

# ELLIE'S ANGELS

England & Wales · Charity number 1200825

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2022-10-27

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

## Contact

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**Address** 37 Premier Way  
Kemsley  
Sittingbourne  
ME10 2GU

**Phone** 07817326965

**Email** [info@elliesangels.org](mailto:info@elliesangels.org)

**Website** [www.elliesangels.org](http://www.elliesangels.org)

## Activities

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**Objects:** THE PRESERVATION AND PROTECTION OF GOOD MENTAL HEALTH FOR THE PUBLIC BENEFIT OF THOSE AFFECTED BY POOR MENTAL HEALTH, PARTICULARLY BUT NOT EXCLUSIVELY BY THE PROVISION OF ONLINE SUPPORT SERVICES

**Activities:** The preservation and protection of good mental health for the public benefit of those affected by poor mental health, particularly but not exclusively by the provision of online support services.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

## Geography

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- Throughout England And Wales

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-03-31 | £31,463 | £35,109     | -      | -         |
| 2024-03-31 | £99,337 | £62,823     | -      | -         |

## Trustees

| Name                   | Role  | Appointed  |
|------------------------|-------|------------|
| <b>Nicola Jones</b>    | Chair | 2021-01-07 |
| Benjamin Draper        |       | 2023-10-01 |
| Bethany Grace Foster   |       | 2023-06-19 |
| Dr Louise Toms-Whittle |       | 2021-01-07 |
| Kevin Michael Ward     |       | 2021-01-07 |
| Kirsty Baker           |       | 2021-01-07 |
| Nicola Jane Ward       |       | 2021-01-07 |
| Scot Jones             |       | 2021-01-07 |

**ELLIE'S ANGELS**

England & Wales - Charity number 1200825

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# Accounts

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Burgess Hodgson LLP  
Camburgh House  
27 New Dover Road  
Canterbury, Kent  
CT1 3DN

January 2026

Dear Sirs

This representation letter is provided in connection with your independent examination of the financial statements of Ellie's Angels CIO for the year ending 31 March 2025 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the results and financial position of Ellie's Angels CIO in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

We confirm to the best of our knowledge and belief that the representations below are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We acknowledge our legal responsibilities regarding disclosure of information to you as independent examiners and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. Each trustee has taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

*Financial statements*

1. We have fulfilled our responsibilities as Trustees, as set out in the terms of your engagement dated 14/03/2023 for preparing financial statements in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011, which you have drafted on our behalf, which give a true and fair view of the financial position of the charity as of 31 March 2025 and of the results of its operations and cash flows for the year then ended and for making accurate representations to you.
2. Significant assumptions used by us in making accounting estimates are reasonable.
3. The performance of the Charity in summary is as per below:-

|                                       | £      |
|---------------------------------------|--------|
| Unrestricted Fund Income              | 31,463 |
| Unrestricted Fund Expenditure         | 35,109 |
| Unrestricted Fund balance at year end | 32,868 |
| Restricted Fund balance at year end   | Nil    |

4. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
5. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.
6. Related party relationships and transactions, as defined by the FRS 102 and Charities Act 2011, have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards.
7. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.
8. We confirm the financial statements are free of material misstatements, including omissions. We believe that those uncorrected misstatements identified during the audit are immaterial both individually and in aggregate to the financial statements as a whole. A list of these items has already been communicated to you.
9. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the charity is a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a going concern basis.
10. We confirm that there is no restatement necessary in prior period's financial statements that affect the comparative information.

*Information provided*

11. All accounting records and relevant information have been made available to you for the purpose of your audit. We have provided to you all other information requested and given unrestricted access to persons within the entity from whom you have deemed it necessary to obtain audit evidence or request information. All other records and related information [including minutes of all management and trustee meetings] have been made available to you.
12. All transactions undertaken by the charity have been properly reflected in the accounting records and are reflected in the financial statements.
13. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves, management, employees who have significant roles in internal control, or others, where fraud could have a material effect on the financial statements.
15. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
16. We confirm that we are not aware of any possible or actual instance of noncompliance with those laws, regulations and contractual agreements which provide a legal framework within which the charity conducts its business and which could affect the financial statements. The charity has complied with all aspects of contractual

agreements that could have a material effect on the financial statements in the event of noncompliance.

17. We confirm that we have disclosed to you the identity of the entity's related parties and all related party relationships and transactions relevant to the charity that we are aware of.
18. The charity has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
19. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.
20. The charity has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for trustees, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.

Yours faithfully

Signed on behalf of the board of trustees by:

..... - Signature

..... -Trustee

..... - Date

CHARITY REGISTRATION NUMBER: 1200825

**Ellie's Angels CIO**  
**Unaudited Financial Statements**  
**31 March 2025**

**BURGESS HODGSON LIMITED**

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

**Ellie's Angels CIO**  
**Financial Statements**  
**Year ended 31 March 2025**

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# Ellie's Angels CIO

## Trustees' Annual Report

### Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

#### Reference and administrative details

**Registered charity name** Ellie's Angels CIO

**Charity registration number** 1200825

**Principal office** 37 Premier Way  
Kemsley  
Sittingbourne  
England  
ME10 2GU

#### The trustees

Ms N Jones (Chair)  
Ms B G Foster  
Ms N J Ward  
Ms K Baker  
Mr S Jones  
Mr K M Ward  
Dr L Toms-Whittle  
Mr B Draper

**Independent examiner** Robert Field FCA CTA  
Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

#### Structure, governance and management

The Charity is constituted by its governing document and is registered as a Charitable Incorporated Organisation (CIO). The Charity's registered number is 1200825 and its registered office is 37 Premier Way, Kemsley, Sittingbourne, Kent, ME10 2GU.

Trustees are appointed in accordance with the governing document and are fully orientated with the objectives and policies of the Charity.

The Trustees hold regular meetings and are responsible for key policy and operational decisions.

The Trustees are responsible for the identification and management of risks facing the Charity.

# Ellie's Angels CIO

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

### Objectives and activities

Mental health affects so many of us and young people are no different. There is a common stigma attached to mental health and often people find it difficult to discuss, ask for help or seek advice.

Ellie's Angels work with NHS healthcare, schools and other supportive communities to develop ways that young people can access the help they need in a way that is familiar to them.

Our aim is to introduce mental health awareness and support into day to day life, remove the stigma surrounding the subject and make mental health a 'normal' topic for young people to engage and discuss.

### Achievements and performance

We use Ellie's way to start to help those in need of mental health support by way of journalling, affirmations and other self-help tools.

During our first period, working with local healthcare services we launched better u - a brand new App developed by young people, for young people to access help and journal online in a social media style platform that they can associate with. Visit your App Store or Play Store and search better u to download.

Soon we are intending to deliver the final significant feature enhancement to better u. Thereafter minor upgrades will be delivered along with annual feature changes. We will begin the next stage of our journey by understanding the challenges of a primary version of the app for children typically under the age of eleven.

The Wards Children's Awards recognise the efforts and achievements of courageous children, their families and the charities and individuals who support them. With an exceptionally strong list with hundreds of applicants, we were proud to share that Ellie's Angels were announced the Outstanding Charity of the year - 2022! After such a short time it's amazing to be recognised for all the Charity's hard work!

In December 2023, Ellie's Angels were successful in registering a trademark for the Ellie's Angels name and logo as well as the better u logo. In doing so we have protected the Charity's name and brand along with strengthening our credibility.

### Financial review

The Charity's main source of income is from donations and sponsorship.

The financial statements show unrestricted reserves carried forward of £32,868 (2024: £36,514) which includes the build cost of the Charity's better u application.

It is the trustee's opinion that these reserves were at a satisfactory level for the continuation of the Charity's objectives still at the beginning of its journey.

# Ellie's Angels CIO

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2025

#### Plans for future periods

We are looking at "better u primary" with a view to begin designing the framework in 2025. This second offering from the better u library will offer support for young people typically under the age of eleven.

The long term aspiration thereafter is to deliver a third better u platform for neurodiverse young people. How this will look is yet to be decided but as always this will be led by young people - both neurological and neurotypical.

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

Ms B G Foster  
Trustee

# Ellie's Angels CIO

## Independent Examiner's Report to the Trustees of Ellie's Angels CIO

### Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Ellie's Angels CIO ('the charity') for the year ended 31 March 2025.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement - matter of concern identified

During the year, the charity made payments totalling £4,400 to trustees and £14,400 to persons connected with trustees in respect of services provided to the charity. We were unable to verify whether these payments have been made in accordance with the charity's governing document and sections 185 to 188 of the Charities Act 2011.

In addition, from the work undertaken, the following items were noted as areas of concern, which I understand the charity is looking to address:

- Incoming resources could not be reviewed sufficiently to determine completeness of income.
- Not all items of expenditure had supporting paperwork.

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Robert Field FCA CTA  
Independent Examiner

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

**Ellie's Angels CIO**  
**Statement of Financial Activities**  
**Year ended 31 March 2025**

|   |            | <b>Year to 31 Mar 25</b>   |                          | Period from<br>27 Oct 22 to<br>31 Mar 24 |
|---|------------|----------------------------|--------------------------|--|
|   | Note       | Unrestricted<br>funds<br>£ | <b>Total funds<br/>£</b> | Total funds<br>£                         |
| <b>Income and endowments</b>                              |            |                            |                          |  |
| Donations and legacies                                    | <b>4</b>   | 31,463                     | 31,463                   | 99,337                                   |
| <b>Total income</b>                                       |            | <u>31,463</u>              | <u>31,463</u>            | <u>99,337</u>                            |
| <b>Expenditure</b>  |            |                            |                          |  |
| Expenditure on charitable activities                      | <b>5,6</b> | 35,109                     | 35,109                   | 62,823                                   |
| <b>Total expenditure</b>                                  |            | <u>35,109</u>              | <u>35,109</u>            | <u>62,823</u>                            |
| <b>Net (expenditure)/income and net movement in funds</b> |            | <u>(3,646)</u>             | <u>(3,646)</u>           | <u>36,514</u>                            |
| <b>Reconciliation of funds</b>                            |            |                            |                          |  |
| Total funds brought forward                               |            | 36,514                     | 36,514                   | —  |
| <b>Total funds carried forward</b>                        |            | <u>32,868</u>              | <u>32,868</u>            | <u>36,514</u>                            |

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

The notes on pages 7 to 13 form part of these financial statements.

**Ellie's Angels CIO**  
**Statement of Financial Position**  
**31 March 2025**

|   | Note      | 2025<br>£     | 2024<br>£     |
|---|-----------|---------------|---------------|
| <b>Fixed assets</b>                                   |           |               |               |
| Intangible assets                                     | 11        | 30,194        | 29,705        |
| Tangible fixed assets                                 | 12        | 1,193         | 1,789         |
|   |           | <u>31,387</u> | <u>31,494</u> |
| <b>Current assets</b>                                 |           |               |               |
| Cash at bank and in hand                              |           | 3,231         | 6,770         |
| <b>Creditors: amounts falling due within one year</b> | <b>13</b> | <u>1,750</u>  | <u>1,750</u>  |
| <b>Net current assets</b>                             |           | <u>1,481</u>  | <u>5,020</u>  |
| <b>Total assets less current liabilities</b>          |           | <u>32,868</u> | <u>36,514</u> |
| <b>Net assets</b>                                     |           | <u>32,868</u> | <u>36,514</u> |
| <b>Funds of the charity</b>                           |           |               |               |
| Unrestricted funds                                    |           | <u>32,868</u> | <u>36,514</u> |
| <b>Total charity funds</b>                            | <b>14</b> | <u>32,868</u> | <u>36,514</u> |

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Ms B G Foster  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# Ellie's Angels CIO

## Notes to the Financial Statements

### Year ended 31 March 2025

#### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 37 Premier Way, Kemsley, Sittingbourne, England, ME10 2GU.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical costs basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through the income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The Charity registered as a Charitable Incorporated Organisation (CIO) on 27th October 2022.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Ellie's Angels CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

# Ellie's Angels CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Development costs - 5% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

##### Research and development

Research expenditure is written off in the period in which it is incurred.

Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

- It is technically feasible to complete the intangible asset so that it will be available for use or sale;
- There is the intention to complete the intangible asset and use or sell it;
- There is the ability to use or sell the intangible asset;
- The use or sale of the intangible asset will generate probable future economic benefits;
- There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
- The expenditure attributable to the intangible asset during its development can be measured reliably.

Expenditure that does not meet the above criteria is expensed as incurred.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

# Ellie's Angels CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

##### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

#### 4. Donations and legacies

|                      | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| <b>Donations</b>     |                            |                          |                            |                          |
| Donations            | 26,463                     | 26,463                   | 36,488                     | 36,488                   |
| <b>Grants</b>        |                            |                          |                            |                          |
| Grants receivable    | –                          | –                        | 51,349                     | 51,349                   |
| <b>Subscriptions</b> |                            |                          |                            |                          |
| Subscription to app  | 5,000                      | 5,000                    | 11,500                     | 11,500                   |
|                      | <u>31,463</u>              | <u>31,463</u>            | <u>99,337</u>              | <u>99,337</u>            |

#### 5. Expenditure on charitable activities by fund type

|                         | Unrestricted<br>Funds<br>£ | Total Funds<br>2025<br>£ | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|-------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Mental health awareness | <u>35,109</u>              | <u>35,109</u>            | <u>62,823</u>              | <u>62,823</u>            |

# Ellie's Angels CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 6. Expenditure on charitable activities by activity type

|                         | Activities<br>undertaken<br>directly<br>£ | <b>Total funds<br/>2025<br/>£</b> | Total fund<br>2024<br>£ |
|-------------------------|---|-----------------------------------|-------------------------|
| Mental health awareness | 35,109                                    | <u>35,109</u>                     | <u>62,823</u>           |

#### 7. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

|                                       | <b>2025<br/>£</b> | 2024<br>£  |
|---------------------------------------|-------------------|------------|
| Amortisation of intangible assets     | 1,671             | 1,563      |
| Depreciation of tangible fixed assets | <u>596</u>        | <u>596</u> |

#### 8. Independent examination fees

|  | <b>Year to<br/>31 Mar 25<br/>£</b> | Period from<br>27 Oct 22 to<br>31 Mar 24<br>£ |
|--|------------------------------------|---|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | <u>1,200</u>                       | <u>1,200</u>                                  |

#### 9. Staff costs

The average head count of employees during the year was Nil (2024: Nil).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 10. Trustee remuneration and expenses

During the period, payments were made to a trustee for consultancy services of £4,400 (2024: £3,200).

No other remuneration or other benefits from employment with the charity were received by the trustees.

# Ellie's Angels CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 11. Intangible assets

|                         | <b>Development costs</b> |
|-------------------------|--------------------------|
|                         | <b>£</b>                 |
| <b>Cost</b>             |                          |
| At 1 April 2024         | 31,268                   |
| Additions               | <u>2,160</u>             |
| <b>At 31 March 2025</b> | <u><u>33,428</u></u>     |
| <b>Amortisation</b>     |                          |
| At 1 April 2024         | 1,563                    |
| Charge for the year     | <u>1,671</u>             |
| <b>At 31 March 2025</b> | <u><u>3,234</u></u>      |
| <b>Carrying amount</b>  |                          |
| <b>At 31 March 2025</b> | <u><u>30,194</u></u>     |
| At 31 March 2024        | <u><u>29,705</u></u>     |

#### 12. Tangible fixed assets

|  | <b>Equipment</b>    |
|--|---------------------|
|  | <b>£</b>            |
| <b>Cost</b>                              |                     |
| <b>At 1 April 2024 and 31 March 2025</b> | <u><u>2,385</u></u> |
| <b>Depreciation</b>                      |                     |
| At 1 April 2024                          | 596                 |
| Charge for the year                      | <u>596</u>          |
| <b>At 31 March 2025</b>                  | <u><u>1,192</u></u> |
| <b>Carrying amount</b>                   |                     |
| <b>At 31 March 2025</b>                  | <u><u>1,193</u></u> |
| At 31 March 2024                         | <u><u>1,789</u></u> |

#### 13. Creditors: amounts falling due within one year

|                              | <b>2025</b>         | <b>2024</b>         |
|------------------------------|---------------------|---------------------|
|                              | <b>£</b>            | <b>£</b>            |
| Accruals and deferred income | <u><u>1,750</u></u> | <u><u>1,750</u></u> |

# Ellie's Angels CIO

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2025

#### 14. Analysis of charitable funds

##### Unrestricted funds

|               | At<br>1 April 2024 | Income | Expenditure | At<br>31 March 2025 |
|---------------|--------------------|--------|-------------|---------------------|
|               | £                  | £      | £           | £                   |
| General funds | 36,514             | 31,463 | (35,109)    | 32,868              |

|               | At<br>27 October 2022 | Income | Expenditure | At<br>31 March 2024 |
|---------------|-----------------------|--------|-------------|---------------------|
|               | £                     | £      | £           | £                   |
| General funds | –                     | 99,337 | (62,823)    | 36,514              |

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

|                            | Unrestricted<br>Funds | Total Funds<br>2025 |
|----------------------------|-----------------------|---------------------|
|                            | £                     | £                   |
| Intangible assets          | 30,194                | 30,194              |
| Tangible fixed assets      | 1,193                 | 1,193               |
| Current assets             | 3,231                 | 3,231               |
| Creditors less than 1 year | (1,750)               | (1,750)             |
| <b>Net assets</b>          | <u>32,868</u>         | <u>32,868</u>       |

|                            | Unrestricted<br>Funds | Total Funds<br>2024 |
|----------------------------|-----------------------|---------------------|
|                            | £                     | £                   |
| Intangible assets          | 29,705                | 29,705              |
| Tangible fixed assets      | 1,789                 | 1,789               |
| Current assets             | 6,770                 | 6,770               |
| Creditors less than 1 year | (1,750)               | (1,750)             |
| <b>Net assets</b>          | <u>36,514</u>         | <u>36,514</u>       |

#### 16. Related parties

During the period, payments were made to a relative of a trustee for consultancy services of £14,400 (2024: £17,958).

During the period, the charity received subscriptions and donations of £5,000 (2024: £11,500) from a company where a trustee is a director and shareholder.

Burgess Hodgson LLP  
Camburgh House  
27 New Dover Road  
Canterbury, Kent  
CT1 3DN

January 2026

Dear Sirs

This representation letter is provided in connection with your independent examination of the financial statements of Ellie's Angels CIO for the year ending 31 March 2025 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the results and financial position of Ellie's Angels CIO in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

We confirm to the best of our knowledge and belief that the representations below are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We acknowledge our legal responsibilities regarding disclosure of information to you as independent examiners and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. Each trustee has taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

*Financial statements*

1. We have fulfilled our responsibilities as Trustees, as set out in the terms of your engagement dated 14/03/2023 for preparing financial statements in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011, which you have drafted on our behalf, which give a true and fair view of the financial position of the charity as of 31 March 2025 and of the results of its operations and cash flows for the year then ended and for making accurate representations to you.
2. Significant assumptions used by us in making accounting estimates are reasonable.
3. The performance of the Charity in summary is as per below:-

|                                       | £      |
|---------------------------------------|--------|
| Unrestricted Fund Income              | 31,463 |
| Unrestricted Fund Expenditure         | 35,109 |
| Unrestricted Fund balance at year end | 32,868 |
| Restricted Fund balance at year end   | Nil    |

4. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
5. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.
6. Related party relationships and transactions, as defined by the FRS 102 and Charities Act 2011, have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards.
7. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.
8. We confirm the financial statements are free of material misstatements, including omissions. We believe that those uncorrected misstatements identified during the audit are immaterial both individually and in aggregate to the financial statements as a whole. A list of these items has already been communicated to you.
9. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the charity is a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a going concern basis.
10. We confirm that there is no restatement necessary in prior period's financial statements that affect the comparative information.

*Information provided*

11. All accounting records and relevant information have been made available to you for the purpose of your audit. We have provided to you all other information requested and given unrestricted access to persons within the entity from whom you have deemed it necessary to obtain audit evidence or request information. All other records and related information [including minutes of all management and trustee meetings] have been made available to you.
12. All transactions undertaken by the charity have been properly reflected in the accounting records and are reflected in the financial statements.
13. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves, management, employees who have significant roles in internal control, or others, where fraud could have a material effect on the financial statements.
15. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.
16. We confirm that we are not aware of any possible or actual instance of noncompliance with those laws, regulations and contractual agreements which provide a legal framework within which the charity conducts its business and which could affect the financial statements. The charity has complied with all aspects of contractual

agreements that could have a material effect on the financial statements in the event of noncompliance.

17. We confirm that we have disclosed to you the identity of the entity's related parties and all related party relationships and transactions relevant to the charity that we are aware of.
18. The charity has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
19. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.
20. The charity has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for trustees, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.

Yours faithfully

Signed on behalf of the board of trustees by:

..... - Signature

..... -Trustee

..... - Date

**ELLIE'S ANGELS**

England & Wales - Charity number 1200825

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# Accounts

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Burgess Hodgson LLP  
Camburgh House  
27 New Dover Road  
Canterbury, Kent  
CT1 3DN

November 2025

Dear Sirs

This representation letter is provided in connection with your independent examination of the financial statements of Ellie's Angels CIO for the year ending 31 March 2024 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the results and financial position of Ellie's Angels CIO in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

We confirm to the best of our knowledge and belief that the representations below are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We acknowledge our legal responsibilities regarding disclosure of information to you as independent examiners and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. Each trustee has taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

*Financial statements*

1. We have fulfilled our responsibilities as Trustees, as set out in the terms of your engagement dated 14/03/2023 for preparing financial statements in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011, which you have drafted on our behalf, which give a true and fair view of the financial position of the charity as of 31 March 2024 and of the results of its operations and cash flows for the year then ended and for making accurate representations to you.
2. Significant assumptions used by us in making accounting estimates are reasonable.
3. The performance of the Charity in summary is as per below:-

|                                       | £      |
|---------------------------------------|--------|
| Unrestricted Fund Income              | 99,337 |
| Unrestricted Fund Expenditure         | 62,823 |
| Unrestricted Fund balance at year end | 36,514 |
| Restricted Fund balance at year end   | Nil    |
| Cash held in trust by the Charity     | 6,770  |

4. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
5. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.
6. Related party relationships and transactions, as defined by the FRS 102 and Charities Act 2011, have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards.

|   |             |
|---|-------------|
| Consultancy payments to Bethany Foster            | £3,200      |
| Consultancy payments to Jodie Foster              | £17,958     |
| <br>Sponsorship income from Ward Security Limited | <br>£11,500 |

7. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.
8. We confirm the financial statements are free of material misstatements, including omissions. We believe that those uncorrected misstatements identified during the audit are immaterial both individually and in aggregate to the financial statements as a whole. A list of these items has already been communicated to you.
9. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the charity is a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a going concern basis.
10. We confirm that there is no restatement necessary in prior period's financial statements that affect the comparative information.

*Information provided*

11. All accounting records and relevant information have been made available to you for the purpose of your audit. We have provided to you all other information requested and given unrestricted access to persons within the entity from whom you have deemed it necessary to obtain audit evidence or request information. All other records and related information [including minutes of all management and trustee meetings] have been made available to you.
12. All transactions undertaken by the charity have been properly reflected in the accounting records and are reflected in the financial statements.
13. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves, management, employees who have significant roles in internal control, or others, where fraud could have a material effect on the financial statements.
15. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

16. We confirm that we are not aware of any possible or actual instance of noncompliance with those laws, regulations and contractual agreements which provide a legal framework within which the charity conducts its business and which could affect the financial statements. The charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of noncompliance.
17. We confirm that we have disclosed to you the identity of the entity's related parties and all related party relationships and transactions relevant to the charity that we are aware of.
18. The charity has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
19. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.
20. The charity has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for trustees, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.

Yours faithfully

Signed on behalf of the board of trustees by:

..... - Signature

..... -Trustee

..... - Date



CHARITY REGISTRATION NUMBER: 1200825

**Ellie's Angels CIO**  
**Unaudited Financial Statements**  
**31 March 2024**

**BURGESS HODGSON LIMITED**

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

# Ellie's Angels CIO

## Financial Statements

Period from 27 October 2022 to 31 March 2024

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| Independent examiner's report to the trustees | <b>4</b>    |
| Statement of financial activities             | <b>5</b>    |
| Statement of financial position               | <b>6</b>    |
| Notes to the financial statements             | <b>7</b>    |

# Ellie's Angels CIO

## Trustees' Annual Report

### Period from 27 October 2022 to 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 March 2024.

#### Reference and administrative details

|                                    |   |
|------------------------------------|---|
| <b>Registered charity name</b>     | Ellie's Angels CIO  |
| <b>Charity registration number</b> | 1200825   |
| <b>Principal office</b>            | 37 Premier Way<br>Kemsley<br>Sittingbourne<br>England<br>ME10 2GU |

#### The trustees

|                    |                             |
|--------------------|-----------------------------|
| Ms N Jones (Chair) | (Appointed 27 October 2022) |
| Ms B G Foster      | (Appointed 19 June 2023)    |
| Ms N J Ward        | (Appointed 27 October 2022) |
| Ms K Baker         | (Appointed 27 October 2022) |
| Mr S Jones         | (Appointed 27 October 2022) |
| Mr K M Ward        | (Appointed 27 October 2022) |
| Dr L Toms-Whittle  | (Appointed 27 October 2022) |
| Mr B Draper        | (Appointed 1 October 2023)  |

|                             |  |
|-----------------------------|--|
| <b>Independent examiner</b> | Robert Field FCA CTA<br>Camburgh House<br>27 New Dover Road<br>Canterbury<br>Kent<br>CT1 3DN |
|-----------------------------|--|

#### Structure, governance and management

The Charity is constituted by its governing document and is registered as a Charitable Incorporated Organisation (CIO). The Charity's registered number is 1200825 and its registered office is 37 Premier Way, Kemsley, Sittingbourne, Kent, ME10 2GU.

Trustees are appointed in accordance with the governing document and are fully orientated with the objectives and policies of the Charity.

The Trustee's hold regular meetings and are responsible for key policy and operational decisions.

The Trustee's are responsible for the identification and management of risks facing the Charity.

# Ellie's Angels CIO

## Trustees' Annual Report *(continued)*

### Period from 27 October 2022 to 31 March 2024

#### **Objectives and activities**

Mental health affects so many of us and young people are no different. There is a common stigma attached to mental health and often people find it difficult to discuss, ask for help or seek advice.

Ellie's Angels work with NHS healthcare, schools and other supportive communities to develop ways that young people can access the help they need in a way that is familiar to them.

Our aim is to introduce mental health awareness and support into day to day life, remove the stigma surrounding the subject and make mental health a 'normal' topic for young people to engage and discuss.

#### **Achievements and performance**

We use Ellie's way to start to help those in need of mental health support by way of journalling, affirmations and other self-help tools.

During our first period, working with local healthcare services we launched better u - a brand new App developed by young people, for young people to access help and journal online in a social media style platform that they can associate with. Visit your App Store or Play Store and search better u to download.

During Q2 of 2024, subject to funding, we are intending to deliver the final significant feature enhancement to better u. Thereafter minor upgrades will be delivered along with annual feature changes. We will begin the next stage of our journey by understanding the challenges of a primary version of the app for children typically under the age of eleven.

The Wards Children's Awards recognise the efforts and achievements of courageous children, their families and the charities and individuals who support them. With an exceptionally strong list with hundreds of applicants, we were proud to share that Ellie's Angels were announced the Outstanding Charity of the year - 2022! After such a short time it's amazing to be recognised for all the Charity's hard work!

In December 2023, Ellie's Angels were successful in registering a trademark for the Ellie's Angels name and logo as well as the better u logo. In doing so we have protected the Charity's name and brand along with strengthening our credibility.

#### **Financial review**

The Charity's main source of income is from donations and sponsorship.

The financial statements show unrestricted reserves carried forward of £36,514 which includes the build cost of the Charity's better u application.

It is the trustee's opinion that these reserves were at a satisfactory level for the continuation of the Charity's objectives at this early start of it's journey.

# Ellie's Angels CIO

## Trustees' Annual Report *(continued)*

### Period from 27 October 2022 to 31 March 2024

#### Plans for future periods

During 2024, we will begin to look at "better u primary" with a view to begin designing the framework in 2025. This second offering from the better u library will offer support for young people typically under the age of eleven.

The long term aspiration thereafter is to deliver a third better u platform for neurodiverse young people. How this will look is yet to be decided but as always this will be led by young people - both neurological and neurotypical.

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

Mr B Draper  
Trustee

# Ellie's Angels CIO

## Independent Examiner's Report to the Trustees of Ellie's Angels CIO

### Period from 27 October 2022 to 31 March 2024

I report to the trustees on my examination of the financial statements of Ellie's Angels CIO ('the charity') for the period ended 31 March 2024.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement - matter of concern identified

I have completed my examination.

From the work undertaken the following items were noted as areas of concern although I understand that the charity is looking to address these.

- i) Incoming resources could not be reviewed sufficiently to determine completeness of income.
- ii) Not all items of expenditure had supporting paperwork

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Robert Field FCA CTA  
Independent Examiner

Camburgh House  
27 New Dover Road  
Canterbury  
Kent  
CT1 3DN

# Ellie's Angels CIO

## Statement of Financial Activities

Period from 27 October 2022 to 31 March 2024

|   |      | Period from 27 Oct 22 to<br>31 Mar 24 |               |
|---|------|---------------------------------------|---------------|
|   |      | Unrestricted<br>funds                 | Total funds   |
|   | Note | £                                     | £             |
| <b>Income and endowments</b>                |      |                                       |               |
| Donations and legacies                      | 4    | 99,337                                | 99,337        |
| <b>Total income</b>                         |      | <u>99,337</u>                         | <u>99,337</u> |
| <b>Expenditure</b>                          |      |                                       |               |
| Expenditure on charitable activities        | 5,6  | 62,823                                | 62,823        |
| <b>Total expenditure</b>                    |      | <u>62,823</u>                         | <u>62,823</u> |
| <b>Net income and net movement in funds</b> |      | <u>36,514</u>                         | <u>36,514</u> |
| <b>Reconciliation of funds</b>              |      |                                       |               |
| Total funds brought forward                 |      | —                                     | —             |
| <b>Total funds carried forward</b>          |      | <u>36,514</u>                         | <u>36,514</u> |

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

The notes on pages 7 to 13 form part of these financial statements.

**Ellie's Angels CIO**  
**Statement of Financial Position**  
**31 March 2024**

|   | Note | 31 Mar 24<br>£ |
|---|------|----------------|
| <b>Fixed assets</b>                                   |      |                |
| Intangible assets                                     | 11   | 29,705         |
| Tangible fixed assets                                 | 12   | <u>1,789</u>   |
|   |      | 31,494         |
| <br>  |      |                |
| <b>Current assets</b>                                 |      |                |
| Cash at bank and in hand                              |      | 6,770          |
| <br>  |      |                |
| <b>Creditors: amounts falling due within one year</b> | 13   | <u>1,750</u>   |
| <b>Net current assets</b>                             |      | 5,020          |
| <b>Total assets less current liabilities</b>          |      | <u>36,514</u>  |
| <b>Net assets</b>                                     |      | <u>36,514</u>  |
| <br>  |      |                |
| <b>Funds of the charity</b>                           |      |                |
| Unrestricted funds                                    |      | <u>36,514</u>  |
| <b>Total charity funds</b>                            | 14   | <u>36,514</u>  |

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Mr B Draper  
Trustee

The notes on pages 7 to 13 form part of these financial statements.

# Ellie's Angels CIO

## Notes to the Financial Statements

### Period from 27 October 2022 to 31 March 2024

#### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 37 Premier Way, Kemsley, Sittingbourne, England, ME10 2GU.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical costs basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through the income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The Charity registered as a Charitable Incorporated Organisation (CIO) on 27th October 2022.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Ellie's Angels CIO

## Notes to the Financial Statements *(continued)*

### Period from 27 October 2022 to 31 March 2024

#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

# Ellie's Angels CIO

## Notes to the Financial Statements *(continued)*

### Period from 27 October 2022 to 31 March 2024

#### 3. Accounting policies *(continued)*

##### Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Development costs - 5% straight line

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

##### Research and development

Research expenditure is written off in the period in which it is incurred.

Development expenditure incurred is capitalised as an intangible asset only when all of the following criteria are met:

- It is technically feasible to complete the intangible asset so that it will be available for use or sale;
- There is the intention to complete the intangible asset and use or sell it;
- There is the ability to use or sell the intangible asset;
- The use or sale of the intangible asset will generate probable future economic benefits;
- There are adequate technical, financial and other resources available to complete the development and to use or sell the intangible asset; and
- The expenditure attributable to the intangible asset during its development can be measured reliably.

Expenditure that does not meet the above criteria is expensed as incurred.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 25% straight line

# Ellie's Angels CIO

## Notes to the Financial Statements *(continued)*

### Period from 27 October 2022 to 31 March 2024

#### 3. Accounting policies *(continued)*

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

##### Financial instruments

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

#### 4. Donations and legacies

|                      | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------------------|----------------------------|--------------------------|
| <b>Donations</b>     |                            |                          |
| Donations            | 36,488                     | 36,488                   |
| <b>Grants</b>        |                            |                          |
| Grants receivable    | 51,349                     | 51,349                   |
| <b>Subscriptions</b> |                            |                          |
| Subscription to app  | 11,500                     | 11,500                   |
|                      | <u>99,337</u>              | <u>99,337</u>            |

#### 5. Expenditure on charitable activities by fund type

|                         | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|-------------------------|----------------------------|--------------------------|
| Mental health awareness | <u>62,823</u>              | <u>62,823</u>            |

# Ellie's Angels CIO

## Notes to the Financial Statements *(continued)*

Period from 27 October 2022 to 31 March 2024

### 6. Expenditure on charitable activities by activity type

|                         | Activities<br>undertaken<br>directly<br>£ | Total funds<br>2024<br>£ |
|-------------------------|---|--------------------------|
| Mental health awareness | 62,823                                    | 62,823                   |

### 7. Net income

Net income is stated after charging/(crediting):

|                                       | 31 Mar 24<br>£ |
|---------------------------------------|----------------|
| Amortisation of intangible assets     | 1,563          |
| Depreciation of tangible fixed assets | 596            |

### 8. Independent examination fees

|  | Period from<br>27 Oct 22 to<br>31 Mar 24<br>£ |
|--|---|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | 1,500   |

### 9. Staff costs

The average head count of employees during the period was Nil.

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

### 10. Trustee remuneration and expenses

During the period, payments were made to a trustee for consultancy services of £3,200.

No other remuneration or other benefits from employment with the charity were received by the trustees.

# Ellie's Angels CIO

## Notes to the Financial Statements *(continued)*

Period from 27 October 2022 to 31 March 2024

### 11. Intangible assets

|   | Development<br>costs<br>£ |
|---|---------------------------|
| <b>Cost</b>                                 |                           |
| Additions                                   | 31,268                    |
| <b>At 31 March 2024</b>                     | <u>31,268</u>             |
| <b>Amortisation</b>                         |                           |
| Charge for the period                       | 1,563                     |
| <b>At 31 March 2024</b>                     | <u>1,563</u>              |
| <b>Carrying amount<br/>At 31 March 2024</b> | <u>29,705</u>             |

### 12. Tangible fixed assets

|   | Equipment<br>£ |
|---|----------------|
| <b>Cost</b>                                 |                |
| At 27 October 2022                          | –              |
| Additions                                   | 2,385          |
| <b>At 31 March 2024</b>                     | <u>2,385</u>   |
| <b>Depreciation</b>                         |                |
| At 27 October 2022                          | –              |
| Charge for the period                       | 596            |
| <b>At 31 March 2024</b>                     | <u>596</u>     |
| <b>Carrying amount<br/>At 31 March 2024</b> | <u>1,789</u>   |

### 13. Creditors: amounts falling due within one year

|                              | 31 Mar 24<br>£ |
|------------------------------|----------------|
| Accruals and deferred income | <u>1,750</u>   |

### 14. Analysis of charitable funds

#### Unrestricted funds

|               | At<br>27 October 2<br>022<br>£ | Income<br>£   | Expenditure<br>£ | At<br>31 March 202<br>4<br>£ |
|---------------|--------------------------------|---------------|------------------|------------------------------|
| General funds | –                              | <u>99,337</u> | <u>(62,823)</u>  | <u>36,514</u>                |

# Ellie's Angels CIO

## Notes to the Financial Statements *(continued)*

Period from 27 October 2022 to 31 March 2024

### 15. Analysis of net assets between funds

|                            | Unrestricted<br>Funds<br>£ | Total Funds<br>2024<br>£ |
|----------------------------|----------------------------|--------------------------|
| Intangible assets          | 29,705                     | 29,705                   |
| Tangible fixed assets      | 1,789                      | 1,789                    |
| Current assets             | 6,770                      | 6,770                    |
| Creditors less than 1 year | <u>(1,750)</u>             | <u>(1,750)</u>           |
| <b>Net assets</b>          | <u>36,514</u>              | <u>36,514</u>            |

### 16. Related parties

During the period, payments were made to a relative of a trustee for consultancy services of £17,958.

During the period, the charity received subscriptions and donations of £11,500 from a company where a trustee is a director and shareholder.

Burgess Hodgson LLP  
Camburgh House  
27 New Dover Road  
Canterbury, Kent  
CT1 3DN

November 2025

Dear Sirs

This representation letter is provided in connection with your independent examination of the financial statements of Ellie's Angels CIO for the year ending 31 March 2024 for the purpose of expressing an opinion as to whether the financial statements give a true and fair view of the results and financial position of Ellie's Angels CIO in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

We confirm to the best of our knowledge and belief that the representations below are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

We acknowledge our legal responsibilities regarding disclosure of information to you as independent examiners and confirm that so far as we are aware, there is no relevant audit information needed by you in connection with preparing your audit report of which you are unaware. Each trustee has taken all the steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that you are aware of that information.

*Financial statements*

1. We have fulfilled our responsibilities as Trustees, as set out in the terms of your engagement dated 14/03/2023 for preparing financial statements in accordance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011, which you have drafted on our behalf, which give a true and fair view of the financial position of the charity as of 31 March 2024 and of the results of its operations and cash flows for the year then ended and for making accurate representations to you.
2. Significant assumptions used by us in making accounting estimates are reasonable.
3. The performance of the Charity in summary is as per below:-

|                                       | £      |
|---------------------------------------|--------|
| Unrestricted Fund Income              | 99,337 |
| Unrestricted Fund Expenditure         | 62,823 |
| Unrestricted Fund balance at year end | 36,514 |
| Restricted Fund balance at year end   | Nil    |
| Cash held in trust by the Charity     | 6,770  |

4. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
5. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.
6. Related party relationships and transactions, as defined by the FRS 102 and Charities Act 2011, have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards.

|   |             |
|---|-------------|
| Consultancy payments to Bethany Foster            | £3,200      |
| Consultancy payments to Jodie Foster              | £17,958     |
| <br>Sponsorship income from Ward Security Limited | <br>£11,500 |

7. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.
8. We confirm the financial statements are free of material misstatements, including omissions. We believe that those uncorrected misstatements identified during the audit are immaterial both individually and in aggregate to the financial statements as a whole. A list of these items has already been communicated to you.
9. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the charity is a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a going concern basis.
10. We confirm that there is no restatement necessary in prior period's financial statements that affect the comparative information.

*Information provided*

11. All accounting records and relevant information have been made available to you for the purpose of your audit. We have provided to you all other information requested and given unrestricted access to persons within the entity from whom you have deemed it necessary to obtain audit evidence or request information. All other records and related information [including minutes of all management and trustee meetings] have been made available to you.
12. All transactions undertaken by the charity have been properly reflected in the accounting records and are reflected in the financial statements.
13. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
14. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves, management, employees who have significant roles in internal control, or others, where fraud could have a material effect on the financial statements.
15. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

16. We confirm that we are not aware of any possible or actual instance of noncompliance with those laws, regulations and contractual agreements which provide a legal framework within which the charity conducts its business and which could affect the financial statements. The charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of noncompliance.
17. We confirm that we have disclosed to you the identity of the entity's related parties and all related party relationships and transactions relevant to the charity that we are aware of.
18. The charity has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
19. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.
20. The charity has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for trustees, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.

Yours faithfully

Signed on behalf of the board of trustees by:

..... - Signature

..... -Trustee

..... - Date

