

Charity Number: 1201838

BSHOW FOUNDATION

Financial Statements

For the Period Ended

31 March 2025

Augustus & Co
Chartered Certified Accountants

BSHOW FOUNDATION

Index

<u>Page</u>	<u>Contents</u>
1	Legal and Administrative Details
2-4	Trustees Report
5	Independent Examiner's Report
6	Statement of Financial Activities
7	Balance Sheet
8-9	Notes to Accounts

BSHOW FOUNDATION

Legal and Administrative Details

Trustees	Bolanle Sodola (Chairperson) Folashade Lawal-Balogun Oyinkansola Idowu Immanuel Ifeoluwa Oluwafolabi Sodola
Bankers	NatWest 250 Bishopsgate London EC2M 4AA
Independent Examiner	A A Boafo-Brewu FCCA MBA Chartered Certified Accountant 374 Ley Street Ilford Essex IG1 4AE
Registered Address	2 Norfolk Road Maidstone ME15 7JD
Charity Number:	1201838

BSHOW FOUNDATION

Report of the Trustees

The trustees submit their annual report together with the financial statements for the period ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16/07/14.

Governing Document

BSHOW FOUNDATION is a charitable incorporated organisation (CIO) and registered with the Charity Commission on 6th February 2023.

Objectives

The objectives of the charity are:

1. to relieve persons who are suffering from infertility or other related issues through the provision of information, advice and support and working with fertility treatment providers to support the provision of fertility and assisted reproduction treatments for all sufferers of infertility;
2. to advance the education of the general public about all aspects of fertility, infertility.

Review of Activities

The financial position of the charity at the end of the financial year is as detailed in the attached financial statements. The charity received income of £2,140 during the year.

Trustees

The following served as trustees during the year:

Bolanle Sodola (Chairperson)
Folashade Lawal-Balogun
Oyinkansola Idowu
Immanuel Ifeoluwa Oluwafolabi Sodola

Trustee Selection Method

The trustees are appointed by nominations. An appointment is made after a meeting has been held to consider the skills, knowledge and experience needed for the effective administration of the charity.

BSHOW FOUNDATION

Activities and Achievements During the Year

During the period covered by these accounts we carried out the following:

Weekly support and praying meeting on Tuesday, Thursday and Saturday via telephone

Weekly visit to individual homes for support and counselling.

Telephone call support to beneficiaries of the foundation

Trustees meetings held on zoom.

Reserves Policy

At 31 March 2025 there was free unrestricted reserves of 4,328 and this will be used to support the charity's future activities.

Review of Major Risks

The major risk the charity faces is donations. The trustees are putting in every possible effort to create awareness and hence raise more funds.

Plans for the Future

The plan for the future is to collaborate with fertility clinics and other organisations to meet the needs of beneficiaries. Also to carry out medical outreach, medical seminars and fund raising.

How our activities deliver public benefit

Our main activities and who we try to serve are as described in our objectives and activities. All our charitable activities focus on these objectives to further our charitable purposes for the public benefit.

BSHOW FOUNDATION

Statement of Trustees' Responsibilities

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

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial 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:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Independent Examiner

The trustees intend asking the existing accountant to undertake the independent examination of the organisation's accounts in the following year.

Declaration

We declare, in our capacity of charity trustees, that:

1. the trustees have approved the report above; and
2. have authorised us to sign on their behalf.

Name: Bolanle Sodola
Position: Chairperson
Dated: 26 November 2025



BSHOW FOUNDATION

Independent Examiner's Report to the Trustees of BSHOW FOUNDATION

I report to the trustees on my examination of the financial statements of BSHOW FOUNDATION ('the charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

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 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

If the charity's gross income exceeds £250,000 your examiner must be a member of a body listed in section 145 of the 2011. The charity's income for the year was below this threshold. 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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- 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 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 financial statements to be reached.


A A Boafo-Brewu (FCCA MBA)

Augustus & Co

Dated: 28 November 2025

374 Ley Street
Ilford
Essex IG1 4AE

BSHOW FOUNDATION
Statement of Financial Activities
Period Ended 31 March 2025

	Note	Unrestricted	Restricted	Total	
		£	£	2025	2024
				£	£
Income from:					
Voluntary income: donations	3	2,140	-	2,140	4,155
Bank interest received				-	
Total		<u>2,140</u>	<u>-</u>	<u>2,140</u>	<u>4,155</u>
Expenditure on:					
Charitable activities	4	1,276	-	1,276	691
Total		<u>1,276</u>	<u>-</u>	<u>1,276</u>	<u>691</u>
Net Movements in funds		864	-	864	3,464
Prior Year Adjustment				-	
Reconciliation of funds					
Total funds brought forward at 01/04/2024		3,464		3,464	-
Total funds carried forward at 31/03/2025		<u>4,328</u>	<u>-</u>	<u>4,328</u>	<u>3,464</u>

The notes on pages 10 to 12 form part of these financial statements.

BSHOW FOUNDATION
Balance Sheet at 31 March 2025

	Note	£	2025 £	2024 £
Current Assets				
Cash at bank and in hand		<u>4,568</u>	<u>3,704</u>	<u>3,704</u>
		<u>4,568</u>	<u>3,704</u>	
Creditors: Amounts falling due within one year	7	<u>240</u>	<u>240</u>	<u>240</u>
		<u>240</u>	<u>240</u>	
Net current assets			4,328	3,464
Total assets less current liabilities			4,328	3,464
Net assets			<u>4,328</u>	<u>3,464</u>
Represented by:				
Unrestricted fund	8		<u>4,328</u>	<u>3,464</u>
			<u>4,328</u>	<u>3,464</u>

The financial statements were approved by the trustees on 11 November 2025 and signed on its behalf by:

Bolanle Sodola

(Chairperson)



The notes on pages 10 to 12 form part of these financial statements.

BSHOW FOUNDATION
Notes To Accounts
Period Ended 31 March 2025

1. 1. Accounting convention

The 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. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

1. 2. Incoming Resources

Donations relate to amounts receivable during the year.

1.3. Capital Grants

Grants towards capital expenditure are credited to a deferred capital grant and released to Income and Expenditure account over the expected lives of the assets. The amount released equals the depreciation charge.

1.4 Restricted Funds

Restricted funds are to be used for specific purposes as decided by the trustees. Expenditure which meets this criteria is charged to the fund.

1.5 Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purposes and are available as general funds.

2. Trustees

The trustees receive no income for their services

3. Voluntary income

	Unrestricted	Restricted	Total	2025	2024
	£	£		£	£
Donations	2,140			2,140	4,155
Total Incoming Resources	2,140	-		2,140	4,155

BSHOW FOUNDATION
Notes to Accounts
Period Ended 31 March 2025

4. Charitable activities

	Un-restricted Fund £	Restricted Fund £	Total 2025 £	2024 £
Website And Computer Running Expenses	501		501	416
Sundries	35		35	35
Advertising	500		500	
Governance costs (per note 5)	240		240	240
	<u>1,276</u>	<u>-</u>	<u>1,276</u>	<u>691</u>

5. Governance cost

	Un-restricted Fund £	Restricted Fund £	Total 2025 £	2024
Independent Examiner's Fees	240		240	240
	<u>240</u>		<u>240</u>	<u>240</u>

6. Staff Costs

	2025 £	2024 £
No employee earned in excess of £60,000		
Average head count in the year	0	0
	<u>0</u>	<u>0</u>

7. Creditors: Amounts falling due within one year

	2025 £	2024
Accruals	240	240
	<u>240</u>	<u>240</u>

8. Analysis of net assets between funds

	Net Current Assets £	Total £	2024
Unrestricted Funds	4,328	4,328	
	<u>4,328</u>	<u>-</u>	<u>4,328</u>

9. Related Party transactions

There are no related party transactions in the year ended 31 March 2025.