

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 April 2025  
for  
Standing Tall Foundation

GR Taylor & Co Accountants  
54-56 Ormskirk Street  
ST HELENS  
Merseyside  
WA10 2TF

Standing Tall Foundation

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for the Year Ended 30 April 2025

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Standing Tall Foundation

Report of the Trustees  
for the Year Ended 30 April 2025

The trustees present their report with the financial statements of the charity for the year ended 30 April 2025. The trustees have adopted the provisions of 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1197466

**Principal address**

The Living Well Building  
Borough Road  
St Helens  
Merseyside  
WA10 3RN

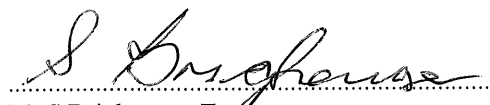
**Trustees**

Mr J W Hodkinson (resigned 30.4.25)  
Mr A J Mussell  
Mrs W Spencer (resigned 30.4.25)  
Mr P A Mayall (resigned 30.4.25)  
Mr I S D Green (resigned 30.4.25)  
Mr S Brighouse  
Mr M Hart (appointed 6.1.25)  
Mr R Ditchfield (appointed 6.1.25)  
Ms R Parry-Jones (appointed 5.1.25)  
Mr P J Nicholson (appointed 3.12.24)  
Mr S Sykes (appointed 28.10.24)

**Independent Examiner**

SARAH NICHOLS FCCA  
GR Taylor & Co Accountants  
54-56 Ormskirk Street  
ST HELENS  
Merseyside  
WA10 2TF

Approved by order of the board of trustees on .....4/3/2026..... and signed on its behalf by:

  
.....  
Mr S Brighouse - Trustee

Independent Examiner's Report to the Trustees of  
Standing Tall Foundation

**Independent examiner's report to the trustees of Standing Tall Foundation**

I report to the charity trustees on my examination of the accounts of Standing Tall Foundation (the Trust) for the year ended 30 April 2025.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



SARAH NICHOLS FCCA  
The Association of Chartered Certified Accountants

GR Taylor & Co Accountants  
54-56 Ormskirk Street  
ST HELENS  
Merseyside  
WA10 2TF

Date: .....4/3/26.....

Standing Tall Foundation

Statement of Financial Activities  
for the Year Ended 30 April 2025

	Notes	Unrestricted fund £	Restricted funds £	30.4.25 Total funds £	30.4.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		116,954	84,602	201,556	196,162
Investment income	2	14	-	14	38
<b>Total</b>		<u>116,968</u>	<u>84,602</u>	<u>201,570</u>	<u>196,200</u>
<b>EXPENDITURE ON</b>					
Raising funds		107,138	84,602	191,740	210,906
<b>NET INCOME/(EXPENDITURE)</b>		<u>9,830</u>	<u>-</u>	<u>9,830</u>	<u>(14,706)</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		4,147	-	4,147	18,853
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>13,977</u></u>	<u><u>-</u></u>	<u><u>13,977</u></u>	<u><u>4,147</u></u>

Standing Tall Foundation

Balance Sheet

30 April 2025

	Notes	Unrestricted fund £	Restricted funds £	30.4.25 Total funds £	30.4.24 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	5	-	-	-	2,871
Cash at bank		32,711	17,060	49,771	21,316
		<u>32,711</u>	<u>17,060</u>	<u>49,771</u>	<u>24,187</u>
<b>CREDITORS</b>					
Amounts falling due within one year	6	(18,734)	(17,060)	(35,794)	(20,040)
		<u>13,977</u>	<u>-</u>	<u>13,977</u>	<u>4,147</u>
<b>NET CURRENT ASSETS</b>					
		<u>13,977</u>	<u>-</u>	<u>13,977</u>	<u>4,147</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>13,977</u>	<u>-</u>	<u>13,977</u>	<u>4,147</u>
<b>NET ASSETS</b>		<u>13,977</u>	<u>-</u>	<u>13,977</u>	<u>4,147</u>
<b>FUNDS</b>	7				
Unrestricted funds				13,977	4,147
<b>TOTAL FUNDS</b>				<u>13,977</u>	<u>4,147</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4/3/2026 and were signed on its behalf by:

  
Mr S Brighouse, Trustee

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### Expenditure

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

### Taxation

The charity is exempt from tax on its charitable activities.

### Fund accounting

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

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

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

## 2. INVESTMENT INCOME

	30.4.25	30.4.24
	£	£
Deposit account interest	14	38
	<u>          </u>	<u>          </u>

## 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 April 2025 nor for the year ended 30 April 2024.

### Trustees' expenses

There were no trustees' expenses paid for the year ended 30 April 2025 nor for the year ended 30 April 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	196,162	-	196,162
Investment income	38	-	38
<b>Total</b>	<u>196,200</u>	<u>-</u>	<u>196,200</u>
<b>EXPENDITURE ON</b>			
Raising funds	192,053	18,853	210,906
<b>NET INCOME/(EXPENDITURE)</b>	4,147	(18,853)	(14,706)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	-	18,853	18,853
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>4,147</u>	<u>-</u>	<u>4,147</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25 £	30.4.24 £
Other debtors	-	2,871
	<u>-</u>	<u>2,871</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.4.25 £	30.4.24 £
Other creditors	35,794	20,040
	<u>35,794</u>	<u>20,040</u>

7. MOVEMENT IN FUNDS

	At 1.5.24 £	Net movement in funds £	At 30.4.25 £
<b>Unrestricted funds</b>			
General fund	4,147	9,830	13,977
<b>TOTAL FUNDS</b>	<u>4,147</u>	<u>9,830</u>	<u>13,977</u>



**7. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	116,968	(107,138)	9,830
<b>Restricted funds</b>			
Cheshire Community Foundation	17,550	(17,550)	-
Lloyds Bank Foundation	450	(450)	-
Lottery Funds	13,085	(13,085)	-
A Richardson	6,457	(6,457)	-
St Helens College	500	(500)	-
The Veterans Foundation	12,060	(12,060)	-
St Helens Council	15,000	(15,000)	-
Main Grant	19,500	(19,500)	-
	<u>84,602</u>	<u>(84,602)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>201,570</u>	<u>(191,740)</u>	<u>9,830</u>

**Comparatives for movement in funds**

	At 1.5.23 £	Net movement in funds £	At 30.4.24 £
<b>Unrestricted funds</b>			
General fund	-	4,147	4,147
<b>Restricted funds</b>			
General Fund	18,853	(18,853)	-
	<u>18,853</u>	<u>(14,706)</u>	<u>4,147</u>
<b>TOTAL FUNDS</b>	<u>18,853</u>	<u>(14,706)</u>	<u>4,147</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	196,200	(192,053)	4,147
<b>Restricted funds</b>			
General Fund	-	(18,853)	(18,853)
	<u>196,200</u>	<u>(210,906)</u>	<u>(14,706)</u>
<b>TOTAL FUNDS</b>	<u>196,200</u>	<u>(210,906)</u>	<u>(14,706)</u>

**7. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.5.23 £	Net movement in funds £	At 30.4.25 £
<b>Unrestricted funds</b>			
General fund	-	13,977	13,977
<b>Restricted funds</b>			
General Fund	18,853	(18,853)	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>18,853</u>	<u>(4,876)</u>	<u>13,977</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	313,168	(299,191)	13,977
<b>Restricted funds</b>			
General Fund	-	(18,853)	(18,853)
Cheshire Community Foundation	17,550	(17,550)	-
Lloyds Bank Foundation	450	(450)	-
Lottery Funds	13,085	(13,085)	-
A Richardson	6,457	(6,457)	-
St Helens College	500	(500)	-
The Veterans Foundation	12,060	(12,060)	-
St Helens Council	15,000	(15,000)	-
Main Grant	19,500	(19,500)	-
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	84,602	(103,455)	(18,853)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>397,770</u>	<u>(402,646)</u>	<u>(4,876)</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 April 2025.

Standing Tall Foundation

Detailed Statement of Financial Activities  
for the Year Ended 30 April 2025

	30.4.25 £	30.4.24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	201,556	196,162
<b>Investment income</b>		
Deposit account interest	14	38
<b>Total incoming resources</b>	201,570	196,200
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Counsellors and admin	152,090	137,875
Insurance	760	690
Office space rental	9,395	9,620
Donations	1,096	19,873
Repairs and renewals	-	4,900
Advertising	27,624	36,911
Accountancy	775	1,037
	191,740	210,906
Total resources expended	191,740	210,906
<b>Net income/(expenditure)</b>	9,830	(14,706)

This page does not form part of the statutory financial statements