due within one year	(126,062)	(15,371)	(141,433)
Total	<u>54,108</u>	<u>6,238</u>	<u>60,346</u>

15. Related party transactions

There is a balance due to Birmingham Children's Trust of £124,173 (2024: £84,905), relating to staff recharges and other charges.

Bfriends 20250131 Accounts and LOR

Final Audit Report

2025-11-28

Created:	2025-11-28
By:	Jane Twine (jane.twine@crowe.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAYrlqihceCvx5qpH5JGW8-B9CU6rDis_a

"Bfriends 20250131 Accounts and LOR" History

-  Document created by Jane Twine (jane.twine@crowe.co.uk)
2025-11-28 - 10:07:45 GMT
-  Document emailed to Lee Yale-Helms (lee.yale-helms@birminghamchildrenstrust.co.uk) for signature
2025-11-28 - 10:09:17 GMT
-  Email viewed by Lee Yale-Helms (lee.yale-helms@birminghamchildrenstrust.co.uk)
2025-11-28 - 13:36:47 GMT
-  Document e-signed by Lee Yale-Helms (lee.yale-helms@birminghamchildrenstrust.co.uk)
Signature Date: 2025-11-28 - 13:38:30 GMT - Time Source: server
-  Agreement completed.
2025-11-28 - 13:38:30 GMT

Accounts

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JANUARY 2024

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

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FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JANUARY 2024

Trustees	Lee Yale-Helms, Chair Peter Rippon Daniel Hickman Jake Shaw Abba Loughran Claire Preston (deceased 06/11/2024) Leigh Garbutt Hamish Munro Samantha Richards (resigned 20/03/2025) Joshua Cronin Claire Hackett Colin Horwath (resigned 15/03/2024) Ama Agbeze (appointed 30/10/2024)
Charity registered number	1196813
Principal office	Birmingham Childrens Trust 1 Avenue Road Aston Birmingham B6 4DU
Accountants	Crowe U.K. LLP Chartered Accountants Black Country House Rounds Green Road Oldbury West Midlands B69 2DG



Trustee Annual Report

For the period from 29 January 2023 to 29 January 2024.

**BFRIENDS (FRIENDS OF BIRMINGHAM CHILDRENS TRUST)
REGISTERED CHARITY NUMBER 1196813**

The Trustees present their Annual Report together with the financial statements of the Friends of Birmingham Children's Trust for the period of 29 January 2023 to 29 January 2024.

Who we are

Friends of Birmingham Children's Trust charity was officially established through the Charity Commission on 29th November 2021 as an independent charity. It was developed by city partners and Birmingham Children's Trust ("the Trust") in collaboration with children in care and care leavers. The trading name of the charity is "Bfriends".

At its core, Bfriends strives to ensure that care supported children are given the same opportunities and experiences as their peers may have access to. The name Bfriends was chosen by young people and comes from the importance of everyone having the opportunity to have a positive friendship in their life.

Bfriends works closely with the Trust to gain an understanding of the needs of children under the Trust's care, which includes sporting and wellbeing programmes, employment opportunities, or support for independent living.



Priorities and Objectives

Charities Objectives

Advance in life and relieve the needs of children and young people who are looked after in care or are care leavers through the provisions or assistance in provisions of activities and support which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals and in particular but not exclusively by providing grants, items, services facilities and support to individuals in need and/or charities or other organisations working with such children, young people and their families in the following: (A) relief or prevention of poverty or financial hardship; (B) advancement of education including training and career development and mentoring; (C) promotion and protection of good mental and physical health; (D) Advancement of the arts, culture and heritage; and (E) recreational and leisure time activities including sports and access to green spaces.

Public Benefit

The Trustees have complied with the duty in Section 17 of the charities Act 2011 to have due regard to the Charity Commission's published general and relevant sub-sector guidance concerning the operation of the Public Benefit requirement under the Act.

1. Destinations

The Trustees pledged to provide our children and young adults with life opportunities across employment and digital inclusion.

Our Targets:

- Enable 20 new apprenticeships.
- Create 100 job opportunities.
- Introduce 5 new partners to provide accredited mentoring.
- Enhance the education pathway for 50 young people.
- Creating an interactive website.

This year we have achieved:

- Secured 125 30-hour accredited work placements with individual pathway plans for young people.
- Introduced 5 new partners to provide mentoring and volunteering opportunities ArcusFM, Arcadus, Dream Chasers, Feed My Creative, HSBC.
- Website has been started and is under development



2. Community and Inclusion

The Trustees pledged to work in partnership with the community, partners, and providers to create programmes for young people in communities across the city.

Our Targets:

- Create 10,000 life opportunities for Children, Young People and Adults known to the Trust and its partnership network.
- Support 2,000 families and children with donated items and gifts

This year we have achieved:

- Support 16,213 one-off immersive experiences for children and adults.
- Successfully delivered 14 sport, education, and wellbeing programs.
- Given 422 volunteering hours to projects, events, and community work.
- Delivered over 17,000 gifts to children, adults, and families across the city.
- Secured 125 30-hour education and wellbeing placements.
- Funded 29 residential weekend placements.

3. Transitions

Trustees pledged to work with our network of partners, charities and businesses and actively seek support for young people and adults known to Birmingham Children's Trust and its partnership network that are transitioning into independent living or need additional support as they continue their journey.

Our Targets:

- Support 500 care leavers and young people with independence
- Deliver 10 life skill programmes to help 200 young people
- Create 20 new corporate jobs

In 2024 we have achieved:

- We have delivered with our partners 240 places on life skills programs to young people.
- We have incorporated independence sessions into all our programs throughout 2023 as a standard benchmark. This has reached 678 young people and adults.



4. Fundraising Targets

Trustees pledged to achieve the following fundraising targets.

Targets set by Board	Target Amount 23/24	Outcome 23/24
Community	£50,000	£76,222
Corporate	£50,000	£46,460
Grants	£100,000	£181,608
In kind donations	£150,000	£134,280
Total:	£350,000	£438,570

Achievements and Performance

All activities supporting children and young adults known to Birmingham Childrens Trust
Activities are in line with the priorities of Bfriends Friends of Birmingham Childrens Trust
Charity.

1. Community and Inclusion – The Hub at St Andrews

The charity has been collaborating with the Trust, city partners, businesses, and community leaders to create a community hub for children in care, care leavers, young parents and young people and adults known to the Childrens Trust.



The Charity has begun running events and workshops for the community and next year will see this expand. Some of the highlights include:

- **Parent Carer Workshops** Weekly daytime and evening workshops that are delivered in house by a range of partners and professionals.
- **Young adult life skills hub** A place where care leavers and young adults known to the trust can come grab a hot drink, accesses services and signposting to essentials. Undertake washing and other key aspects.
- **Youth Club** The youth club will run two evenings per week for young people that are referred by the Trust and partnership network as part of the offer a hot meal and refreshments will be provided.
 - **Parent Carer Toddler Groups** Will run two mornings a week.
 - **School Holiday provision and club** Holiday club for young people between the ages of 5 – 17 in different age groups and an offer for young adults aged 18 plus.
- Parent carer workshops and coffee mornings.
- Maths & English tutoring (SATS Prep for Year 6) provided to young people known to the Trust and based within the local community.
- 121 tutoring academies with students aged 16-19.
- 121 live skills coaching for older young people and adults.



2. Fundraising highlights meeting the outcomes linked to our priorities:

Activity	Funding amount	Funding Source
Winter Funland 2024	£105,000	Winter Funland
Holiday Activity Food Fund	£135,500	DFE Holiday and Activity Food
Blue nose day fundraising	£76,222	Birmingham City Football Club and Foundation
Cash for kids' donation of 1124 Christmas Presents	£11,240	Cash for Kids
Tickets and experiences donated by BCFC	£18,040	Birmingham City Football Club
Bfriends HAF Summer Programme	£46,108	Street Games
Staff Celebration	£4,800	Sponsorship
GEN 22 Project	£20,000	United by Birmingham 2022 Legacy Charity via BCFC
Gen 22 Project – donation of staff time by BCT	£20,000	Birmingham Children Trust
General donations	£1,660	Various
Total:	£438,570	

3. Amendments of submitted accounts

The financial statements for the year ended 31 January 2024 have been restated to correct errors. The adjustments relate to the inclusion of previously omitted balances, clarification of income recognition timing, and recognition of certain reserves and funding allocations. These changes ensure compliance with the Charities SORP (FRS 102) and provide a true and fair view of the charity's financial position. The Trustees confirm that these adjustments do not affect the charity's ability to continue as a going concern.

Impact of Restatement:

Description	Originally Reported	Adjustment	Restated
Total Income	£491,613	£53,043	£438,570
Total Expenditure	£491,613	£171,337	£320,276



4. Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

The Trust has agreed to continue the secondment of a full-time Operations and Fundraising Manager with a contribution from the charity of £25,000 for the period up to 31 January 2024.

5. Reserve Policy

The charity's reserves in the main are restricted where a grant or donation is received which is earmarked for a specific purpose.

The charity has deemed it needs to maintain a minimum cash reserve to cover the committed costs relating to governance and audit which currently sits at £2,500.



Structure, Governance and Management

Board Structure

Members of the Board include a variety of skills and representation across the city. For 2023/24 members of the Board included:

- Abba Loughran (Co-Chair and Young Ambassador)
- Lee Yale-Helms (Co-Chair) Director of Finance and Resources, Birmingham Children's Trust
- Daniel Hickman, Director of Operations, Jacobs Engineering
- Claire Preston, Head of Responsible Business, GMI
- Guy Rippon, Head of Foundations and Community Partnerships, Aston Villa Foundation
- Samantha Richards, Founding Director, Donate1Create1
- Hamish Munro, Commercial Consultant, 3PB
- Joshua Cronin, Education Partnerships Director, Step into Teaching
- Leigh Garbutt, National Social Value Manager
- Colin Horwath (Non-Executive Director, Birmingham Children's Trust)

Governance

This is overseen by the Governance Committee Chaired by the Cochair of Bfriends Friends of Birmingham Childrens Trust.

Management and Staffing

The Trust has seconded a full-time manager from the organisation to Bfriends to oversee the work of the charity the role of the Operations and Fundraising Manager to oversee the development of the objectives.

Constitution

Friends of Birmingham Children's Trust is a registered charity, no. 1196813, and is constituted under a Trust deed.

Bfriends is a Charitable Incorporated Organisation.



Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

The recruitment of new trustees, the charity follows one of the two approaches as follows:

- (1) We have two trustee positions which are for young people, who represent the voice of children and young people on the Board. The process for this is that we engage with a wider group of care experienced young people through our Rights and Participation Service who met regularly with young people. We promote the work of the charity to them and seek volunteers to come forward. We then interview those young people who have expressed in interest and make a selection. Those selected are then proposed to the Board for approval to be appointed.
- (2) Other trustee positions are recruited through an open process where we advertise the vacancies, through social media, to attract candidates from across the city who are representative of the communities and businesses and to encourage diversity. This is supported by a skills audit to identify where there are gaps on the current Board. Again, successful candidates are then proposed to the Board for approval.



Statement of Trustees' responsibilities

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 & Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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.

28/11/2025

Approved by order of the members of the board of Trustees on _____ and signed on their behalf by:

Lee Yale-Helms

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 JANUARY 2024

Independent Examiner's Report to the Trustees of Friends of Birmingham Children's Trust ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 January 2024.

Responsibilities and Basis of Report

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JANUARY 2024**

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. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Helen Blundell

Dated:

LLB FCA FCIE DChA

Crowe U.K. LLP

Chartered Accountants

Black Country House

Rounds Green Road

Oldbury

West Midlands

B69 2DG

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JANUARY 2024**

	Note	Restricted funds Year ended 31 January 2024 £	Unrestricted funds Year ended 31 January 2024 £	Total funds Year ended 31 January 2024 £	<i>Total funds Period ended 31 January 2023 £</i>
Income from:					
Donations and legacies	4	396,910	41,660	438,570	292,692
Total income		396,910	41,660	438,570	292,692
Expenditure on:					
Charitable activities	5	294,907	25,369	320,276	257,858
Total expenditure		294,907	25,369	320,276	257,858
Net income		102,003	16,291	118,294	34,834
Transfers between funds	12	10,140	(10,140)	-	-
Net movement in funds		112,143	6,151	118,294	34,834
Reconciliation of funds:					
Total funds brought forward		31,940	2,894	34,834	-
Net movement in funds		112,143	6,151	118,294	34,834
Total funds carried forward		144,083	9,045	153,128	34,834

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 16 to 26 form part of these financial statements.

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**BALANCE SHEET
AS AT 31 JANUARY 2024**

	Note	2024 £	2023 £
Current assets			
Debtors	10	160,300	1,000
Cash at bank and in hand		83,793	36,034
		<u>244,093</u>	<u>37,034</u>
Current liabilities			
Creditors: amounts falling due within one year	11	(90,965)	(2,200)
Net current assets		<u>153,128</u>	<u>34,834</u>
Total net assets		<u><u>153,128</u></u>	<u><u>34,834</u></u>
Charity funds			
Restricted funds	12	144,083	31,940
Unrestricted funds	12	9,045	2,894
Total funds		<u><u>153,128</u></u>	<u><u>34,834</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Lee Yale-Helms

Date: 28/11/2025

The notes on pages 16 to 26 form part of these financial statements.

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

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

1. General information

Friends of Birmingham Children's Trust is a charity registered on the 29th November 2021 as a CIO-Association. The registered office is the Birmingham Children's Trust, 1 Lancaster Circus Queensway, Birmingham, B4 7DJ. Its principal activities are to advance in life and relieve the needs of children and young people who are looked after, in care or are care leavers.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Friends of Birmingham Children's Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed. They are valued at market value.

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

2. Accounting policies (continued)

2.3 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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

2. Accounting policies (continued)

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.9 Going concern

The trustees have assessed the charity's ability to continue as a going concern and have reasonable expectations that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.

In efforts to strengthen the charity's financial sustainability, a Fundraising Manager has recently been appointed whose remit will focus on increasing income from voluntary sources, with a particular emphasis on unrestricted funding. This is vital for sustaining core operations and enabling flexibility in responding to emerging needs. The anticipated outcome is a measurable increase in unrestricted donations over the coming years, strengthening our financial resilience and capacity to deliver the charity's aims and objectives.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the value of donations in kind. This is based on the market value of the goods and services received which are passed on to children. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

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

	Restricted funds	Unrestricted funds	Total funds
	Year ended 31 January 2024	Year ended 31 January 2024	Year ended 31 January 2024
	£	£	£
Donations			
Donations	166,408	21,660	188,068
Donations in kind	230,502	20,000	250,502
	396,910	41,660	438,570
	396,910	41,660	438,570
	<i>Restricted funds</i>	<i>Unrestricted funds</i>	<i>Total funds</i>
	<i>Period ended</i>	<i>Period ended</i>	<i>Period ended</i>
	<i>31 January</i>	<i>31 January</i>	<i>31 January</i>
	<i>2023</i>	<i>2023</i>	<i>2023</i>
	£	£	£
Donations	31,940	5,100	37,040
Donations in kinds	255,652	-	255,652
	287,592	5,100	292,692

Summary by fund type

	Restricted funds	Unrestricted funds	Total
Year ended	Year ended	Year ended	Year ended
31 January	31 January	31 January	31 January
2024	2024	2024	2024
£	£	£	£
Charitable activities	294,907	25,369	320,276

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024**

6. Analysis of expenditure by activities

	Activities undertaken directly Year ended 31 January 2024 £	Support costs Year ended 31 January 2024 £	Total funds Year ended 31 January 2024 £
Charitable activities	314,907	5,369	320,276

	<i>Activities undertaken directly Period ended 31 January 2023 £</i>	<i>Support costs Period ended 31 January 2023 £</i>	<i>Total funds Period ended 31 January 2023 £</i>
Charitable activities	255,652	2,206	257,858

Analysis of support costs

	Total funds Year ended 31 January 2024 £	Total funds Period ended 31 January 2023 £
Bank charges	9	6
Accountancy fees	4,860	1,200
Legal fees	500	1,000
	5,369	2,206

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £3,900 (2023 - £1,200).

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024**

8. Staff costs

	Year ended 31 January 2024 £	<i>Period ended 31 January 2023 £</i>
Wages and salaries (Recharged)	45,567	-
	45,567	-

The average number of employees employed by the charity during the year was NIL (2023: NIL)

2 staff, per headcount, are recharged from Birmingham Children's Trust.

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 January 2024, no Trustee expenses have been incurred (2023 - £NIL).

10. Debtors

	2024 £	<i>2023 £</i>
Due within one year		
Trade debtors	160,300	1,000
	160,300	1,000

11. Creditors: Amounts falling due within one year

	2024 £	<i>2023 £</i>
Amounts owed to Birmingham Children's Trust	84,905	-
Other creditors	-	1,000

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

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

11. Creditors: Amounts falling due within one year (continued)

	2024 £	2023 £
Accruals and deferred income	6,060	1,200
	<u>90,965</u>	<u>2,200</u>

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024**

12. Statement of funds

Statement of funds - current year

	Balance at 1 February 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2024 £
Unrestricted funds					
General Funds - all funds	2,894	41,660	(25,369)	(10,140)	9,045
Restricted funds					
Christmas day dinner	2,608	-	-	-	2,608
Holiday activity and food fund	28,832	181,608	(69,465)	-	140,975
Coats for young people	500	-	-	-	500
Winter fun land	-	105,000	(105,000)	-	-
Blue nose day	-	76,222	(76,222)	-	-
Cash for kids (Christmas presents)	-	11,240	(11,240)	-	-
Tickets donated by BCFC	-	18,040	(18,040)	-	-
Staff celebration event sponsorship	-	4,800	(14,940)	10,140	-
	31,940	396,910	(294,907)	10,140	144,083
Total of funds	34,834	438,570	(320,276)	-	153,128

The transfer is the amount of expenditure over the amount specifically received for the Staff Celebration event sponsorship. The balance has been re-allocated to Unrestricted general funds.

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024**

12. Statement of funds (continued)

Statement of funds - prior year

	<i>Income</i>	<i>Expenditure</i>	<i>Balance at</i>
	<i>£</i>	<i>£</i>	<i>31 January</i>
			<i>2023</i>
			<i>£</i>
Unrestricted funds			
General Funds	5,100	(2,206)	2,894
Restricted funds			
Christmas day dinner	2,608	-	2,608
Holiday activity and food fund	240,232	(211,400)	28,832
Coats for young people	500	-	500
Website	10,612	(10,612)	-
Farms for City Children	13,500	(13,500)	-
Street games	6,240	(6,240)	-
Circus events	13,900	(13,900)	-
	287,592	(255,652)	31,940
Total of funds			
	292,692	(257,858)	34,834

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024**

12. Statement of funds (continued)

Christmas day dinner	A fund used to support Birmingham Community Christmas Day Dinner for Care leavers.
Young people	Christmas fundraising campaign for young people across Birmingham.
Holiday activity and food fund	A fund used to provide winter programmes and activities to young people in Birmingham.
Coats for young people	A fund used to provide coats for young people.
Website	A fund to build the website to support charitable activities.
Farms for City Children	A fund to provide a residential for young people.
Future you	A restricted fund for a film premier in the theatre at millennium point showcasing films created by care leavers across Birmingham to an audience of around 250 guests.
Staff celebration event	A restricted fund for the purpose of staff celebration. This was gifted venue hire from Millenium point towards the charity.

13. Summary of funds

Summary of funds - current year

	Balance at 1 February 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 January 2024 £
General funds	2,894	41,660	(25,369)	(10,140)	9,045
Restricted funds	31,940	396,910	(294,907)	10,140	144,083
	<u>34,834</u>	<u>438,570</u>	<u>(320,276)</u>	<u>-</u>	<u>153,128</u>

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2024**

13. Summary of funds (continued)

Summary of funds - prior year

	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 January 2023</i>
	£	£	£
General funds	5,100	(2,206)	2,894
Restricted funds	287,592	(255,652)	31,940
	<u>292,692</u>	<u>(257,858)</u>	<u>34,834</u>

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2024	Unrestricted funds 2024	Total funds 2024
	£	£	£
Current assets	186,581	57,512	244,093
Creditors due within one year	(42,498)	(48,467)	(90,965)
Total	<u>144,083</u>	<u>9,045</u>	<u>153,128</u>

15. Related party transactions

There is a balance due to Birmingham Children's Trust of £84,905 (2023: £1,000), relating to staff recharges and other charges.

Helen Blundell
Crowe UK LLP
Black Country House
Rounds Green Road
Oldbury
B69 2DG

Dear Madam

We confirm that the following representations are made on the basis of sufficient enquiries of trustees, executive management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation and that, to the best of our knowledge and belief, we can properly make each of these representations to you for the purpose of your independent examination of the financial statements of Friends of Birmingham Children's Trust for the year ended 31 January 2024 under the Charities Act 2011.

1. We acknowledge that the work carried out by you is substantially less in scope than an audit performed in accordance with Auditing Standards and that you do not express an audit opinion.
2. We acknowledge our legal responsibility for the preparation of the financial statements to show a true and fair view as required by law and therefore confirm for your particular purposes that in our view these comply with the methods and principles set out in the Charities Act 2011, the regulations made under it and the Charities SORP: "Accounting and Reporting by Charities: Statement of Recommended Practice".
3. We acknowledge our management responsibility for the maintenance of adequate internal control systems and procedures designed to prevent and detect fraud and error. We have no knowledge of any fraud, suspected fraud or allegations of fraud which could affect the charity.
4. All the financial transactions of the charity for the year as recorded in the accounting records and any other related information has been made available to you for your inspection.
5. The financial statements are free of material misstatements, including omissions, to the best of our knowledge and belief.
6. There are no material liabilities or contingent liabilities known to us other than those disclosed in the financial statements, including any guarantees to third parties.
7. No claims in connection with litigation have been or are expected to be received to the best of our knowledge and belief.
8. There have been no events to our knowledge since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements other than those already disclosed or included in the financial statements. Should any material events occur which may necessitate revision of the figures in the financial statements, or inclusion in a note thereto, we will advise you accordingly.
9. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its activities.
10. We confirm the completeness of the information provided regarding the identification of related parties, and the adequacy of related party disclosures in the financial statements.
11. We confirm that, having considered our expectations and intentions for at least the next twelve months and the availability of working capital, the charity is a going concern. We are unaware of any events, conditions, or risks beyond the period of assessment that may cast significant doubt on the charity's ability to continue as a going concern.

12. All grants, donations and other voluntary incoming resources, the receipt of which is subject to specific terms and conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such voluntary incoming resources.
13. We confirm that we are not aware of any breach of our charitable trusts and that we have advised you of the existence of any endowments and restricted income funds maintained by us.

Yours faithfully,

A handwritten signature in black ink, appearing to be 'M. J. Smith' or similar, written in a cursive style.

.....

Trustee

Signed on behalf of the Trustees

On 28/11/2025
.....

Bfriends Accounts 24

Final Audit Report

2025-11-28

Created:	2025-11-28
By:	Jane Twine (jane.twine@crowe.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAM0xtn_qVkjNU_YgAsfAaDIlbBbui8lxY

"Bfriends Accounts 24" History

-  Document created by Jane Twine (jane.twine@crowe.co.uk)
2025-11-28 - 08:56:47 GMT
-  Document emailed to Lee Yale-Helms (lee.yale-helms@birminghamchildrenstrust.co.uk) for signature
2025-11-28 - 08:57:50 GMT
-  Email viewed by Lee Yale-Helms (lee.yale-helms@birminghamchildrenstrust.co.uk)
2025-11-28 - 13:34:19 GMT
-  Document e-signed by Lee Yale-Helms (lee.yale-helms@birminghamchildrenstrust.co.uk)
Signature Date: 2025-11-28 - 13:35:03 GMT - Time Source: server
-  Agreement completed.
2025-11-28 - 13:35:03 GMT

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

England & Wales - Charity number 1196813

Accounts

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 JANUARY 2023

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Income from:				
Donations and legacies	3	287,592	5,100	292,692
Total income		287,592	5,100	292,692
Expenditure on:				
Charitable activities	4	255,652	2,206	257,858
Total expenditure		255,652	2,206	257,858
Net movement in funds		31,940	2,894	34,834
Reconciliation of funds:				
Net movement in funds		31,940	2,894	34,834
Total funds carried forward		31,940	2,894	34,834

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 8 to 14 form part of these financial statements.

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

BALANCE SHEET
AS AT 31 JANUARY 2023

	Note	2023 £
Fixed assets		
		-
Current assets		
Debtors	8	1,000
Cash at bank and in hand		36,034
		37,034
Creditors: amounts falling due within one year	9	(2,200)
Net current assets		34,834
Total assets less current liabilities		34,834
Total net assets		34,834
Charity funds		
Restricted funds	10	31,940
Unrestricted funds	10	2,894
Total funds		34,834

The financial statements were approved and authorised for issue by the Trustee on and signed on their behalf by:

The notes on pages 8 to 14 form part of these financial statements.

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JANUARY 2023**1. General information**

Friends of Birmingham Children's Trust is a charity registered on the 29th November 2021 as a CIO-Association. The registered office is the Birmingham Children's Trust, 1 Lancaster Circus Queensway, Birmingham, B4 7DJ. Its principal activities are to advance in life and relieve the needs of children and young people who are looked after, in care or are care leavers.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Friends of Birmingham Children's Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

2.3 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 allocated on the portion of the asset's use.

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JANUARY 2023

2. Accounting policies (continued)

2.3 Expenditure (continued)

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustee in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JANUARY 2023

3. Income from donations and legacies

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Donations	31,940	5,100	37,040
Donations in kind	255,652	-	255,652
	<u>287,592</u>	<u>5,100</u>	<u>292,692</u>

4. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total 2023 £
Charitable activities	<u>255,652</u>	<u>2,206</u>	<u>257,858</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Charitable activities	<u>255,652</u>	<u>2,206</u>	<u>257,858</u>

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JANUARY 2023**

5. Analysis of expenditure by activities (continued)**Analysis of support costs**

	Activities 2023 £	Total funds 2023 £
Bank charges	6	6
Accountancy fees	1,200	1,200
Legal fees	1,000	1,000
	<u>2,206</u>	<u>2,206</u>

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,200 (2021 - £ -).

7. Trustee's remuneration and expenses

During the period, no Trustees received any remuneration or other benefits.

During the period ended 31 January 2023, no Trustee expenses have been incurred.

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JANUARY 2023

8. Debtors

	2023 £
Due within one year	
Trade debtors	1,000
	1,000

9. Creditors: Amounts falling due within one year

	2023 £
Other creditors	1,000
Accruals and deferred income	1,200
	2,200

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JANUARY 2023

10. Statement of funds

Statement of funds - current period

	Income £	Expenditure £	Balance at 31 January 2023 £
Unrestricted funds			
General Funds	5,100	(2,206)	2,894
Restricted funds			
Christmas day dinner	2,608	-	2,608
Young people	7,600	-	7,600
Winter programmes	232,632	(211,400)	21,232
Coats for young people	500	-	500
Website	10,612	(10,612)	-
Farms for City Children	13,500	(13,500)	-
Future you	6,240	(6,240)	-
Staff celebration event	13,900	(13,900)	-
	287,592	(255,652)	31,940
Total of funds	292,692	(257,858)	34,834

11. Summary of funds

Summary of funds - current period

	Income £	Expenditure £	Balance at 31 January 2023 £
General funds	5,100	(2,206)	2,894
Restricted funds	287,592	(255,652)	31,940
	292,692	(257,858)	34,834

FRIENDS OF BIRMINGHAM CHILDREN'S TRUST

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 JANUARY 2023

12. Analysis of net assets between funds**Analysis of net assets between funds - current period**

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	31,940	5,094	37,034
Creditors due within one year	-	(2,200)	(2,200)
Total	31,940	2,894	34,834

13. Related party transactions

There is a balance due to Birmingham Children's Trust of £1,000