

# ITS NEVER YOU

England & Wales · Charity number 1198257

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2022-03-15

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Shire London  
St. Albans Road  
Barnet  
EN5 4RE

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**Email** [ceri@itsneveryou.com](mailto:ceri@itsneveryou.com)

**Website** [www.itsneveryou.com](http://www.itsneveryou.com)

## Activities

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**Objects:** FOR THE BENEFIT OF THE PUBLIC TO PRESERVE AND PROTECT THE HEALTH OF FAMILIES WHO HAVE CHILDREN WITH LIFE LIMITING ILLNESSES BY PROVIDING AND ASSISTING IN THE PROVISION OF ADVICE, FACILITIES AND EQUIPMENT NOT NORMALLY PROVIDED BY THE STATUTORY AUTHORITIES.

**Activities:** Supporting the parents of children with cancer via a social media platform . Providing tangible goods to parents in hospital settings. Creating a community between parents whose children are undergoing or have undergone treatment for cancer

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

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- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£175,870	£90,861	-	-
2024-03-31	£102,284	£49,327	-	-
2023-03-31	£173,365	£18,558	-	-

## Trustees

Name	Role	Appointed
Alexander Pritchard		2022-03-01
Ceri Morys Menai-Davis		2022-03-01
Gavin George Kray		2022-03-01
Jack Bartram		2022-10-27
MARGARET ANNE MENAI-DAVIS		2022-03-01
Trevor Nelson		2022-03-01

**ITS NEVER YOU**

England & Wales - Charity number 1198257

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# Accounts

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**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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

<b>Trustees</b>	CM Menai-Davis, Chair J Bartram FM Menai-Davis (resigned 1 April 2024) GG Kray MA Menai-Davis A Pritchard T Nelson
<b>Company registered number</b>	CE028607
<b>Charity registered number</b>	1198257
<b>Registered office</b>	The Shire London St. Albans Road Barnet EN5 4RE
<b>Accountants</b>	Ashings Limited Chartered Accountants Northside House Mount Pleasant Cockfosters Herts EN4 9EB

**ITS NEVER YOU**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees present their annual report together with the financial statements of the Charity for the 1 April 2024 to 31 March 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

The period from April 2024 to March 2025 has been a significant and transformative year for It's Never You. The Charity strengthened its support for parents of children with cancer, expanded its national reach, and achieved meaningful progress in advocacy and policy engagement. Alongside this, fundraising activity and public awareness grew substantially, enabling the Charity to support more families than ever before.

## **Objectives and activities**

### **a. Policies and objectives**

The Charity exists for the public benefit to preserve and protect the health and wellbeing of families who have children with life limiting illnesses, by providing advice, support, facilities, and resources not ordinarily available through statutory provision..

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

### **b. Strategies for achieving objectives**

The Charity delivers its objectives by:

- Providing direct emotional, practical, and financial support to parents of children undergoing cancer treatment;
- Creating accessible digital platforms and communities for parents;
- Advocating for systemic change to improve how parents are supported during and after a child's illness;
- Raising awareness of the wider impact childhood cancer has on families.

### **c. Activities undertaken to achieve objectives**

During the year the Charity focused on:

- Expanding parent support services across the UK;
- Delivering tangible support to families in hospital settings;
- Building peer-to-peer community between parents;
- Advancing advocacy work to influence policy and legislation.

### **d. Main activities undertaken to further the Charity's purposes for the public benefit**

For the benefit of the public to preserve and protect the health of families who have children with life limiting illness by providing and assisting in the provision of advices, facilities and equipment not normally provided by the statutory authorities.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Achievements and performance**

**a. Main achievements of the Charity**

**a. Parent Support and Services**

Supporting parents remains at the heart of It's Never You's work. During the year, the Charity's Children's Cancer Platform expanded further and is now present in almost every paediatric oncology hospital in the UK, enabling direct engagement with families when they need it most.

Key developments during the year included:

- **Redesigned Digital Platform:** The Charity's app was redesigned to prioritise practical resources, forms, signposting to partner charities, and community connection. Feedback from parents has been overwhelmingly positive.
- **Grief and Bereavement Support:** A dedicated grief section was introduced within the app to support parents whose child has died, providing specialist resources and peer connection.
- **Counselling Services:** One to one counselling sessions were introduced for parents, delivered remotely to ensure accessibility. The Charity aims to provide sessions within 48–72 hours of a request, with costs covered by the Charity.
- **The Hughy Fund:** The Hughy Fund continued to provide direct financial relief to parents whose child is an inpatient receiving treatment. Support included food vouchers, Amazon vouchers, Deliveroo vouchers, wellbeing items, and themed gifts for children.
- **Partnership Support:** Through partnership working, the Charity distributed donated blankets, hats, and scarves to parents in hospital settings.

**b. Advocacy and Policy Impact**

Advocacy remained a central pillar of the Charity's work throughout the year, with significant progress made despite political change and external constraints.

- **National Media Coverage:** Hugh's Law received substantial national media attention during the period, significantly increasing public awareness of the challenges faced by parents of seriously ill children and strengthening support for legislative change.
- **Impact of the General Election:** Progress on Hugh's Report, which had been committed to at the despatch box, was interrupted due to the General Election. As a result, work on the report concluded under the previous Government before it could be formally advanced.
- **Parliamentary Engagement Under the New Government:** Following the General Election, a newly elected Member of Parliament publicly supported the campaign. In July, this MP raised Hugh's Law directly at Prime Minister's Questions, helping to re-establish momentum for the issue at the highest level of Government.
- **Parliamentary Drop-in Session:** The Charity held its first parliamentary drop-in session, which was attended by over 75 Members of Parliament from across parties. This event marked a significant step in building cross-party understanding and support for Hugh's Law.
- **Cross-Party Support:** A cross-party letter signed by over 78 MPs was formally delivered to 10 Downing Street, calling for the introduction of Hugh's Law and improved financial support for parents of seriously ill children.

These activities significantly strengthened the Charity's profile within Parliament and reinforced the cross-party nature of support for reform.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Achievements and performance (continued)**

**b. Fundraising activities and income generation**

Fundraising activity during the year played a vital role in supporting the Charity's work and increasing awareness. Major fundraising initiatives included:

- **London Marathon:** Two supporters completed the London Marathon, raising funds and national awareness.
- **National Three Peaks Challenge:** A demanding endurance challenge that attracted strong community backing.
- **Golf Days:** Multiple successful golf fundraising events held throughout the year.
- **Christmas Butterfly Ball:** The Charity's first black tie fundraising ball, which was a significant success both financially and in strengthening supporter engagement.

These events not only generated essential income but also helped build lasting relationships with supporters and partners.

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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Financial review**

**a. 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.

**b. Reserves policy**

The Trustees aim to maintain sufficient reserves to ensure the Charity can meet its commitments and continue to deliver its objectives while managing financial risk responsibly.

**Structure, governance and management**

**a. Constitution**

Its Never You is registered as a charitable incorporated organisation and was set up by a Memorandum of Association dated 15 March 2022.

**b. Methods of appointment or election of Trustees**

The Charity is governed by a Board of Trustees, who are appointed and elected in accordance with the governing document. The Trustees are responsible for the strategic direction, oversight, and governance of the Charity.

**Members' liability**

The members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

**Conclusion and future goals**

Building on the progress made during the year, the Charity's priorities for the coming period include:

- Expanding The Hughy Fund to support more families;
- Increasing access to counselling and wellbeing support;
- Continuing advocacy to ensure Hugh's Law and Hugh's Report lead to tangible, lasting change;
- Further extending the Charity's reach so no parent feels alone during their child's cancer journey.

**ITS NEVER YOU**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Statement of Trustees' responsibilities**


The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they 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 Companies Act 2006. 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.

Approved by order of the members of the board of Trustees on 7 January 2026 and signed on their behalf by:

  
Signed on 12 February 2026 @ 15:49

**CM Menai-Davis**  
(Chair of Trustees)

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Independent Examiner's Report to the Trustees of Its Never You ('the Charity')**

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

**Responsibilities and Basis of Report**

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

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.



Countersigned on 12 February 2026 @ 16:10

Signed:

Dated: 7 January 2026

Darryl Ashing

FCA

c/o Ashings Limited  
Northside House  
Mount Pleasant  
Barnet  
EN4 9EB

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
<b>Income from:</b>				
Donations and legacies	3	175,870	175,870	102,284
<b>Total income</b>		<u>175,870</u>	<u>175,870</u>	<u>102,284</u>
<b>Expenditure on:</b>				
Raising funds	4	3,847	3,847	11,928
Charitable activities	5	87,014	87,014	37,399
<b>Total expenditure</b>		<u>90,861</u>	<u>90,861</u>	<u>49,327</u>
<b>Net movement in funds</b>		<u>85,009</u>	<u>85,009</u>	<u>52,957</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		207,766	207,766	154,809
Net movement in funds		85,009	85,009	52,957
<b>Total funds carried forward</b>		<u>292,775</u>	<u>292,775</u>	<u>207,766</u>

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

The notes on pages 11 to 21 form part of these financial statements.

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**  
**REGISTERED NUMBER: CE028607**

**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Intangible assets	10	34,407	38,469
Tangible assets	11	929	1,660
		<u>35,336</u>	<u>40,129</u>
<b>Current assets</b>			
Cash at bank and in hand		259,576	170,313
		<u>259,576</u>	<u>170,313</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	12	(2,136)	(2,676)
		<u>257,440</u>	<u>167,637</u>
<b>Net current assets</b>		<u>257,440</u>	<u>167,637</u>
<b>Total assets less current liabilities</b>		<u>292,776</u>	<u>207,766</u>
<b>Net assets excluding pension asset</b>		<u>292,776</u>	<u>207,766</u>
<b>Total net assets</b>		<u><u>292,776</u></u>	<u><u>207,766</u></u>
<b>Charity funds</b>			
Restricted funds	14	-	-
Unrestricted funds			
General funds	14	292,776	207,766
Total unrestricted funds	14	<u>292,776</u>	<u>207,766</u>
<b>Total funds</b>		<u><u>292,776</u></u>	<u><u>207,766</u></u>

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**  
**REGISTERED NUMBER: CE028607**

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2025**

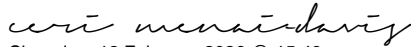
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 07 January 2026 and signed on their behalf by:



Signed on 12 February 2026 @ 15:49

**CM Menai-Davis**  
(Chair of Trustees)

The notes on pages 11 to 21 form part of these financial statements.

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

**1. Accounting policies**

**1.1 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 Companies Act 2006.

Its Never You 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.

**1.2 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.

**1.3 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 raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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.

**1.4 Research and development**

Development costs are capitalised within intangible assets where they can be identified with a specific product or project anticipated to produce future benefits, and are amortised on the straight line basis over the anticipated life of the benefits arising from the completed product or project.

Deferred research and development costs are reviewed annually, and where future benefits are deemed to have ceased or to be in doubt, the balance of any related research and development is written off to the Statement of Financial Activities.

**1.5 Intangible assets and amortisation**

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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

**1. Accounting policies (continued)**

**1.5 Intangible assets and amortisation (continued)**

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following bases:

Patents	-	10 %	Straight line
Development expenditure	-	10 %	Straight line
Trademarks	-	10 %	Straight line

**1.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	15%	Straight line
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**1.7 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.

**1.8 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.

**1.9 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.

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

**1. Accounting policies (continued)**

**1.10 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.

**2. General information**

The charity constitutes a public benefit entity as defined by FRS102.

The charity is a Charitable Incorporated Organisation incorporated in England with registered office situated at The Shire London, St. Albans Road, Barnet EN5 4RE.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Donations	175,870	<b>175,870</b>
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>
	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	102,284	102,284
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>

**4. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Third party subscriptions	562	<b>562</b>
Publicity	3,314	<b>3,314</b>
Bank charges	(29)	<b>(29)</b>
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>
	<b>3,847</b>	<b>3,847</b>
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>

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

**4. Expenditure on raising funds (continued)**

**Costs of raising voluntary income (continued)**

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Third party subscriptions	446	446
Publicity	9,669	9,669
Hire of venue	291	291
Bank charges	(16)	(16)
	10,390	10,390
	10,390	10,390

**Other trading expenses**

**Total  
funds  
2025  
£**

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

**4. Expenditure on raising funds (continued)**

**Other trading expenses (continued)**

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Charity trading expenses	1,538	1,538
	1,538	1,538

**5. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2025 £</b>	<b>Total 2025 £</b>
Support website	52,622	<b>52,622</b>
Family support activities	28,993	<b>28,993</b>
Amortisation and depreciation	5,399	<b>5,399</b>
	87,014	<b>87,014</b>

	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Support website	7,142	7,142
Family support activities	24,888	24,888
Amortisation and depreciation	5,369	5,369
	37,399	37,399

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

**6. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2025 £</b>	<b>Support costs 2025 £</b>	<b>Total funds 2025 £</b>
General	-	52,622	<b>52,622</b>
Family support activities	28,992	-	<b>28,992</b>
Amortisation and depreciation	5,400	-	<b>5,400</b>
	<hr/> <b>34,392</b> <hr/>	<hr/> <b>52,622</b> <hr/>	<hr/> <b>87,014</b> <hr/>

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Support website	-	7,141	7,141
Family support activities	24,888	-	24,888
Amortisation and depreciation	5,369	-	5,369
	<hr/> <b>30,257</b> <hr/>	<hr/> <b>7,141</b> <hr/>	<hr/> <b>37,399</b> <hr/>

**7. Independent examiner's remuneration**

	<b>2025 £</b>	<b>2024 £</b>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>540</b>	420
Fees payable to the Charity's independent examiner in respect of: All other services not included above	<b>900</b>	780
	<hr/> <b>900</b> <hr/>	<hr/> <b>780</b> <hr/>

**8. Staff costs**

	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	<b>12,000</b>	-
	<hr/> <b>12,000</b> <hr/>	<hr/> <b>-</b> <hr/>

**ITS NEVER YOU**  
(A Charitable Incorporated Organisation)

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

**8. Staff costs (continued)**

The average number of persons employed by the Charity during the year was as follows:

	<b>2025 No.</b>	<i>2024 No.</i>
Administration	<b>1</b>	-

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 March 2025, expenses totalling £3,425 were reimbursed or paid directly to 1 Trustee (*2024 - £1,854 to Trustee*). These expenses represent costs incurred on behalf of the charity such as travel, fundraising costs and sundries.

**10. Intangible assets**

	Patents £	Develop- ment £	Trademarks £	Total £
<b>Cost</b>				
At 1 April 2024	7,185	37,441	1,760	46,386
Additions	-	606	-	606
At 31 March 2025	7,185	38,047	1,760	46,992
<b>Amortisation</b>				
At 1 April 2024	1,437	6,203	277	7,917
Charge for the year	719	3,773	176	4,668
At 31 March 2025	2,156	9,975	453	12,584
<b>Net book value</b>				
At 31 March 2025	5,029	28,072	1,307	34,408
<i>At 31 March 2024</i>	5,748	31,238	1,483	38,469

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

**11. Tangible fixed assets**

	<b>Computer equipment £</b>
<b>Cost or valuation</b>	
At 1 April 2024	2,926
At 31 March 2025	2,926
<b>Depreciation</b>	
At 1 April 2024	1,266
Charge for the year	731
At 31 March 2025	1,997
<b>Net book value</b>	
At 31 March 2025	929
At 31 March 2024	1,660

**12. Creditors: Amounts falling due within one year**

	<b>2025 £</b>	<b>2024 £</b>
Other creditors	156	156
Accruals and deferred income	1,980	2,520
	2,136	2,676

**13. Financial instruments**

	<b>2025 £</b>	<b>2024 £</b>
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	259,576	170,313

Financial assets measured at fair value through income and expenditure comprise bank & cash balances.

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

**14. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
General Funds - all funds	207,766	-	-	207,766
Donations	-	175,870	-	175,870
Fundraising	-	-	(3,847)	(3,847)
Family Support activities	-	-	(28,993)	(28,993)
Support costs	-	-	(51,181)	(51,181)
Accountancy	-	-	(1,440)	(1,440)
Depreciation	-	-	(5,399)	(5,399)
	<u>207,766</u>	<u>175,870</u>	<u>(90,860)</u>	<u>292,776</u>

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

**14. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds - all funds	154,808	-	-	154,808
Donations	-	102,284	-	102,284
Fundraising	-	-	(10,391)	(10,391)
Charity trading expenses	-	-	(1,538)	(1,538)
Family Support activities	-	-	(24,888)	(24,888)
Support costs	-	-	(5,700)	(5,700)
Accountancy	-	-	(1,440)	(1,440)
Depreciation	-	-	(5,369)	(5,369)
	<u>154,808</u>	<u>102,284</u>	<u>(49,326)</u>	<u>207,766</u>

**15. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 March 2025</b>
	£	£	£	£
General funds	<u>207,766</u>	<u>175,870</u>	<u>(90,860)</u>	<u>292,776</u>

**Summary of funds - prior year**

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£
General funds	<u>154,808</u>	<u>102,284</u>	<u>(49,326)</u>	<u>207,766</u>

**ITS NEVER YOU**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2025 £</b>	<b>Total funds 2025 £</b>
Tangible fixed assets	929	<b>929</b>
Intangible fixed assets	34,407	<b>34,407</b>
Current assets	259,576	<b>259,576</b>
Creditors due within one year	(2,136)	<b>(2,136)</b>
<b>Total</b>	<u>292,776</u>	<u><b>292,776</b></u>

**17. Members' liability**

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before he/she ceases to be a member.

**18. Related party transactions**

During the period under review the charity entered into certain transactions with related parties. The charity reimbursed the chair CM Menai-Davis £3,425 (2024:£1,854 for costs incurred on behalf of the charity. An amount of £156 (2024: £1,429) was outstanding at the year end.

**ITS NEVER YOU**

England & Wales - Charity number 1198257

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# Accounts

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**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**

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**ITS NEVER YOU**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2024**

<b>Trustees</b>	CM Menai-Davis, Chair J Bartram FM Menai-Davis (resigned 1 April 2024) J Jenas MA Menai-Davis A Pritchard GG Kray T Nelson
<b>Company registered number</b>	CE028607
<b>Charity registered number</b>	1198257
<b>Registered office</b>	The Shire London St. Albans Road Barnet EN5 4RE
<b>Accountants</b>	Ashings Limited Chartered Accountants Northside House Mount Pleasant Cockfosters Herts EN4 9EB

**ITS NEVER YOU**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2023 to 31 March 2024. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

It's Never You has had a transformative year, making significant strides in fundraising, parent support, and advocacy. Through our dedicated efforts, we have expanded our reach, enhanced our services, and strengthened our influence in advocating for parents of children with cancer. Below is a summary of our key achievements for the year.

**Objectives and activities**

**a. Policies and objectives**

For the benefit of the public to preserve and protect the health of families who have children with life limiting illnesses by providing and assisting in the provision of advice, facilities and equipment not normally provided by the statutory authorities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Strategies for achieving objectives**

Supporting the parents of children with cancer via a social media platform.

**c. Activities undertaken to achieve objectives**

Providing tangible goods to parents in hospital settings. Creating a community between parents whose children are undergoing or have undergone treatment for cancer.

**d. Main activities undertaken to further the Charity's purposes for the public benefit**

For the benefit of the public to preserve and protect the health of families who have children with life limiting illness by providing and assisting in the provision of advices, facilities and equipment not normally provided by the statutory authorities.

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Achievements and performance**

**a. Main achievements of the Charity**

**Support for Parents**

A core part of our work is supporting parents of children with cancer, and this year saw remarkable growth in our services. Our Children's Cancer Platform has continued to expand, and we are now present in nearly every paediatric oncology hospital across the UK. This allows us to offer direct support, resources, and guidance to families in need.

Key achievements in parent support include:

- **Redesigned App** – We revamped our mobile application to put essential resources, forms, charities, and community engagement at its core. The response from parents has been overwhelmingly positive.
- **New Grief Support Section** – Recognising the need for bereavement support, we added a grief section to the app, offering parents a dedicated space for resources and connections.
- **Counselling Services** – We introduced one-on-one counselling sessions for parents via Zoom, ensuring mental health support is accessible when needed most. Our goal is to provide a session within 48-72 hours of a request, with all costs covered by the charity.
- **The Hughy Fund** – This initiative provides financial relief to parents whose child is an inpatient receiving treatment. Through vouchers for food, Amazon, and Deliveroo, we ease some of the burdens parents face during long hospital stays.
- **Supplying wellbeing items**, themed gifts for children, vouchers and Deliveroo vouchers for parents in hospital under Hughy Fund
- **Partnered with LLUK** to provide donated blankets, hats and scarves to parents

**Advocacy and Legislative Impact**

This year has been a milestone in our advocacy efforts, as we continue to push for policy changes that benefit families facing childhood cancer.

- **Children in Hospital for Extended Periods Bill** – We successfully worked with Sir Oliver Heald MP to bring this bill to its 2nd reading on January 19th, 2024. During this reading, Jo Churchill, Minister for Employment, expedited efforts for the development of Hugh's Report.
- **Raising Awareness and Influence** – This legislative progress has raised the charity's profile significantly, bringing new supporters, donors, and policymakers into the fold.
- **Fundraising Growth Through Advocacy** – The increased visibility from our advocacy efforts has directly contributed to securing new sources of fundraising and expanding our donor base.

**b. Fundraising activities and income generation**

This year, we participated in several major fundraising events that not only raised essential funds but also increased awareness of our cause. Our notable fundraising initiatives included:

- **London Marathon** – two supporters took on the challenge, raising substantial funds and drawing national attention to our mission.
- **National Three Peaks Challenge** – A physically demanding event that garnered significant sponsorship and support from the community.
- **Golf Days** – Several successful golf events were held throughout the year, engaging participants in our fundraising efforts.
- **Christmas Butterfly Ball** – Our first-ever charity ball was a resounding success, bringing together donors, supporters, and families to celebrate our work and raise much-needed funds.

These events not only provided crucial financial support but also played a key role in growing the profile of It's Never You, fostering new partnerships, and engaging more supporters in our mission.

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Financial review**

**a. 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.

**b. Reserves policy**

The charity aims to maintain sufficient reserves to support its activities and objectives.

**Structure, governance and management**

**a. Constitution**

Its Never You is registered as a charitable incorporated organisation and was set up by a Memorandum of Association dated 15 March 2022.

**b. 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 Memorandum of Association.

**Members' liability**

The members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

**Conclusion and future goals**

2023 has been a year of remarkable growth for It's Never You. Through fundraising, expanded parent support services, and impactful advocacy, we have made significant strides in ensuring that parents of children with cancer receive the support they deserve.

Our goals for the coming year include:

- Further expansion of The Hughy Fund to support more families in need.
- Increasing the availability of in-person counselling options alongside virtual support.
- Strengthening our advocacy efforts to ensure **Hugh's Law** leads to tangible legislative changes.
- Growing our network of hospitals to ensure no parent feels alone in their child's cancer journey.

We are deeply grateful to all our supporters, donors, and partners who have helped make this progress possible. With continued dedication, we look forward to achieving even greater milestones in the coming year.

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they 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 Companies Act 2006. 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.

Approved by order of the members of the board of Trustees on 18 March 2025 and signed on their behalf by:



*Ceri Morrys Menai-Davis*  
Signed on 19/03/25 @ 12:11

**CM Menai-Davis**  
(Chair of Trustees)

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**Independent Examiner's Report to the Trustees of Its Never You ('the Charity')**

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

**Responsibilities and Basis of Report**

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

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.



*D. Ashing*

Signed on 19/03/25 @ 17:16

Signed:

Dated: 18 March 2025

Darryl Ashing

FCA

c/o Ashings Limited  
Northside House  
Mount Pleasant  
Barnet  
EN4 9EB

**ITS NEVER YOU**  
(A Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
<b>Income from:</b>				
Donations and legacies	3	102,284	102,284	171,906
Other trading activities		-	-	1,459
<b>Total income</b>		<u>102,284</u>	<u>102,284</u>	<u>173,365</u>
<b>Expenditure on:</b>				
Raising funds	4	11,928	11,928	8,276
Charitable activities	5	37,399	37,399	10,281
<b>Total expenditure</b>		<u>49,327</u>	<u>49,327</u>	<u>18,557</u>
<b>Net movement in funds</b>		<u>52,957</u>	<u>52,957</u>	<u>154,808</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		154,808	154,808	-
Net movement in funds		52,957	52,957	154,808
<b>Total funds carried forward</b>		<u>207,765</u>	<u>207,765</u>	<u>154,808</u>

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

The notes on pages 10 to 20 form part of these financial statements.

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**  
**REGISTERED NUMBER: CE028607**

**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Intangible assets	9	38,469	29,505
Tangible assets	10	1,660	2,390
		40,129	31,895
<b>Current assets</b>			
Cash at bank and in hand		170,313	125,542
		170,313	125,542
Creditors: amounts falling due within one year	11	(2,676)	(2,629)
		167,637	122,913
<b>Net current assets</b>			
		207,766	154,808
<b>Total assets less current liabilities</b>			
		207,766	154,808
<b>Net assets excluding pension asset</b>			
		207,766	154,808
<b>Total net assets</b>		207,766	154,808
<b>Charity funds</b>			
Restricted funds	13	-	-
Unrestricted funds			
General funds	13	207,766	154,808
		207,766	154,808
Total unrestricted funds	13	207,766	154,808
		207,766	154,808
<b>Total funds</b>		207,766	154,808

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**  
**REGISTERED NUMBER: CE028607**

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2024**

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 18 March 2025 and signed on their behalf by:



*Ceri Morrys Menai-Davis*

Signed on 19/03/25 @ 12:11

**CM Menai-Davis**  
(Chair of Trustees)

The notes on pages 10 to 20 form part of these financial statements.

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**

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

**1. Accounting policies**

**1.1 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 Companies Act 2006.

Its Never You 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.

**1.2 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.

**1.3 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 raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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.

**1.4 Research and development**

Development costs are capitalised within intangible assets where they can be identified with a specific product or project anticipated to produce future benefits, and are amortised on the straight line basis over the anticipated life of the benefits arising from the completed product or project.

Deferred research and development costs are reviewed annually, and where future benefits are deemed to have ceased or to be in doubt, the balance of any related research and development is written off to the Statement of Financial Activities.

**1.5 Intangible assets and amortisation**

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**

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

**1. Accounting policies (continued)**

**1.5 Intangible assets and amortisation (continued)**

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following bases:

Patents	-	10 %	Straight line
Development expenditure	-	10 %	Straight line
Trademarks	-	10 %	Straight line

**1.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	15%	Straight line
--------------------	---	-----	---------------

**1.7 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.

**1.8 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.

**1.9 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.

**ITS NEVER YOU**  
(A Charitable Incorporated Organisation)

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

**1. Accounting policies (continued)**

**1.10 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.

**2. General information**

The charity constitutes a public benefit entity as defined by FRS102.

The charity is a Charitable Incorporated Organisation incorporated in England with registered office situated at The Shire London, St. Albans Road, Barnet EN5 4RE.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Donations	102,284	<b>102,284</b>
	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	171,906	171,906
	<hr/> <hr/>	<hr/> <hr/>

**4. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Third party subscriptions	446	<b>446</b>
Publicity	9,669	<b>9,669</b>
Hire of venue	291	<b>291</b>
Bank charges	(16)	<b>(16)</b>
	<hr/> <hr/>	<hr/> <hr/>
	10,390	<b>10,390</b>
	<hr/> <hr/>	<hr/> <hr/>

**ITS NEVER YOU**  
(A Charitable Incorporated Organisation)

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

**4. Expenditure on raising funds (continued)**

**Costs of raising voluntary income (continued)**

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Third party subscriptions	210	210
Publicity	5,014	5,014
Hire of venue	2,351	2,351
Bank charges	27	27
	7,602	7,602
	7,602	7,602

**Other trading expenses**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Charity trading expenses	1,538	1,538
	1,538	1,538

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

**4. Expenditure on raising funds (continued)**

**Other trading expenses (continued)**

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Charity trading expenses	675	675
	675	675

**5. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2024 £</b>	<b>Total 2024 £</b>
Support website	7,142	<b>7,142</b>
Family support activities	24,888	<b>24,888</b>
Amortisation and depreciation	5,369	<b>5,369</b>
	37,399	<b>37,399</b>

	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Support website	1,874	1,874
Legal costs	430	430
Family support activities	4,163	4,163
Amortisation and depreciation	3,814	3,814
	10,281	10,281

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

**6. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>
General	-	7,141	7,141
Family support activities	24,888	-	24,888
Amortisation and depreciation	5,369	-	5,369
	<u>30,257</u>	<u>7,141</u>	<u>37,399</u>

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Support website	-	1,874	1,874
Legal costs	-	430	430
Family support activities	4,163	-	4,163
Amortisation and depreciation	3,814	-	3,814
	<u>7,977</u>	<u>2,304</u>	<u>10,281</u>

**7. Independent examiner's remuneration**

	<b>2024 £</b>	<b>2023 £</b>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>420</b>	420
Fees payable to the Charity's independent examiner in respect of: All other services not included above	<b>780</b>	780
	<u><u>780</u></u>	<u><u>780</u></u>

**8. Trustees' remuneration and expenses**

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

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

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

**9. Intangible assets**

	Patents £	Develop- ment £	Trademarks £	Total £
<b>Cost</b>				
At 1 April 2023	7,186	24,587	1,010	32,783
Additions	-	12,854	750	13,604
At 31 March 2024	7,186	37,441	1,760	46,387
<b>Amortisation</b>				
At 1 April 2023	719	2,459	101	3,279
Charge for the year	719	3,744	176	4,639
At 31 March 2024	1,437	6,203	277	7,917
<b>Net book value</b>				
At 31 March 2024	5,749	31,238	1,483	38,470
<i>At 31 March 2023</i>	6,467	22,128	909	29,504

**10. Tangible fixed assets**

	Computer equipment £
<b>Cost or valuation</b>	
At 1 April 2023	2,926
At 31 March 2024	2,926
<b>Depreciation</b>	
At 1 April 2023	536
Charge for the year	730
At 31 March 2024	1,266

**ITS NEVER YOU**  
(A Charitable Incorporated Organisation)

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

**10. Tangible fixed assets (continued)**

	<b>Computer equipment £</b>
<b>Net book value</b>	
At 31 March 2024	<b>1,660</b>
	<hr style="border-top: 3px double black;"/>
At 31 March 2023	<b>2,390</b>
	<hr style="border-top: 3px double black;"/>

**11. Creditors: Amounts falling due within one year**

	<b>2024 £</b>	<b>2023 £</b>
Other creditors	<b>156</b>	<b>1,429</b>
Accruals and deferred income	<b>2,520</b>	<b>1,200</b>
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
	<b>2,676</b>	<b>2,629</b>
	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>

**12. Financial instruments**

	<b>2024 £</b>	<b>2023 £</b>
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<b>170,313</b>	<b>125,541</b>
	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>

Financial assets measured at fair value through income and expenditure comprise bank & cash balances.

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

**13. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General Funds - all funds	154,808	-	-	154,808
Donations	-	102,284	-	102,284
Fundraising	-	-	(10,391)	(10,391)
Charity trading expenses	-	-	(1,538)	(1,538)
Family Support activities	-	-	(24,888)	(24,888)
Support costs	-	-	(5,820)	(5,820)
Accountancy	-	-	(1,320)	(1,320)
Depreciation	-	-	(5,369)	(5,369)
	<u>154,808</u>	<u>102,284</u>	<u>(49,326)</u>	<u>207,766</u>

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

**13. 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 March</i>
			<i>2023</i>
			<i>£</i>
<b>Unrestricted funds</b>			
Donations	173,365	-	173,365
Fundraising	-	(8,276)	(8,276)
Family Support activities	-	(10,281)	(10,281)
	173,365	(18,557)	154,808
	173,365	(18,557)	154,808

**14. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at</b>
	<b>April 2023</b>	<b>£</b>	<b>£</b>	<b>31 March</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>2024</b>
				<b>£</b>
General funds	154,808	102,284	(49,326)	207,766
	154,808	102,284	(49,326)	207,766
	154,808	102,284	(49,326)	207,766

**Summary of funds - prior year**

	<i>Income</i>	<i>Expenditure</i>	<i>Balance at</i>
	<i>£</i>	<i>£</i>	<i>31 March</i>
			<i>2023</i>
			<i>£</i>
General funds	173,365	(18,557)	154,808
	173,365	(18,557)	154,808
	173,365	(18,557)	154,808

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**

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

**15. Analysis of net assets between funds**

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

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	1,660	<b>1,660</b>
Intangible fixed assets	38,469	<b>38,469</b>
Current assets	170,313	<b>170,313</b>
Creditors due within one year	(2,676)	<b>(2,676)</b>
<b>Total</b>	<u>207,766</u>	<u><b>207,766</b></u>

**16. Members' liability**

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before he/she ceases to be a member.

**17. Related party transactions**

During the period under review the charity entered into certain transactions with related parties. The charity reimbursed the chair CM Menai-Davis £1,854 for costs incurred on behalf of the charity. An amount of £1,429 was outstanding at the year end.

**ITS NEVER YOU**

England & Wales - Charity number 1198257

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# Accounts

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**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**

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**ITS NEVER YOU**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE PERIOD ENDED 31 MARCH 2023**

**Trustees**                    CM Menai-Davis, Chair (appointed 1 March 2022)  
                                      J Bartram (appointed 27 October 2022)  
                                      FM Menai-Davis (appointed 9 August 2022)  
                                      J Jenas (appointed 9 August 2022)  
                                      MA Menai-Davis (appointed 1 March 2022)  
                                      A Pritchard (appointed 1 March 2022)  
                                      GG Kray (appointed 1 March 2022)  
                                      T Nelson (appointed 1 March 2022)

**Company registered  
number**                    CE028607

**Charity registered  
number**                    1198257

**Registered office**        The Shire London  
                                      St. Albans Road  
                                      Barnet  
                                      EN5 4RE

**Accountants**             Ashings Limited  
                                      Chartered Accountants  
                                      Northside House  
                                      Mount Pleasant  
                                      Cockfosters  
                                      Herts  
                                      EN4 9EB

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**

**TRUSTEES' REPORT**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

The Trustees present their annual report together with the financial statements of the Charity for the period 16 March 2022 to 31 March 2023. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

It is with great pride that we present this trustee report for It's Never You, charity number 1198257, covering the period from March 2022 to May 2023. Over this time frame, our charity has continued its mission to support families facing the challenges of childhood cancer, honouring the memory of Hugh, and striving to make a positive impact in their lives.

**Objectives and activities**

**a. Policies and objectives**

For the benefit of the public to preserve and protect the health of families who have children with life limiting illnesses by providing and assisting in the provision of advice, facilities and equipment not normally provided by the statutory authorities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Strategies for achieving objectives**

Supporting the parents of children with cancer via a social media platform.

**c. Activities undertaken to achieve objectives**

Providing tangible goods to parents in hospital settings. Creating a community between parents whose children are undergoing or have undergone treatment for cancer.

**d. Main activities undertaken to further the Charity's purposes for the public benefit**

For the benefit of the public to preserve and protect the health of families who have children with life limiting illness by providing and assisting in the provision of advices, facilities and equipment not normally provided by the statutory authorities.

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

**Achievements and performance**

**a. Main achievements of the Charity**

The funds raised by It's Never You in 2022/23 have been conscientiously utilised to fulfil our core objectives and provide vital support to families facing the challenges of childhood cancer:

- Development of The Children's Cancer Platform:
- Recognizing the need for a tailored support platform, we invested in the development of "The Children's Cancer Platform." This initiative, replacing the previous Cocoon platform, provides a comprehensive resource for families, offering support, information, and connectivity. Over the reporting period, we successfully onboarded over 250 families onto the platform, fostering a sense of community and providing invaluable resources.
  
- Provision of Mental Health Services:
- Through collaboration with Myndup, an online mental health service provider, we facilitated over 30 hours of counselling sessions for parents in need, addressing the emotional toll of childhood cancer and providing crucial support during challenging times.
  
- Distribution of Wellbeing Bags:
- We have distributed nearly 750 wellbeing bags to hospitals nationwide, equipped with essential items for families facing unexpected hospital admissions. These bags serve as a lifeline, providing comfort and practical assistance during difficult periods.
  
- Provision of Vouchers and Gift Boxes:
- In addition to tangible support, It's Never You has provided vouchers for food, clothing, and shopping, offering families a well-deserved treat amidst adversity. Furthermore, we have celebrated significant occasions such as Christmas, Mother's Day, and Father's Day by delivering gift boxes to hospitals, spreading joy and compassion to families during these special times.
- Advocating for change with the UK government to adopt Hugh's Law, financial support for parents in hospital looking after a child.

**b. Fundraising activities and income generation**

Throughout the reporting period, It's Never You organised and participated in several successful fundraising activities, demonstrating the support and commitment of our community:

- The Hike for Hugh (May 2022):
- We started our fundraising efforts with The Hike for Hugh, a 40km trek across the Yorkshire Dales. This inaugural event brought together 30 friends and family members, fostering an atmosphere of remembrance, camaraderie, and personal achievement. Through the collective efforts of participants, we raised an impressive £17,000.
- Cobra and Puma 90-Hole Golf Challenge (July 2022):
- In partnership with Cobra and Puma, It's Never You organised a 90-hole golf challenge, completed within an impressive 17 hours by a team of dedicated players, including Ceri Menai-Davis. Joined by celebrities such as Joe Cole, Tubes, and Chris Hughes, this event raised £1,720.
- A Weekend for Hugh (September 2022):
- September saw the culmination of our efforts with A Weekend for Hugh, comprising a golf day at The Shire London and a Celebrity football match at Stevenage Borough's ground. The golf day, attended by 32 teams, basked in glorious sunshine, raising over £17,000. Simultaneously, the Celebrity football match, graced by renowned figures like Jermaine Jenas, Jack Wilshere, and Jake Wood, raised over £12,000.
- London Marathon (April 2023):
- In April 2023, Ceri Menai-Davis and Rick Shiels undertook the arduous challenge of the London Marathon in support of It's Never You. Their collective efforts raised over £12,000.

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

**Financial review**

**a. 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.

**b. Reserves policy**

The charity aims to maintain sufficient reserves to support its activities and objectives.

**Structure, governance and management**

**a. Constitution**

Its Never You is registered as a charitable incorporated organisation and was set up by a Memorandum of Association dated 15 March 2022.

**b. 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 Memorandum of Association.

**Members' liability**

The members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

**Statement of Trustees' responsibilities**

The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial period. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they 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 Companies Act 2006. 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.

Approved by order of the members of the board of Trustees on 15 March 2024 and signed on their behalf by:

  
Signed on 19/03/24 @ 09:46

**CM Menai-Davis**  
(Chair of Trustees)

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

**Independent Examiner's Report to the Trustees of Its Never You ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 31 March 2023.

**Responsibilities and Basis of Report**

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

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:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

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.



*D. Ashing*

Signed on 19/03/24 @ 09:59

Signed:

Dated: 15 March 2024

Darryl Ashing

FCA

c/o Ashings Limited  
Northside House  
Mount Pleasant  
Barnet  
EN4 9EB

**ITS NEVER YOU**  
(A Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE PERIOD ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £
<b>Income from:</b>			
Donations and legacies	3	171,906	171,906
Other trading activities		1,459	1,459
<b>Total income</b>		<b>173,365</b>	<b>173,365</b>
<b>Expenditure on:</b>			
Raising funds	4	8,276	8,276
Charitable activities	5	10,281	10,281
<b>Total expenditure</b>		<b>18,557</b>	<b>18,557</b>
<b>Net movement in funds</b>		<b>154,808</b>	<b>154,808</b>
<b>Reconciliation of funds:</b>			
Net movement in funds		154,808	154,808
<b>Total funds carried forward</b>		<b>154,808</b>	<b>154,808</b>

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

The notes on pages 10 to 17 form part of these financial statements.

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**  
**REGISTERED NUMBER: CE028607**

**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	<b>Note</b>	<b>2023 £</b>
<b>Fixed assets</b>		
Intangible assets	9	29,505
Tangible assets	10	2,390
		31,895
<b>Current assets</b>		
Cash at bank and in hand		125,541
		125,541
Creditors: amounts falling due within one year	11	(2,629)
		122,912
<b>Net current assets</b>		122,912
<b>Total assets less current liabilities</b>		154,807
<b>Net assets excluding pension asset</b>		154,807
<b>Total net assets</b>		154,807
<b>Charity funds</b>		
Restricted funds	13	-
Unrestricted funds		
General funds	13	154,807
Total unrestricted funds	13	154,807
<b>Total funds</b>		154,807

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**  
**REGISTERED NUMBER: CE028607**

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2023**

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the period in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 15 March 2024 and signed on their behalf by:

  
Signed on 19/03/24 @ 09:46

**CM Menai-Davis**  
(Chair of Trustees)

The notes on pages 10 to 17 form part of these financial statements.

**ITS NEVER YOU**  
**(A Charitable Incorporated Organisation)**

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

**1. Accounting policies**

**1.1 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 Companies Act 2006.

Its Never You 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.

**1.2 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.

**1.3 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 raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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.

**1.4 Research and development**

Development costs are capitalised within intangible assets where they can be identified with a specific product or project anticipated to produce future benefits, and are amortised on the straight line basis over the anticipated life of the benefits arising from the completed product or project.

Deferred research and development costs are reviewed annually, and where future benefits are deemed to have ceased or to be in doubt, the balance of any related research and development is written off to the Statement of Financial Activities.

**1.5 Intangible assets and amortisation**

Intangible assets costing £NIL or more are capitalised and recognised when future economic benefits are probable, and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

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

**1. Accounting policies (continued)**

**1.5 Intangible assets and amortisation (continued)**

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following bases:

Patents	-	10 %	Straight line
Development expenditure	-	10 %	Straight line
Trademarks	-	10 %	Straight line

**1.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	15%	Straight line
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**1.7 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.

**1.8 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.

**1.9 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.

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

**1. Accounting policies (continued)**

**1.10 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.

**2. General information**

The charity constitutes a public benefit entity as defined by FRS102.

The charity is a Charitable Incorporated Organisation incorporated in England with registered office situated at The Shire London, St. Albans Road, Barnet EN5 4RE.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Donations	171,906	<b>171,906</b>
	171,906	<b>171,906</b>

**4. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Third party subscriptions	210	<b>210</b>
Publicity	5,014	<b>5,014</b>
Hire of venue	2,351	<b>2,351</b>
Bank charges	27	<b>27</b>
	7,602	<b>7,602</b>

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

**4. Expenditure on raising funds (continued)**

**Other trading expenses**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Charity trading expenses	675	675
	675	675

**5. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2023 £</b>	<b>Total 2023 £</b>
Support website	1,874	1,874
Legal costs	430	430
Family support activities	4,163	4,163
Amortisation and depreciation	3,814	3,814
	10,281	10,281

**6. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>
General	-	1,874	1,874
Legal costs	-	430	430
Family support activities	4,163	-	4,163
Amortisation and depreciation	3,814	-	3,814
	7,977	2,304	10,281

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

**7. Independent examiner's remuneration**

	<b>2023</b>
	<b>£</b>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>420</b>
Fees payable to the Charity's independent examiner in respect of: All other services not included above	<b>780</b>
	<b><u>780</u></b>

**8. Trustees' remuneration and expenses**

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

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

**9. Intangible assets**

	Patents £	Develop- ment £	Trademarks £	Total £
<b>Cost</b>				
Additions	7,186	24,587	1,010	32,783
At 31 March 2023	<u>7,186</u>	<u>24,587</u>	<u>1,010</u>	<u>32,783</u>
<b>Amortisation</b>				
Charge for the year	719	2,459	101	3,279
At 31 March 2023	<u>719</u>	<u>2,459</u>	<u>101</u>	<u>3,279</u>
<b>Net book value</b>				
At 31 March 2023	<u>6,467</u>	<u>22,128</u>	<u>909</u>	<u>29,504</u>

**10. Tangible fixed assets**

	<b>Computer equipment £</b>
<b>Cost or valuation</b>	
Additions	<b>2,926</b>
At 31 March 2023	<b><u>2,926</u></b>

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

**10. Tangible fixed assets (continued)**

	<b>Computer equipment £</b>
<b>Depreciation</b>	
Charge for the period	535
At 31 March 2023	535
 <b>Net book value</b>	
At 31 March 2023	2,391

**11. Creditors: Amounts falling due within one year**

	<b>2023 £</b>
Other creditors	1,429
Accruals and deferred income	1,200
	2,629

**12. Financial instruments**

	<b>2023 £</b>
<b>Financial assets</b>	
Financial assets measured at fair value through income and expenditure	125,541

Financial assets measured at fair value through income and expenditure comprise bank & cash balances.

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

**13. Statement of funds**

**Statement of funds - current period**

	Income £	Expenditure £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>			
Donations	171,906	-	171,906
Fundraising	1,459	(7,602)	(6,143)
Charity trading expenses	-	(675)	(675)
Family Support activities	-	(4,164)	(4,164)
Support costs	-	(1,104)	(1,104)
Accountancy	-	(1,200)	(1,200)
Depreciation	-	(3,813)	(3,813)
	<b>173,365</b>	<b>(18,558)</b>	<b>154,807</b>
	<b>173,365</b>	<b>(18,558)</b>	<b>154,807</b>

**14. Summary of funds**

**Summary of funds - current period**

	Income £	Expenditure £	Balance at 31 March 2023 £
General funds	173,365	(18,558)	154,807
	<b>173,365</b>	<b>(18,558)</b>	<b>154,807</b>
	<b>173,365</b>	<b>(18,558)</b>	<b>154,807</b>

**15. Analysis of net assets between funds**

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

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	2,390	2,390
Intangible fixed assets	29,505	29,505
Current assets	125,541	125,541
Creditors due within one year	(2,629)	(2,629)
	<b>154,807</b>	<b>154,807</b>
<b>Total</b>	<b>154,807</b>	<b>154,807</b>

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

**16. Members' liability**

Each member of the charitable company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £NIL for the debts and liabilities contracted before he/she ceases to be a member.

**17. Related party transactions**

During the period under review the charity entered into certain transactions with related parties. The charity reimbursed the chair CM Menai-Davis £1,854 for costs incurred on behalf of the charity. An amount of £1,429 was outstanding at the year end.