

Charity registration number: 1201797

# The Behaviour Support Hub CIO

Annual Report and Financial Statements

for the Year Ended 31 March 2025

## **The Behaviour Support Hub CIO**

### **Contents (continued)**

Reference and Administrative Details	1
Trustees' Report	2 to 9
Statement of Trustees' Responsibilities	10
Independent Examiner's Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 to 21

## **The Behaviour Support Hub CIO**

### **Reference and Administrative Details**

<b>Chairman</b>	Nigel Phillips
<b>Trustees</b>	Deborah Jane Christian-Noonan Dean Price Sofie Howard Andrea Morgan Rhian Giles
<b>Charity Registration Number</b>	1201797
<b>Principal Office</b>	Grove House 1 Gelliwastad Road Pontypridd CF37 1BP
<b>Independent Examiner</b>	Rachel Gibson FCCA

## **The Behaviour Support Hub CIO**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

## **The Behaviour Support Hub CIO**

### **Trustees' Report (continued)**

#### **Chair Statement**

The charity and voluntary sector in Wales is experiencing a significant and ongoing crisis, with increasing numbers of organisations closing, reducing services, or losing staff. This decline is being driven by a combination of rising demand for support, falling donations, and increasing operational costs.

The financial strain on the sector is stark. The proportion of people donating to charities has fallen from 62% in 2020 to just 49% in 2024. At the same time, demand for services continues to rise, and many charities are grappling with higher costs, including increased National Insurance contributions.

Our charity is no exception. We must broaden and strengthen our fundraising approach, particularly as demand for our services continues to grow. Over the past year, we have received more than 900 referrals from parents seeking help and advice for their children, an increase of over 300% compared with 2023. This surge has at times stretched our staff and resources to their limits. On behalf of the Board of Trustees, I would like to extend our sincere thanks to all staff for their hard work, professionalism, and dedication in ensuring we reached every family in need.

The coming year will be a crucial one for the charity, especially from a financial perspective, as referral numbers are likely to rise again. The Board of Trustees remains committed to supporting and guiding our staff. By working together, we can continue to achieve our mission: providing sustained, meaningful support to parents of children with challenging behaviour, now and into the future.

Nigel Phillips

Chair BSH

#### **Objectives and Activities**

The objectives of the charity, as laid out in our governing document are:

The objects of the CIO are for the public benefit, to relieve the needs of children with additional learning needs relating to diagnosed and undiagnosed challenging behaviour, in particular but not exclusively autism spectrum disorder (ASD) and Attention Deficit Hyperactivity Disorder (ADHD), their families and carers in Wales and such other parts of the UK as the trustees shall from time to time determine by:

- a) providing advice, information, assistance, training and peer support to families and carers designed to enable them to understand and deal with challenging behaviour identified in their children and better support them;
- b) providing training to other individuals and organisations involved in the lives of such children designed to enable them to understand and deal with their different forms of challenging behaviour and be better equipped to provide appropriate services and support for them.

As detailed below Behaviour Support Hub offers a wide range of services for parent carers of neurodiverse children and young people pre and post diagnosis. All Behaviour Support Hub facilitators are highly trained and knowledgeable about neurodiversity. Their personal experiences as parents of neurodiverse children offers a unique perspective and empathy that can be incredibly valuable. It allows them to relate to the challenges that families may encounter daily, they can provide evidence-based guidance and support, while their personal experiences as parents bring a level of understanding and connection that can make a significant difference in the support they offer. Some of the team are also neurodiverse. This combination of professional expertise and personal experience creates a supportive and empathetic environment for families seeking assistance with neurodiversity-related challenges.

#### **Bespoke 1:1 Support Sessions**

## **The Behaviour Support Hub CIO**

### **Trustees' Report (continued)**

The Behaviour Support Hub team delivers sessions that are tailored to each parent carer's specific needs. This can be on a range of needs such as education support, understanding behaviours or preparing for appointments. Sessions last as long as support is needed from a one-off session to over a period of months.

#### **Peer Support Groups**

Our weekly Peer support groups are currently offered across four venues throughout Rhondda Cynon Taff. Having the opportunity to come together with other parent carers for support is at the heart of the Behaviour Support Hub. Our peer support groups offer parent carers the chance to share their challenges and difficulties with others that truly understand. We bring parent carers together to receive advice, support, and information relevant to the family, as well as provide a safe place to vent, form friendships, and offer mutual encouragement. There are regular guest speakers letting our parents know what other services are available in the community to support them also. Our regular meetings give members a feeling of community in a society that sometimes unfairly stigmatises parent carers of neurodiverse children and those with additional needs.

#### **Workshops**

We offer a large variety of 2-to-3-hour workshops. The purpose is to increase understanding, resilience and to give strategies pre and post diagnosis. Although we do deliver some in person, they are largely delivered online. The aim of delivering the workshops this way is to remove the barriers of attending face to face support for those who may find this difficult for a number of reasons such as locality, emotional well-being needs, childcare etc.

#### **Training Programmes**

We facilitate the National Autistic Society Early Bird multiple week Programmes. The training is open to those who have children with a diagnosis of autism. The programmes combine the supportive dynamic of group sessions with the opportunity for individualised support where required, as well as empower parent carers and the supporting professionals to understand more about how autism is experienced by autistic teenagers.

#### **Work with Schools**

We work closely with schools across Rhondda Cynon Taff. We offer a range of school training programmes as well as being available to attend coffee mornings for parent carers of the school to discuss any concerns or challenges they may be experiencing.

#### **Lending Library**

Provides a large range of sensory equipment and books. Sensory equipment is often very expensive, and it may take several items to find what works for the child. Lending this equipment allows the parent carer to find what helps the child without the expense.

#### **Online Peer |Support Group**

We offer a closed Facebook page that provides parent carers with a safe, non-judgemental, and confidential space to seek support and advice. Sharing issues with other parent carers experiencing similar challenges. Providing a support network with over 3500 members which offer great advice, support, friendship and more.

#### **Wellbeing activities**

The wellbeing of our parent carers is at the core of all we do. In addition, we offer a range of respite activities such as wreath making as well as overnight stays where possible.

#### **Public Benefit Statement**

## **The Behaviour Support Hub CIO**

### **Trustees' Report (continued)**

The trustees confirm that they have complied with the duty of the Charities act 2011 - to have regard to the Charity Commissions public benefit guidance when exercising any powers or duties to which the guidance is relevant. All our work and services provided to parent carers are free of charge and provide benefit to the community.

#### **Structure, Governance and Management**

The Behaviour Support Hub is a Charitable Incorporated Organisation (CIO), governed by a board of trustees. Day-to-day operations are delegated to the Director of Operations and a small team of staff. Trustees provide strategic oversight, approve budgets, and ensure compliance with all legal and regulatory obligations.

Trustees are appointed based on the skills and lived/professional experience required to support the charity's objectives. New trustees are provided with an interview and given an overview of the charity and activities prior to appointment. The board meets regularly throughout the year.

The charity has key governance policies in place, including Safeguarding, Conflict of Interest, and Data Protection. Trustees confirm that no remuneration was paid to any trustee during the reporting period, and that staff are paid in line with sector standards.

#### **Risk Management**

The trustees maintain oversight of strategic and operational risks, reviewing these regularly to support the sustainability of the charity. Key risks identified during this period include reliance on short-term grant funding, limited unrestricted reserves, and operational capacity constraints.

Mitigation strategies include developing a more diversified income base, expanding the volunteer and trustee base, and reviewing internal systems to improve resilience.

#### **Fundraising**

The Behaviour Support Hub does not currently engage professional fundraisers or commercial participators. All fundraising activities are conducted internally by staff and trustees. The Behaviour Support Hub is registered with the Fundraising Regulator, and the board ensures all activities are compliant with the Code of Fundraising Practice and reflect the values of the organisation.

#### **Achievements and performance**

##### **Summary of main achievements**

During our second year as a CIO, we invested significant resources in our volunteer programme. We worked through all stages of the Investing in Volunteers framework and successfully implemented all required elements. To attract individuals who share our passion for the work we do, we held a volunteer open day focused on meaningful engagement and alignment with our values. We are proud to have completed all stages of the the Investing in Volunteers accreditation, which reflects our commitment to best practice in volunteer management. We await the outcome.

Last year, we partnered with Llais to facilitate a parent questionnaire exploring families' experiences of neurodevelopmental and mental health services.

462 families completed the survey. Through this collaboration, many areas were highlighted for areas for improvement, including communication and crisis support.

The findings from the survey have been used to inform advocacy and practical actions for service improvement. This year, this work culminated in a public forum that brought together multiple organisations, services, and community members, helping to drive real, tangible change in the support available to families.

We have continued to grow as a CIO, shown in our referral numbers.

## **The Behaviour Support Hub CIO**

### **Trustees' Report (continued)**

2023 - 348 referrals

2024 - 736 referrals

2025 - 916 referrals

Our programme of 2- and 3-hour workshops continued to be delivered successfully throughout the year. Feedback from beneficiaries has been consistently positive, and a number of case studies have been collected to demonstrate the impact of these sessions.

During the year, the charity was commissioned on several occasions to deliver its workshops to parent carers connected to other groups and organisations, extending the reach of its work. In addition, consultation with beneficiaries informed the development of new workshops to ensure the charity's services continued to meet the evolving needs of the families it supports.

The table below details the number of workshop programmes delivered during the year and the total number of attendees.

Managing a Meltdown has been delivered 4 times to 51 parent/carers

Understanding ADHD has been delivered 3 times to 39 parent/carers

Understanding Autism has been delivered 3 times to 44 parent/carers

Pathological Demand Avoidance (PDA) has been delivered 3 times to 60 parent/carers

Behaviour That Challenges has been delivered 1 time to 20 parent/carers

Supporting Siblings has been delivered 1 times to 19 parent/carers

Post 16 has been delivered 2 times to 17 parent/carers

Additional Learning Needs has been delivered 3 times to 54 parent/carers

Pathways has been delivered 2 times to 20 parent/carers

Total workshops delivered is 22 to 324 parents/carers

The facilitator team successfully completed the Level 3 Neurodiversity and Inclusion training qualification, further enhancing the charity's capacity to provide high-quality, inclusive support to families and parent carers.

During the year, the charity expanded its Peer Support Group provision from three local areas to four and increased the frequency of sessions from four to five per month across Rhondda Cynon Taf. This expansion was funded by Rhondda Cynon Taf County Borough Council.

In total, 58 peer support group sessions were delivered during the year, supporting 319 parent carers

With funding from Amser/Interlink and RCT Together, we were able to expand our provision of much-needed respite opportunities for parent carers. During the year, three overnight stays were facilitated, attended by 41 parent carers. In addition, six parent carer wellbeing sessions were delivered to 42 parent carers. These one-off activities included wreath making, woodwork, and bath bomb making, providing valuable opportunities for relaxation, creativity, and peer support.

We delivered 168 1:1 session to 49 parent carers.

Our social media presence continued to go from strength to strength. X numbers have lowered due to many organisations pulling away for political reasons. The below results speak for themselves.

X Members in 2025 - 495

X Members in 2024 - 515

Facebook Open Page Members in 2025 - 6400

Facebook Open Page Members in 2024 - 3618



## **The Behaviour Support Hub CIO**

### **Trustees' Report (continued)**

Facebook Parental Page Members in 2025 - 3700

Facebook Parental Page Members in 2024 - 3201

The Behaviour Support Hub was again successful in being appointed as the Community Connector for the Cwm Taf Morgannwg area, as part of the Cwm Taf Morgannwg Regional Partnership Board project, funded by the Regional Partnership Board.

During the year, we delivered live Q&A sessions via our closed Facebook page, reaching over 500 individuals, in addition to topic-based workshops and counselling sessions for children with neurodiversity. We are hopeful that the charity will continue to secure this funding in the future.

Total number of individuals supported through this project: 215 (RCT: 164, Bridgend: 32, Merthyr: 19)

As a Charitable Incorporated Organisation (CIO), the charity has access to a wider range of potential funding sources than was previously possible as a Community Interest Company (CIC). During the year, we have focused on building relationships with Trusts and Foundations to secure ongoing project and core funding. Key supporters include The Waterloo Foundation, Moondance, and The Fore Foundation (formerly Trust House Charitable Foundation), with whom we have three-year funding agreements. We also have three-year funding from The National Lottery Community Fund and, for the first time, secured support from Garfield Weston Foundation.

In addition, the charity received a substantial donation from the Postcode Lottery Millionaire Street. We continue to maintain a strong working relationship with Rhondda Cynon Taf County Borough Council, securing funding to sustain our Peer Support Groups. These developments provide a solid foundation for the charity's financial stability and ongoing delivery of services.

Please see below feedback from our beneficiaries:

"BSH has changed my life, before I was lonely depressed, and had no support. I walked into the support group in Pontypridd and felt instantly connected, with friendly faces and parents who completely understood. I have done some of the training programmes and they really helped me understand my daughter more, which has eased the pressure.

The Well Parent Programme was absolutely fantastic I loved every minute of it and hope I can do more this year. Lastly thank you to the BSH ladies you don't know how special you are how much you change my life and many others.

Parent of child undiagnosed possible ASD

"The monthly support is so important, I felt very alone and down before I found this group. There is nothing like this in the Aberdare area, and the fact it's face to face is so important. Being surrounded by other like parents and the BSH girls is my monthly sanity".

Peer support group parent

"Fantastic. 3rd workshop and signed up for others. I always feel more confident and knowledgeable after so thank you"

ADHD workshop parent

"The Behaviour Support Hub has been such a great support for myself and family. We have learnt so much about how to understand my son and his behaviours. How to support him but also where to go for help and support in our journey. thank you"

1:1 support parent

Plans for the Future

## **The Behaviour Support Hub CIO**

### **Trustees' Report (continued)**

We have a well-established planning process. We are currently working on a strategic plan that looks ahead 5 years.

Our plans for the year ahead are:

1. Continue to grow a strong team of team of volunteers.
2. Continue to work collaboratively with partner organisations and local stakeholders to maximise impact, reduce duplication and strengthen outcomes for beneficiaries.
3. The importance of long-term financial sustainability is recognised, and we will continue to diversify income streams to reduce reliance and any single funder. We will actively seek funding from a range of sources, including trusts and foundations, the corporate sector, local partnerships and community fundraising.
4. We are committed to maintaining strong governance and will review board skills, policies and procedures to ensure they remain fit for purpose. Where appropriate, training and development opportunities will be undertaken to strengthen trustee and organisational capacity.
5. Over the coming year, we will continue to deliver our core services while adapting to changes in the external funding environment. We will focus on ensuring the BSH remains financially sustainable, responsive to community need, and aligned with its charitable objectives.
6. As a fairly new CIO we plan to work towards the Charity Excellence Quality Mark, using the framework to strengthen governance, operational effectiveness and quality assurance across the organisation.

The charity will continue to build on the successes of the Behaviour Support Hub has had and remain committed to delivering an exceptional service to our parent carers. This area of work will remain a key focus for the coming year.

#### **Statement of Financial Activities**

##### **Statement of Reserves**

The charity aims to ensure that there is no significant disruption to our charitable activities. Holding appropriate reserves will enable the organisation to respond to any unforeseen reduction in income, for example when income does not reach expected levels; or the charity experiences additional unforeseen expenditure. The Board of Trustees consider that a target of 3 months running costs, as recommended by the Charity Commission of circa £53,500 provides sufficient flexibility in the context of operational requirements for an organisation of our size. As a newly constituted charity, we currently hold minimal reserves but aim to build on these through securing unrestricted income moving forwards.

##### **Amount of Reserves Held**

The charity aims to hold free reserves equivalent to three months of core operating costs, currently estimated at £53,500. As of 31 March 2025, reserves total £82,880, however unrestricted reserves remain below the level recommended by the Charity Commission. The Trustees are aware of the associated risks, which are recorded on the charity's risk register, and they continue to monitor and manage the position as the charity develops.

Total unrestricted funds carried forward 31st March 2025 - £39,228

Required Amount (3 months funding) - £53,500

#### **Declarations**

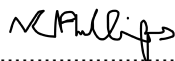
The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees:

## **The Behaviour Support Hub CIO**

### **Trustees' Report (continued)**

The annual report was approved by the trustees of the charity on 29 January 2026 and signed on its behalf by:



.....  
Nigel Phillips  
Chairman

## **The Behaviour Support Hub CIO**

### **Statement of Trustees' Responsibilities**

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 29 January 2026 and signed on its behalf by:



.....  
Nigel Phillips  
Chairman

## **The Behaviour Support Hub CIO**

### **Independent Examiner's Report to the trustees of The Behaviour Support Hub CIO**

I report to the trustees on my examination of the accounts of The Behaviour Support Hub CIO for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the charity trustees of The Behaviour Support Hub CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Behaviour Support Hub CIO's accounts 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**

Since The Behaviour Support Hub CIO's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

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

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

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



.....  
Rachel Gibson  
FCCA  
ACCA

29 January 2026

## The Behaviour Support Hub CIO

### Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies		27,346	220,720	248,066
Other trading activities		2,200	-	2,200
Total income		29,546	220,720	250,266
<b>Expenditure on:</b>				
Raising funds		(2)	-	(2)
Charitable activities		(42,714)	(222,238)	(264,952)
Governance costs		(581)	(619)	(1,200)
Total expenditure		(43,297)	(222,857)	(266,154)
Net expenditure		(13,751)	(2,137)	(15,888)
Net movement in funds		(13,751)	(2,137)	(15,888)
<b>Reconciliation of funds</b>				
Total funds brought forward		52,979	45,789	98,768
Total funds carried forward	14	39,228	43,652	82,880
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies		154,627	221,040	375,667
Other trading activities		5,697	-	5,697
Total income		160,324	221,040	381,364
<b>Expenditure on:</b>				
Charitable activities		(107,345)	(175,252)	(282,597)
Total expenditure		(107,345)	(175,252)	(282,597)
Net income		52,979	45,788	98,767
Net movement in funds		52,979	45,788	98,767
<b>Reconciliation of funds</b>				
Total funds carried forward	14	52,979	45,788	98,767

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 14.

The notes on pages 14 to 21 form an integral part of these financial statements.

**The Behaviour Support Hub CIO**  
**(Registration number: 1201797)**  
**Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	10	8,796	10,808
<b>Current assets</b>			
Debtors	11	-	807
Cash at bank and in hand	12	<u>74,309</u>	<u>87,153</u>
		74,309	87,960
<b>Creditors: Amounts falling due within one year</b>	13	<u>(225)</u>	<u>(1)</u>
<b>Net current assets</b>		<u>74,084</u>	<u>87,959</u>
<b>Net assets</b>		<u>82,880</u>	<u>98,767</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		43,652	45,788
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>39,228</u>	<u>52,979</u>
<b>Total funds</b>	14	<u>82,880</u>	<u>98,767</u>

The financial statements on pages 12 to 21 were approved by the trustees, and authorised for issue on 29 January 2026 and signed on their behalf by:



.....  
Nigel Phillips  
Chairman

# **The Behaviour Support Hub CIO**

## **Notes to the Financial Statements for the Year Ended 31 March 2025**

### **1 Accounting policies**

#### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### **Basis of preparation**

The Behaviour Support Hub CIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

#### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.



## **The Behaviour Support Hub CIO**

### **Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Office equipment	25% straight line

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## **The Behaviour Support Hub CIO**

### **Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

#### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## The Behaviour Support Hub CIO

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	12,346	-	12,346
Grants, including capital grants;			
RCT	-	36,865	36,865
Interlink	-	11,632	11,632
Trust House Charitable Foundation	-	26,697	26,697
National Lottery Community Fund	-	103,582	103,582
Cwm Taf Morgannwg RPB/Community Connectors Projec	-	35,000	35,000
Waterloo Foundation	15,000	-	15,000
Coalfield	-	5,944	5,944
Tesco groundworks	-	1,000	1,000
<b>Total for period ended 31 March 2025</b>	<u>27,346</u>	<u>220,720</u>	<u>248,066</u>
<b>Total for period ended 31 March 2024</b>	<u>154,627</u>	<u>221,040</u>	<u>375,667</u>

#### 3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Events income;		
Other events income	<u>2,200</u>	<u>2,200</u>
<b>Total for period ended 31 March 2025</b>	<u>2,200</u>	<u>2,200</u>
<b>Total for period ended 31 March 2024</b>	<u>5,697</u>	<u>5,697</u>

## The Behaviour Support Hub CIO

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Premises cost		14,737	19,467	34,204
Office expenses		(1,401)	11,755	10,354
Staff costs		18,943	166,536	185,479
Fundraising costs		9,539	-	9,539
Training workshops		672	20,666	21,338
Advertising and Marketing		-	1,221	1,221
Travel		82	464	546
Bank Charges		142	68	210
Legal and professional fees		-	49	49
Depreciation, amortisation and other similar costs		-	2,012	2,012
<b>Total for period ended 31 March 2025</b>		<u>42,714</u>	<u>222,238</u>	<u>264,952</u>
<b>Total for period ended 31 March 2024</b>		<u>107,345</u>	<u>175,252</u>	<u>282,597</u>

**Total  
expenditure  
£**

#### 5 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General £	Restricted funds £	Total funds £
Independent examiner fees			
Examination of the financial statements	581	619	1,200
<b>Total for period ended 31 March 2025</b>	<u>581</u>	<u>619</u>	<u>1,200</u>
<b>Total for period ended 31 March 2024</b>	<u>506</u>	<u>242</u>	<u>748</u>

#### 6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

## The Behaviour Support Hub CIO

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	2025 £	2024 £
Depreciation of fixed assets	<u>2,012</u>	<u>3,603</u>

#### 7 Trustees remuneration and expenses

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 8 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>1,200</u>	<u>748</u>

## The Behaviour Support Hub CIO

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 10 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 April 2024	14,411	14,411
At 31 March 2025	14,411	14,411
<b>Depreciation</b>		
At 1 April 2024	3,603	3,603
Charge for the year	2,012	2,012
At 31 March 2025	5,615	5,615
<b>Net book value</b>		
At 31 March 2025	8,796	8,796
At 31 March 2024	10,808	10,808

#### 11 Debtors

	2025 £	2024 £
Other debtors	-	807

#### 12 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	74,309	87,153

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

	2025 £	2024 £
Other creditors	-	1
Accruals	225	-
	225	1

## The Behaviour Support Hub CIO

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 14 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>				
General	52,979	29,546	(43,297)	39,228
<b>Restricted funds</b>	<u>45,789</u>	<u>220,720</u>	<u>(222,857)</u>	<u>43,652</u>
<b>Total funds</b>	<u>98,768</u>	<u>250,266</u>	<u>(266,154)</u>	<u>82,880</u>
		<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 March 2024 £</b>
<b>Unrestricted funds</b>				
General		160,324	(107,345)	52,979
<b>Restricted funds</b>		<u>221,040</u>	<u>(175,252)</u>	<u>45,788</u>
<b>Total funds</b>		<u>381,364</u>	<u>(282,597)</u>	<u>98,767</u>

#### 15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	2,762	6,034	8,796
Current assets	36,692	37,617	74,309
Current liabilities	<u>(225)</u>	<u>-</u>	<u>(225)</u>
<b>Total net assets</b>	<u>39,229</u>	<u>43,651</u>	<u>82,880</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	2,761	8,047	10,808
Current assets	50,218	37,742	87,960
Current liabilities	<u>(1)</u>	<u>-</u>	<u>(1)</u>
<b>Total net assets</b>	<u>52,978</u>	<u>45,789</u>	<u>98,767</u>