

# ZERO LIMITS WAP

England & Wales · Charity number 1203079

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [13500461](#)

**Registered** 2023-05-16

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

## Contact

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**Address** 12 Richmond Terrace  
Gateshead  
Tyne And Wear  
NE8 1RN

**Phone** 07976997912

**Email** [zerolimits@nadlee.co.uk](mailto:zerolimits@nadlee.co.uk)

## Activities

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**Objects:** TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE,

**Activities:** To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

## Classification

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- **How:** Provides Services
- **What:** Disability, Other Charitable Purposes
- **Who:** People With Disabilities

## Geography

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- Gateshead

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-07-31	£111,505	£99,671	-	-
2024-07-31	£135,437	£130,706	-	-

## Trustees

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Name	Role	Appointed
Benjamin Hofmann		2025-01-15
Rabbi Avrohom Benjamin Sugarman		2021-07-08
Solomon Lobenstein		2021-07-08

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**ZERO LIMITS WAP**


England & Wales - Charity number 1203079

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# Accounts

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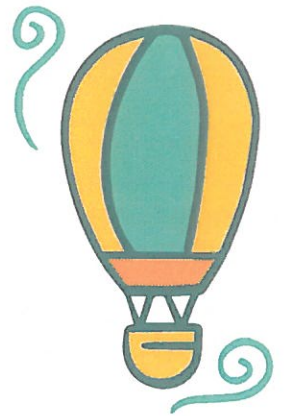


**ZERO**  **LIMITS**  
*where anything's possible*

**2024/25 IMPACT REPORT**  
**A Year of Impact & Care**  
At Zero Limits we believe in the impossible!



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# WELCOME FROM OUR CHAIR

On behalf of the children, families, volunteers and community partners at Zero Limits, thank you. Your continued support means that families and children with special educational needs can do more than survive – they can thrive.

As we reflect on 2025 and move confidently into 2026, we are proud of the sustained growth and deepened impact of our programmes.

Despite ongoing financial pressures affecting many families, the Zero Limits community has remained steadfast in its commitment to delivering high-quality, culturally sensitive provision tailored to the unique needs of the children we serve.

We believe in the impossible.


*Solomon Lobenstein*

Chair of Trustees

## OUR MISSION

Our mission is to provide full-day programmes and activities during school holidays and half term breaks for children aged 5-18 with special educational needs and disabilities (SEND).

With Zero Limits, instead of dreading the holidays, families and children can look forward to a calm, structured and uplifting break.



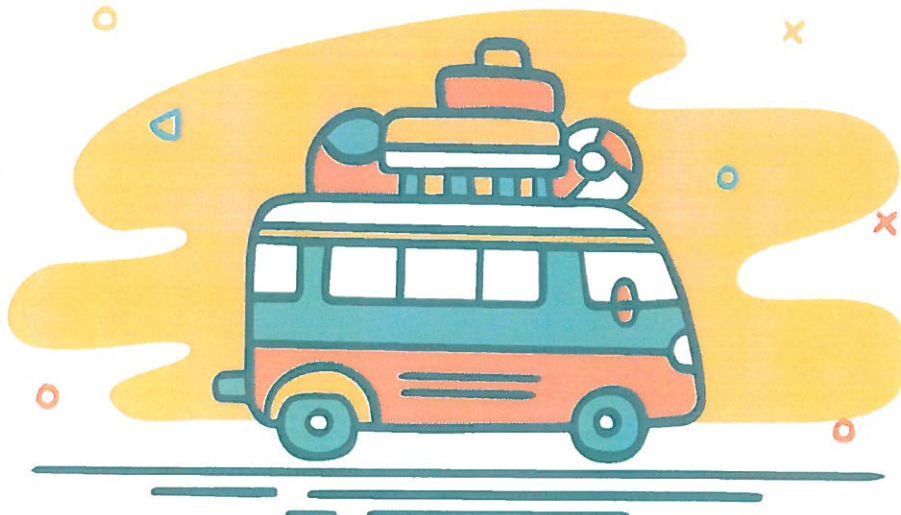
# THE CHILDREN WE SUPPORT

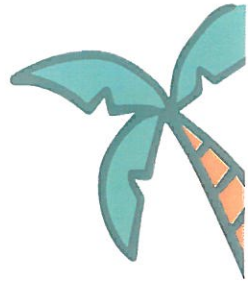
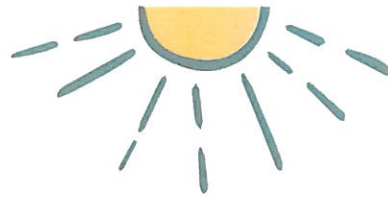
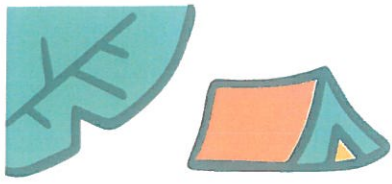
## UNDERSTANDING SEND

Zero Limits supports children aged 5-18 with a range of moderate to severe special educational needs and disabilities, including:

- Autism / Autism Spectrum Disorder
- ADHD
- Dyslexia and/or Dyspraxia
- Physical disabilities
- Hearing and visual impairments
- Learning disabilities
- Medical conditions

SEND affects a child's ability to learn, regulate emotions, socialise, communicate and manage everyday routines. Consistency and structure are not luxuries – they are essential.





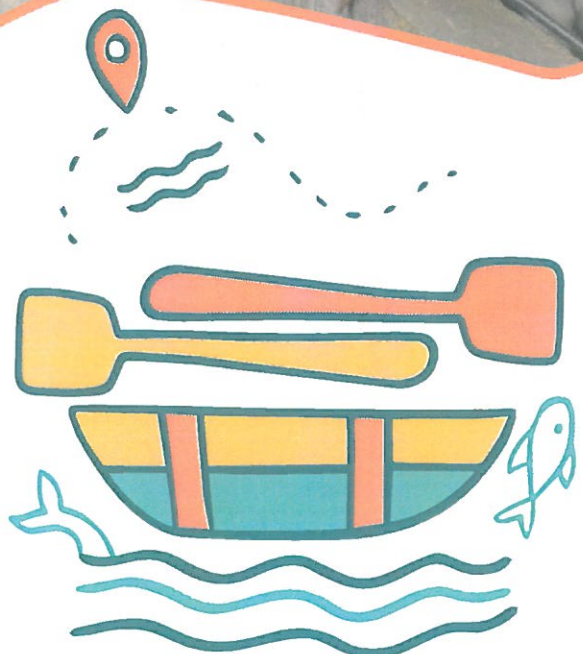
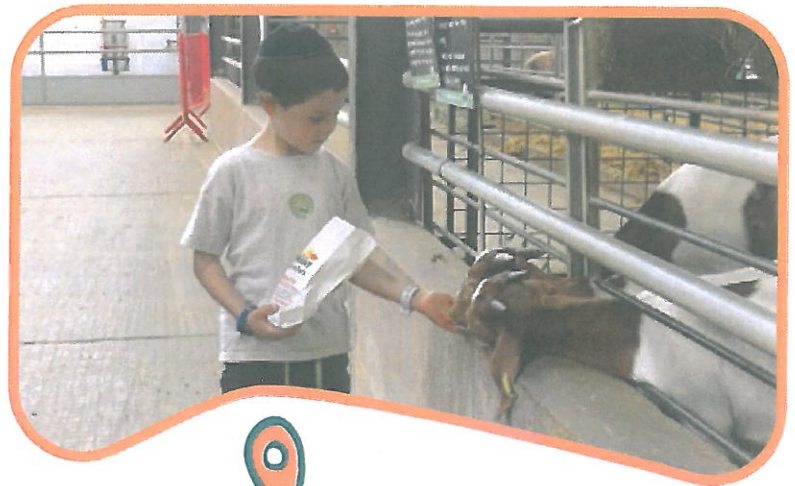
# WE DON'T JUST FILL GAPS WE BRIDGE CHASMS

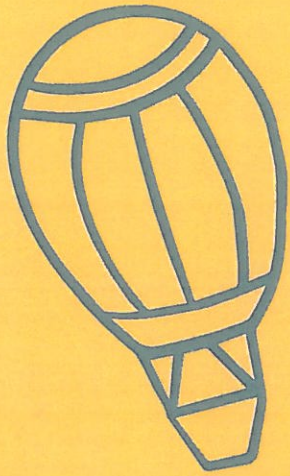
School holidays, Jewish festivals, half terms, summer and winter breaks together account for nearly 3,000 hours each year – more than a quarter of the calendar year.

Without appropriate provision, these periods can become overwhelming for families. Children may become dysregulated. Parents become exhausted. Siblings often feel the strain.



Zero Limits exists so families never reach breaking point.





## PROGRAMMES & ACTIVITIES



Zero Limits provides full-day programmes during school holidays, half terms and Jewish holidays across Gateshead.

Delivered by experienced SEND practitioners and supported by our dedicated volunteer team, each programme includes:

- Three nutritious meals and snacks
- Sensory activities
- Educational outings
- Social skills groups
- Games and crafts
- Life skills sessions
- Music and movement

Children enjoy structured, enriching days in a safe and joyful environment where they are free to be themselves.



# PROGRAMME HIGHLIGHTS 2025

## SCHOOL HOLIDAY CAMPS

We delivered action-packed day camps across all major school holidays and half terms. Daily outings included parks, adventure centres, soft play venues, zoos, trampolining facilities and sensory-friendly spaces.

Children built independence by preparing lunches and participating in life skills activities, before enjoying a warm supper together at the end of the day.

## JEWISH HOLIDAYS

Our doors remained open throughout Jewish festivals, combining meaningful celebration with SEND-appropriate adaptations. Festive meals and inclusive programming ensured children could participate in Rosh Hashanah, Yom Kippur, Succos, Purim and other holidays in a way that respected their needs.





# OUR YEAR IN NUMBERS 2024



**20+** SEND children supported

**14** holiday programmes delivered

**350+** hours of activity provision

Over **80** active volunteers

**9,500+** volunteer hours

**55** participants in our sponsored bike ride

Expanded community fundraising initiatives

**140+** immediate family members positively impacted





## OUR IMPACT

### THRIVING LIVES FOR SEND CHILDREN

#### THROUGH 2025 PROGRAMMING, CHILDREN:

- Maintained consistent routines year-round
- Improved emotional regulation
- Strengthened social confidence
- Developed independence through structured life skills
- Returned to school calmer and better regulated

Children come home happy, relaxed and fulfilled.

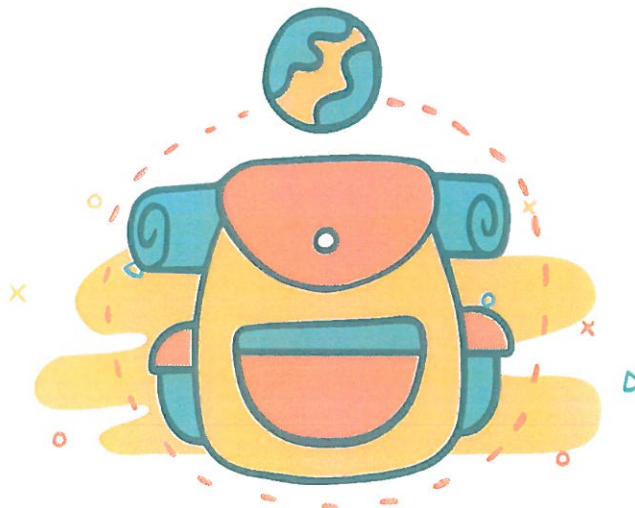


### BETTER QUALITY OF LIFE FOR FAMILIES

#### ZERO LIMITS CONTINUES TO TRANSFORM HOLIDAY PERIODS FOR FAMILIES BY:

- Reducing the pressure of arranging ad hoc care
- Providing meaningful respite
- Allowing parents quality time with siblings
- Reducing household stress and burnout
- Strengthening family stability

Families now approach holidays with relief – not fear.



# YOUNG PEOPLE EMPOWERED THROUGH VOLUNTEERING

**OUR VOLUNTEERS, PRIMARILY AGED 16-25, ARE CENTRAL TO OUR MISSION.**

In 2025 they:

- Gained confidence and leadership skills
- Received structured SEND training and mentoring
- Built strong peer networks
- Developed practical teaching and support skills
- Participated in successful fundraising challenges

Volunteering at Zero Limits continues to shape compassionate, capable young leaders within our community.



## COMMUNITY

Zero Limits continues to work closely with schools, community organisations and local partners across Gateshead. Referrals come from educational professionals, healthcare providers and families directly.


Our team of dedicated staff and trustees bring lived experience, professional expertise and unwavering commitment to strengthening SEND provision within our community.





## FUTURE PLANS 2025/2026

With increased demand and growing awareness of our work, our vision for the coming year includes:

- Expanding capacity to support additional children
  - Strengthening personalised care plans
  - Introducing sibling support initiatives
  - Enhancing volunteer training and safeguarding frameworks
  - Securing sustainable funding to ensure long-term stability
- 



# THANK YOU TO OUR FUNDERS

We're hugely grateful to our volunteers, friends and supporters. We cherish the partnerships we have built with supportive funders this year.

## TRUSTS & FOUNDATIONS

- Ⓞ Hadrian Trust
- Ⓞ National Lottery Community Fund
- Ⓞ The Respite Association
- Ⓞ The Percy Bilton Charity
- Ⓞ Community Chest Fund (UKSPF)
- Ⓞ Brighten the Day/HAF
- Ⓞ Lifeline 4 Kidz
- Ⓞ Cash 4 Kids
- Ⓞ The Wakeham Trust
- Ⓞ Delapage
- Ⓞ Happy Days Children's Charity
- Ⓞ Garfield Weston Foundation
- Ⓞ Postcode Neighbourhood Trust

## LOCAL AUTHORITY FUNDING:

- Ⓞ Community Chest Fund (UKSPF)
- Ⓞ Brighten the Day/HAF

## CORPORATE SPONSORS:

- Ⓞ AME Building Services
- Ⓞ Arrow Investments
- Ⓞ Coatsworth Eye Clinic
- Ⓞ Dansky's
- Ⓞ Ecclestone Investment Limited
- Ⓞ Gas Services NE
- Ⓞ Lehmann's
- Ⓞ Pick & Mix Paradise
- Ⓞ Regal Chocolatiers

*Your support has turned **can't** into **can**.*






COMPANY REGISTRATION NUMBER: 13500461  
CHARITY REGISTRATION NUMBER: 1203079

**Zero Limits WAP**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 July 2025**

**CHARTWELL ACCOUNTANTS & BUSINESS CONSULTANTS LLP**

Chartered Certified Accountants  
47 Bury New Road  
Prestwich  
Manchester  
M25 9JY



# Zero Limits WAP

## Company Limited by Guarantee

### Directors' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2025

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The directors, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2025.

#### Reference and administrative details

<b>Registered charity name</b>	Zero Limits WAP
<b>Charity registration number</b>	1203079
<b>Company registration number</b>	13500461
<b>Principal office and registered office</b>	93-95 Bewick Road Gateshead NE8 1RR

#### The directors

Mr B Hofmann	
Mr J Klajn	(Resigned 25 January 2025)
Mr S Lobenstein	
Mr A B Sugarman	
Mr AM Rabinowitz	(Resigned 14 January 2025)

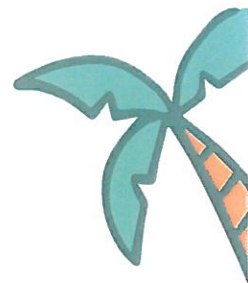
<b>Independent examiner</b>	M Guttentag FCCA of Chartwell Accountants and Business Consultants LLP 47 Bury New Road Prestwich Manchester M25 9JY
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#### Structure, governance and management

Zero Limits Wap was incorporated on the 8th of July 2021 as a company Limited by Guarantee with company number 13500461. It was registered as a charity with the Charities Commission after the year end on the 16th of May 2023 governed by its Memorandum and Articles. The charity registration number is 1203079.

#### Objectives and activities

The objects of the Charity are to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.



## Zero Limits WAP

### Company Limited by Guarantee

### Directors' Annual Report (Incorporating the Director's Report) *(continued)*

### Year ended 31 July 2025

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#### Achievements and performance

##### Programmes and Activities

Zero Limits provides full-day programmes during school holidays, half terms and Jewish holidays across Gateshead.

Delivered by experienced SEND practitioners and supported by our dedicated volunteer team, each programme includes:

- Nutritious meals and snacks
- Sensory activities
- Educational outings
- Social skills groups
- Games and crafts
- Life skills sessions
- Music and movement

Children enjoy structured, enriching days in a safe and joyful environment where they are free to be themselves.

##### Programme Highlights 2025

###### School Holiday Camps

We delivered action-packed day camps across all major school holidays. Daily outings included parks, adventure centres, soft play venues, zoos, trampolining facilities and sensory-friendly spaces. Children built independence by preparing lunches and participating in life skills activities, before enjoying a warm supper together at the end of the day.

###### Jewish Holidays

Our doors remained open throughout Jewish festivals, combining meaningful celebration with SEND-appropriate adaptations. Festive meals and inclusive programming ensured children could participate in Rosh Hashanah, Yom Kippur, Succos, and other holidays in a way that respected their needs.

##### Our Year in Numbers - 2025

- 14 holiday programmes delivered
- 350+ hours of activity provision
- Over 80 active volunteers
- 9,500+ volunteer hours
- 55 participants in our sponsored bike ride
- Expanded community fundraising initiatives
- 140+ immediate family members positively impacted



##### Our Impact

###### Thriving Lives for SEND Children

Through 2025 programming, children:





## Zero Limits WAP

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

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- Maintained consistent routines year-round
- Improved emotional regulation
- Strengthened social confidence
- Developed independence through structured life skills
- Returned to school calmer and better regulated

Children come home happy, relaxed and fulfilled.

### Young People Empowered Through Volunteering

Our volunteers, primarily aged 16-25, are central to our mission.

In 2025 they:

- Gained confidence and leadership skills
- Received structured SEND training and mentoring
- Built strong peer networks
- Developed practical teaching and support skills
- Participated in successful fundraising challenges

Volunteering at Zero Limits continues to shape compassionate, capable young leaders within our community.

### Community

Zero Limits continues to work closely with schools, community organisations and local partners across Gateshead. Referrals come from educational professionals, healthcare providers and families directly. Our team of dedicated staff and trustees bring lived experience, professional expertise and unwavering commitment to strengthening SEND provision within our community.

### Financial review

The charity received funds of £111,505 during the period by way of: donations; grants; and voluntary parental contributions. All funds received were used to further the objectives and there was a small surplus for the year of £11,834.

### Plans for future periods

With increased demand and growing awareness of our work, our vision for the coming year includes:

- Expanding capacity to support additional children
- Strengthening personalised care plans
- Introducing sibling support initiatives
- Enhancing volunteer training and safeguarding frameworks
- Securing sustainable funding to ensure long-term stability

# Zero Limits WAP

Company Limited by Guarantee

Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

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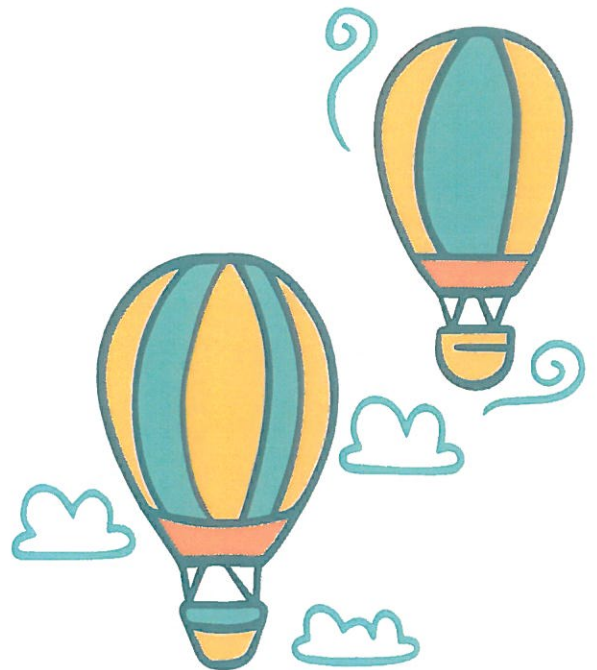
## Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The directors' annual report was approved on 13 March 2026 and signed on behalf of the board of trustees by:

S. Lobenstein

Mr S Lobenstein  
Director





# Zero Limits WAP

Company Limited by Guarantee

## Independent Examiner's Report to the Directors of Zero Limits WAP

Year ended 31 July 2025

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I report to the directors on my examination of the financial statements of Zero Limits WAP ('the charity') for the year ended 31 July 2025.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

M Guttentag FCCA of Chartwell Accountants and Business Consultants LLP Independent Examiner

47 Bury New Road  
Prestwich  
Manchester  
M25 9JY

13 March 2026



## Zero Limits WAP

Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 July 2025

		2025		2024
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Charitable activities	5	111,505	111,505	135,437
<b>Total income</b>		<u>111,505</u>	<u>111,505</u>	<u>135,437</u>
<b>Expenditure</b>				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	24,845	24,845	10,292
Expenditure on charitable activities	7,8	74,826	74,826	120,414
<b>Total expenditure</b>		<u>99,671</u>	<u>99,671</u>	<u>130,706</u>
<b>Net income and net movement in funds</b>		<u>11,834</u>	<u>11,834</u>	<u>4,731</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		5,829	5,829	1,098
<b>Total funds carried forward</b>		<u>17,663</u>	<u>17,663</u>	<u>5,829</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 8 to 14 form part of these financial statements.

# Zero Limits WAP

Company Limited by Guarantee

## Statement of Financial Position

31 July 2025

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	14	22,959	23,540
Cash at bank and in hand		<u>4,243</u>	<u>15,439</u>
		27,202	38,979
<b>Creditors: amounts falling due within one year</b>	15	<u>9,539</u>	33,150
<b>Net current assets</b>		<u>17,663</u>	<u>5,829</u>
<b>Total assets less current liabilities</b>		<u>17,663</u>	<u>5,829</u>
<b>Net assets</b>		<u>17,663</u>	<u>5,829</u>
<b>Funds of the charity</b>			
Unrestricted funds		<u>17,663</u>	<u>5,829</u>
<b>Total charity funds</b>	16	<u>17,663</u>	<u>5,829</u>

For the year ending 31 July 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 13 March 2026, and are signed on behalf of the board by:

*S. Lobenstein*

Mr S Lobenstein  
Director

The notes on pages 8 to 14 form part of these financial statements.

# Zero Limits WAP

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 July 2025

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 93-95 Bewick Road, Gateshead, NE8 1RR.

#### 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 Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

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

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

##### 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. 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 directors 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.



## Zero Limits WAP

### Company Limited by Guarantee

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

#### Year ended 31 July 2025

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### 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.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.



# Zero Limits WAP

## Company Limited by Guarantee

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

#### Year ended 31 July 2025

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

##### Financial instruments *(continued)*

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

The Company is limited by guarantee and does not have share capital. In the event of winding up, the members are liable to an amount not exceeding £10.

# Zero Limits WAP

## Company Limited by Guarantee

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

Year ended 31 July 2025

#### 5. Charitable activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Activities and Wellbeing	1,052	1,052	2,776	2,776
Daycamp	108,490	108,490	129,225	129,225
Outings and Trips	1,963	1,963	3,436	3,436
	<u>111,505</u>	<u>111,505</u>	<u>135,437</u>	<u>135,437</u>

#### 6. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Costs of raising donations and legacies - Donations	24,845	24,845	10,292	10,292

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

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Activities and well-being	37,906	37,906	49,531	49,531
Day camp	4,206	4,206	31,643	31,643
Outings and Trips	13,763	13,763	13,950	13,950
Support costs	18,951	18,951	25,290	25,290
	<u>74,826</u>	<u>74,826</u>	<u>120,414</u>	<u>120,414</u>

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

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Activities and well-being	37,906	16,257	54,163	70,314
Day camp	4,206	-	4,206	31,643
Outings and Trips	13,763	-	13,763	13,950
Governance costs	-	2,694	2,694	4,507
	<u>55,875</u>	<u>18,951</u>	<u>74,826</u>	<u>120,414</u>

# Zero Limits WAP

## Company Limited by Guarantee

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

Year ended 31 July 2025

#### 9. Analysis of support costs

	Activities and wellbeing £	Day Camp £	Outings and Trips £	Total 2025 £	Total 2024 £
Staff costs	110	1,983	110	2,203	3,328
Premises	226	4,081	227	4,534	6,748
General office	227	4,098	228	4,553	3,741
Finance costs	5	95	5	105	452
Other costs	243	4,376	243	4,862	6,513
	<u>811</u>	<u>14,633</u>	<u>813</u>	<u>16,257</u>	<u>20,782</u>

#### 10. Analysis of grants

	2025 £	2024 £
<b>Grants to institutions</b>		
Grants to institutions	–	12,000
Total grants	<u>–</u>	<u>12,000</u>

#### 11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>570</u>	<u>570</u>

#### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	<u>19,491</u>	<u>31,024</u>

The average head count of employees during the year was 3 (2024: 4).

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

#### 13. Trustee remuneration and expenses

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



## Zero Limits WAP

### Company Limited by Guarantee

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

Year ended 31 July 2025

#### 14. Debtors

	2025	2024
	£	£
Other debtors	<u>22,959</u>	<u>23,540</u>

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

	2025	2024
	£	£
Accruals and deferred income	1,140	1,150
Other creditors	<u>8,399</u>	<u>32,000</u>
	<u>9,539</u>	<u>33,150</u>

#### 16. Analysis of charitable funds

##### Unrestricted funds

	At 1 August 2024	Income	Expenditure	At 31 July 2025
	£	£	£	£
General funds	<u>5,829</u>	<u>111,505</u>	<u>(99,671)</u>	<u>17,663</u>

	At 1 August 2023	Income	Expenditure	At 31 July 2024
	£	£	£	£
General funds	<u>1,098</u>	<u>135,437</u>	<u>(130,706)</u>	<u>5,829</u>

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

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	27,202	27,202
Creditors less than 1 year	<u>(9,539)</u>	<u>(9,539)</u>
<b>Net assets</b>	<u>17,663</u>	<u>17,663</u>

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	38,979	38,979
Creditors less than 1 year	<u>(33,150)</u>	<u>(33,150)</u>
<b>Net assets</b>	<u>5,829</u>	<u>5,829</u>



## Zero Limits WAP

Company Limited by Guarantee

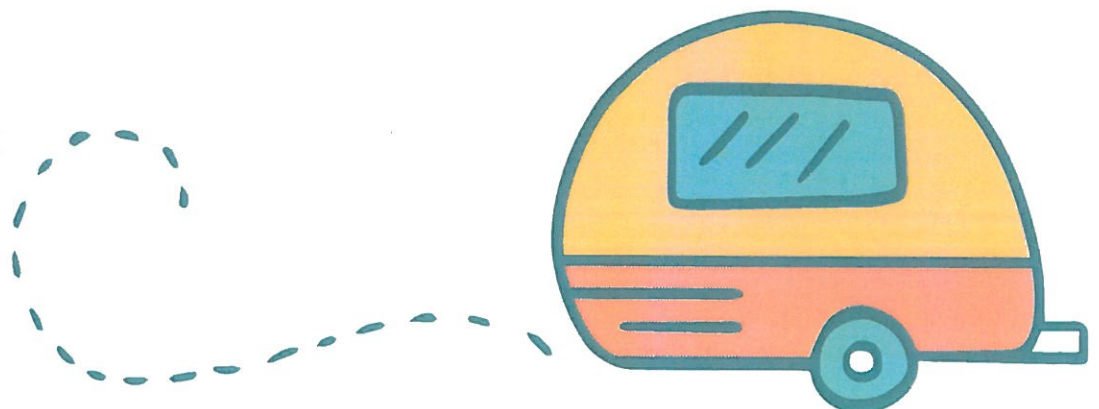
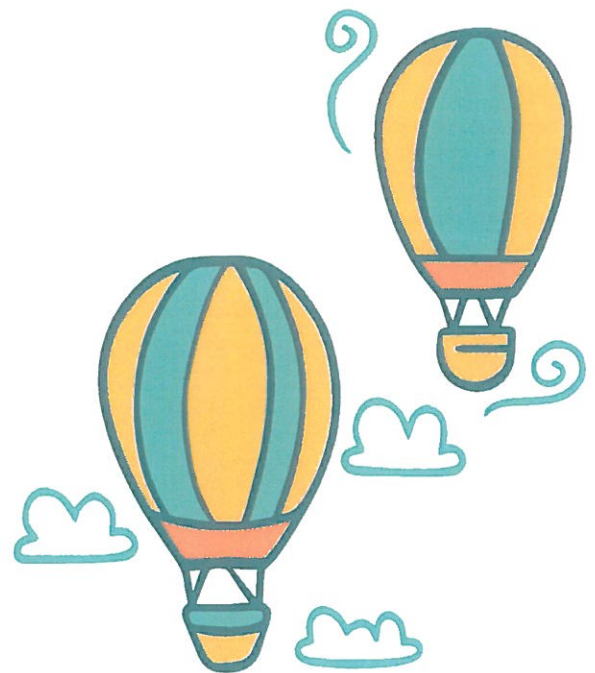
Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

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### 18. Related parties

No transactions with related parties were undertaken during the year.



**ZERO LIMITS WAP**

England & Wales - Charity number 1203079

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# Accounts

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**ZERO**  **LIMITS**  
where anything's possible

## **2023/4 IMPACT REPORT**

**AT ZERO LIMITS WE BELIEVE IN THE IMPOSSIBLE!**

*We turn the won't into will and can't into can.*

# WELCOME FROM OUR FOUNDER & CHAIR

On behalf of the children, families, volunteers, and community partners at Zero Limits, I want to express my heartfelt gratitude for your continued support. Thanks to you, children with additional needs and their families no longer just cope – they thrive.

In 2024, we saw extraordinary growth in our programs, reaching more families and empowering more children than ever before. None of this would have been possible without our dedicated volunteers, generous community partners, and the unwavering commitment of our supporters.

As we move into 2025, we are more determined than ever to meet the challenges of a cost of living crisis, all while ensuring we remain a safe haven for families who rely on our services. Together, we are committed to providing high-quality, tailored programs that truly make a difference.

At Zero Limits, we continue to believe in the impossible.  Nothing is achievable.

Thank you for being a part of this journey.

*Mr Avrohom Moshe Rabinowitz, Founder*

## OUR VISION

We believe in the impossible!  
We turn won't into will and can't into can.



## OUR MISSION

Our mission is to **provide full-day programmes and activities during school holidays and half term breaks for children 5-18 with special educational needs and disabilities.**

With Zero Limits, instead of dreading the holidays, **families and children can look forward to a calm and peaceful break**



*My son loves going to Zero Limits. He is very happy there; looks forward to every single day!*



# THE CHILDREN WE SUPPORT

## UNDERSTANDING SPECIAL EDUCATIONAL NEEDS & DISABILITIES (SEND)

Zero Limits works with children aged 5-18 with a range of special educational needs – from moderate to severe.

A child or young person who requires special health and education support due to a learning difficulty and/or disability is considered to have special educational needs and disabilities (SEND). A child or young person's difficulties may be caused by recognised conditions such as:

- ◆ Autism/ Autism Spectrum Disorder (ASD)
- ◆ Dyslexia and/or Dyspraxia
- ◆ Attention Deficit Hyperactivity Disorder (ADHD)
- ◆ Physical disability e.g. Cerebral Palsy
- ◆ Hearing and/or visual impairment
- ◆ Learning disability e.g. Down's syndrome
- ◆ Medical conditions e.g. epilepsy<sup>1</sup>

SEND can affect a child or young person's ability to learn in multiple ways. Some examples include challenges with socialising, reading and writing, ability to understand things, concentration levels and physical abilities.<sup>2</sup>



My son's additional needs mean that he struggles with impulsivity and anger. He doesn't even realise he is doing it. For example, he might shriek in someone's ear or take their things; other children misunderstand and think he is deliberately being aggressive. At home, situations can quickly escalate to what we call whirlpool level!



<sup>1</sup> <https://www.sendandyou.org.uk/about-us/send-info/>

<sup>2</sup> <https://www.gov.uk/children-with-special-educational-needs>



## WE DON'T JUST FILL GAPS, WE BRIDGE CHASMS.

Zero Limits bridges a crucial gap in care for SEND children from a low-income minority group, the local Jewish community in Gateshead, Tyne and Wear. This **4000-strong group** is in an area of high deprivation where many families simply cannot afford extra carers and need culturally sensitive provision. Research by community anchor body, JCCG, showed that **95% of community households** worried their income was insufficient for current or future needs.

While SEND children are supported during term time with school and after school activities, when the holidays arrive, **there are no programmes** to support them to maintain the consistency and routine they vitally need.

Jewish holidays, summer and winter breaks, half term... on average these holidays amount to around **3000 hours**. That's over **25% of one year**.

Holidays should be a time of joy and celebration, but without external support, they can quickly spiral into periods of extreme stress for parents. Children with SEND require a high level of day-to-day planning and emotional and physical support, which can be overwhelming for parents and families to provide by themselves at home. Arranging ad hoc outside care can be difficult and costly.

*Before Zero Limits, holidays were a nightmare. We would have to make patchy arrangements with a string of individual carers. There is nothing else for us. I don't know what we would do without Zero Limits.*

Parents and siblings struggle to get the rest they need during breaks and SEND children return to term-time dysregulated and frustrated. A lack of respite can lead to long-term consequences such as family dysfunction and mental health issues for parents.

## A MOTHER'S STORY

Zero Limits was born when Founder, Mr. Rabinowitz, received a heartbreaking phone call from a mother who had reached her limit. At the end of another nightmare school holiday trying to care for both her son with SEND and her wider family she was at the brink and facing an impossible decision.

Everyone was suffering. Her son was dysregulated, distressed and behaving dangerously. His siblings were struggling with the chaos this created. Emotionally and physically exhausted, his mother was facing increasing pressure from friends and wider family, who said her son should no longer live at home...an agonising choice she never thought she'd have to make.

Zero Limits was founded to save her and others from reaching this point.

**When everyone else steps out, leaving families isolated and desperate, Zero Limits steps in.**



# ACHIEVEMENTS AND PERFORMANCE

Zero Limits provides **full day programmes and activities during school holidays**, half term breaks and Jewish holidays for children with SEND.

Activities support SEND children to **develop and thrive** in a **safe environment**, to have fun, be themselves and feel unlimited.

We support residents of Gateshead, Tyne and Wear, **spanning the 3 wards** of Saltwell, Bridges, and Lobley Hill & Bensham



My son is quite sensory with food and they went out of their way to get what he likes.

# PROGRAMMES AND ACTIVITIES

Delivered by experienced SEND practitioners and trained volunteers, each programme provides a structured routine of holistic care including:

- ◆ Nutritious meals and snacks
- ◆ Sensory activities
- ◆ Educational outings
- ◆ Games
- ◆ Social skills groups
- ◆ Crafts
- ◆ Life skills sessions
- ◆ Music and song

## 100% OF PARENTS SAY:

- ◆ Their child is happy at Zero Limits
- ◆ The environment feels safe and secure
- ◆ Zero Limits meets their child's needs



Zero Limits is a positive environment which builds my son up. At home, he often needs to be told what he can't do – Zero Limits is his own space and boost his confidence.

# PROGRAMME HIGHLIGHTS 2023/2024

## EVERY CHILD UNIQUE

We restructured our programme to include two divisions. These cater for different types and levels of needs. This ensures that each child gets the resources, support and environment that they need to thrive.

## COMMUNITY

We have increased community engagement. More people have taken part in fundraising and volunteering than ever before. We are advocating for our SEND children to be heard in the community.



## VOLUNTEERING

We have expanded our volunteering programme and developed a new training provision. We now have more volunteers with higher skill levels.

## PARENT SUPPORT

We have increased our support to parents. We collaborate on programme design. We have also provided advice about other services and sources of support for their families.



My child's favourite activities were the petting zoo, choir and the outing!



# 'OUR YEAR IN NUMBERS'



Zero Limits is a game-changer. However positive their outlook when they entered the holidays, every family with a challenging child used to come out of it extremely worn, extremely pressured and extremely stressed. Zero Limits means that these families can now exit these periods refreshed and revitalised. The difference is colossal.

- Mr Avrohom Moshe Rabinowitz, Founder

- 🔥 **38** SEND children supported
- 🔥 **12** holiday programmes
- 🔥 **795** hours of activity provision
- 🔥 **155** volunteers engaged
- 🔥 **14,000** hours of volunteering
- 🔥 **103** people participated in the Zero Limits annual sponsored bike ride
- 🔥 **39** people took part in a sponsored rock climb
- 🔥 **180** immediate family members benefited



# THRIVING LIVES FOR SEND CHILDREN

Zero Limits programmes ensured that 38 SEND children:

- ◆ Kept learning and developing every day of the year.
- ◆ Maintained consistent routines, decreasing stress and dysfunction.
- ◆ Reduced dysregulation at school.

The programmes help my child to keep up his skills in the holidays.

He is so calm and settled when he comes home.

## WE ASKED PARENTS:

How does your child come home from Zero Limits?

HAPPY TIRED GALM CONTENT  
CONTENT HAPPY GALM HAPPY  
TIRED HAPPY GALM CONTENT  
GALM GALM HAPPY  
CONTENT HAPPY  
EXCITED

The greatest benefit of Zero Limits is the consistency and routine. This means the world to a SEND child; we'd be lost without it.



# BETTER QUALITY OF LIFE FOR FAMILIES

- ◆ Reduced pressure to organise holiday support.
- ◆ Much-needed respite.
- ◆ Increasing quality time for siblings.
- ◆ Alleviated financial hardship

## HOW PARENTS DESCRIBE ZERO LIMITS IN WORD:

BRILLIANT  
LIFESAVER  
LIFESAVER AMAZING  
LIFESAVER  
LIFESAVER FUN  
LIFESAVER LIFESAVER  
VERY HELPFUL

My child comes home in a good mood; which lasts a while. This benefits the whole family.

My child realises that her behaviour bothers her siblings sometimes, but she can't control it and then feels guilty. When they have time apart, they all feel better about themselves.



# YOUNG PEOPLE EMPOWERED VIA VOLUNTEERING

Local volunteers aged 16-25 from disadvantaged backgrounds:

- 🔥 Gained confidence and grew a peer support network.
- 🔥 Learned teaching, mentoring and education skills.
- 🔥 Developed leadership skills.
- 🔥 Took part in an annual sponsored bike ride.

- 🔥 **75%** of volunteers made new friends
- 🔥 **91%** said they had a rewarding experience
- 🔥 **96%** would recommend volunteering to others
- 🔥 **100%** felt well supported in their role

The community has stood behind Zero Limits to demonstrate the power of each person playing their part.

- 🔥 **103** crowdfunding teams
- 🔥 **£75,300** raised
- 🔥 **2049** individual donations



# COMMUNITY

Zero Limits was born out of the concern and care of a committed community member and continues to grow because of the generosity and engagement of its volunteers, partners and wider community. To connect with SEND children, Zero Limits receives referrals from schools, synagogues and healthcare professionals in the community, as well as directly from families.

Community partners include:

- Local mainstream schools (Keser Girls School, Keser Torah Boys School, The Gateshead Cheder, Gateshead Jewish Nursery)
- Haskel (local SEND school)
- SPLASH (after school programmes for SEND children)
- Gateshead Local Authority
- Community Anchor Body: The Jewish Community Council of Gateshead
- Connected Voice

# VOLUNTEERS

Volunteers are integral to delivering Zero Limit's mission. Working as counsellors, activity leaders, drivers, cooks and across a range of other roles, they truly make the impossible possible. Our team of 130 volunteers are mostly 16-25 year olds from the local community, often from disadvantaged backgrounds.



The volunteers are so positive. They come back and say how gorgeous our child has been - they bring out the best in every child.



My son has connected with the volunteers very nicely - making friends is hard for him with his autism. Some of the volunteers have been particularly outstanding and he can feel that.



# OUR TEAM

The Zero Limits leadership team has extensive experience working with children with SEND.

Our trustees contribute a wealth of personal experiences, professional expertise and a strong dedication to community work:

- 🔥 **Mr Rabinowitz**, Founder, is Lead Governor at the QE Hospital Gateshead Health NHS Foundation Trust. He is a board member and Patient Advocate in The DASH Group.
- 🔥 **Mr Sugarman MBE**, Trustee, is the founder of Haskel - a SEND school he created when his son was diagnosed with global developmental delay.
- 🔥 **Mr Lobenstein**, Trustee, is a teacher in a local school and has a child with additional needs.
- 🔥 **Mr Jonathan Klajn**, Trustee, is a dedicated champion of the community's needs via his role as Projects Director at The Jewish Community Council Gateshead.



# THANK YOU

We're hugely grateful to our volunteers, friends and supporters. We cherish the partnerships we have built with supportive funders this year.

## TRUSTS & FOUNDATIONS

- 🔥 Hadrian Trust
- 🔥 National Lottery Community Fund
- 🔥 The Respite Association
- 🔥 David Solomon Charitable Trust
- 🔥 LCF
- 🔥 Belacqua Trust
- 🔥 The Percy Bilton Charity
- 🔥 Community Chest Fund (UKSPF)
- 🔥 Brighten the Day/HAF
- 🔥 Lifeline 4 Kidz
- 🔥 Cash 4 Kids
- 🔥 The Wakeham Trust

## LOCAL AUTHORITY FUNDING:

- 🔥 Community Chest Fund (UKSPF)
- 🔥 Brighten the Day/HAF

## CORPORATE SPONSORS:

- 🔥 ACE Windows NE Ltd
- 🔥 AME Building Services
- 🔥 Arrow Investments
- 🔥 Coatsworth Eye Clinic
- 🔥 Dansky's
- 🔥 Eccleston Investment Limited
- 🔥 Gas Services NE
- 🔥 Lehmann's
- 🔥 Pick & Mix Paradise
- 🔥 Regal Chocolatiers



*Your support has turned can't into can.*



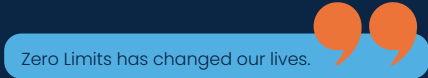
# FUTURE PLANS

Zero Limits has quickly established itself as a prominent and impactful community led organisation. Accordingly, our vision for expansion is ambitious and informed by the needs of the families and communities we serve. With increased funding and continued community support, we envision:

- ◆ Higher quality of care and personalised plans for each child.
- ◆ Expansion of services to include more support for mainstream children.
- ◆ Expansion of our volunteer cohort and delivery of enhanced training.
- ◆ Engaging more community members in our activities and volunteering.
- ◆ Supporting families to access further services that they struggle to access due to cultural barriers.



The whole family is calmer...my child has support to fulfil his potential...



Zero Limits has changed our lives.



# Zero Limits WAP

## Company Limited by Guarantee

### Unaudited Financial Statements

#### 31 July 2024

#### **CHARTWELL ACCOUNTANTS & BUSINESS CONSULTANTS LLP**

Chartered Certified Accountants  
47 Bury New Road  
Prestwich  
Manchester  
M25 9JY

## Zero Limits WAP

### Company Limited by Guarantee

### Directors' Annual Report (Incorporating the Director's Report)

#### Year ended 31 July 2024

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The directors, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2024.

#### Reference and administrative details

Registered charity name	Zero Limits WAP
Charity registration number	1203079
Company registration number	13500461
Principal office and registered office	93-95 Bewick Road Gateshead NE8 1RR

#### The directors

Mr B Hofmann	
Mr J Klajn	(Resigned 25 January 2025)
Mr S Lobenstein	
Mr A B Sugarman	
Mr AM Rabinowitz	(Resigned 14 January 2025)

Independent examiner	M Guttentag FCCA of Chartwell Accountants and Business Consultants LLP 47 Bury New Road Prestwich Manchester M25 9JY
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#### Structure, governance and management

Zero Limits Wap was incorporated on the 8th of July 2021 as a company Limited by Guarantee with company number 13500461. It was registered as a charity with the Charities Commission after the year end on the 16th of May 2023 governed by its Memorandum and Articles. The charity registration number is 1203079.

#### Objectives and activities

The objects of the Charity are to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

# Zero Limits WAP

## Company Limited by Guarantee

### Directors' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2024

---

#### Achievements and performance

During the past year, we provided a range of holiday programmes and activities during school holidays and half term breaks for children 5-18 with special educational needs and disabilities. These activities supported SEND children to develop and thrive in a safe environment, to have fun, be themselves and feel unlimited. The activities also provided respite for the parents and siblings.

We engaged local young people to volunteer as activity leaders, photographers and even fundraisers by taking part in a sponsored bike ride.

Next year we plan to expand our provision to ensure that SEND children are cared for every day of the year. We plan to introduce a residential programme once a year and engage higher numbers of volunteers.

#### Financial review

The company received funds of £139,653 during the period by way of: donations; grants; and voluntary parental contributions. All funds received were used to further the objectives and there was a small surplus of £655.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The directors' annual report was approved on 24 April 2025 and signed on behalf of the board of trustees by:

Mr S Lobenstein  
Director

# Zero Limits WAP

## Company Limited by Guarantee

### Independent Examiner's Report to the Directors of Zero Limits WAP

31 July 2024

---

I report to the directors on my examination of the financial statements of Zero Limits WAP ('the charity') for the year ended 31 July 2024.

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

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

accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or the financial statements do not accord with those records; or the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

M Guttenntag FCCA of Chartwell Accountants and Business Consultants LLP Independent Examiner

47 Bury New Road  
Prestwich  
Manchester  
M25 9JY

24 April 2025

## Zero Limits WAP

Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

31 July 2024

	Note	2024		2023
		Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Charitable activities	5	135,437	135,437	139,653
<b>Total income</b>		<u>135,437</u>	<u>135,437</u>	<u>139,653</u>
<b>Expenditure</b>				
Expenditure on raising funds	6			13,090
Costs of raising donations and legacies	7,8	10,292	10,292	125,908
Expenditure on charitable activities		120,414	120,414	125,908
<b>Total Expenditure</b>		<u>130,706</u>	<u>130,706</u>	<u>138,998</u>
<b>Net income and net movement in funds</b>		<u>4,731</u>	<u>4,731</u>	<u>655</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		1098	1098	433
<b>Total funds brought forward</b>		5829	5829	1098

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 6 to 12 form part of these financial statements.

## Zero Limits WAP

Company Limited by Guarantee

### Notes to the Financial Statements

31 July 2024

	Note	2023 £	2023 £
<b>Current assets</b>			
Debtors	14	23,540	828
Cash at bank and in hand		15,539	1,125
		<u>38,979</u>	<u>1953</u>
		33,150	855
<b>Creditors: amounts falling due within one year</b>	15	<u>5,829</u>	<u>1,098</u>
<b>Net current assets</b>		<u>5,829</u>	<u>1,098</u>
<b>Total Assets less current liabilities</b>		<u>5,829</u>	<u>1,098</u>
<b>Net assets</b>		<u>5,829</u>	<u>1,098</u>
<b>Funds of the charity</b>			
Unrestricted funds		5,829	1,098
<b>Total charity funds</b>		<u>5,829</u>	<u>1,098</u>

For the year ending 31 July 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 24 April 2025, and are signed on behalf of the board by:

Mr S Lobenstein  
Director

The notes on pages 6 to 12 form part of these financial statements.

# Zero Limits WAP

## Company Limited by Guarantee

### Notes to the Financial Statements

#### Year ended 31 July 2024

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 93-95 Bewick Road, Gateshead, NE8 1RR.

#### 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 Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

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

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

##### 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. 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 directors 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.

# Zero Limits WAP

## Company Limited by Guarantee

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

#### Year ended 31 July 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.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

# Zero Limits WAP

## Company Limited by Guarantee

### Notes to the Financial Statements

#### Year ended 31 July 2024

#### 3. Accounting policies (continued)

##### Financial instruments (continued)

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

The Company is limited by guarantee and does not have share capital. In the event of winding up, the members are liable to an amount not exceeding £10.

# Zero Limits WAP

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

#### Year ended 31 July 2024

#### 5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activities and Wellbeing	2,776	-	2,776
Daycamp	129,225	-	129,225
Outings and Trips	3,436	-	3,436
	<u>135,437</u>	<u>-</u>	<u>135,437</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activities and Wellbeing	6,989	-	6,989
Daycamp	85,865	21,813	107,678
Outings and Trips	24,986	-	24,986
	<u>117,840</u>	<u>21,813</u>	<u>139,653</u>

#### 6. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies				
- Donations	<u>10,292</u>	<u>10,292</u>	<u>13,090</u>	<u>13,090</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activities and well-being	49,531	-	49,531
Day camp	31,643	-	31,643
Outings and Trips	13,950	-	13,950
Support costs	25,290	-	25,290
	<u>120,414</u>	<u>-</u>	<u>120,414</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Activities and well-being	4,090	-	4,090
Day camp	77,816	21,813	99,629
Outings and Trips	6,483	-	6,483
Support costs	15,706	-	15,706
	<u>104,095</u>	<u>21,813</u>	<u>125,908</u>

## Zero Limits WAP

### Company Limited by Guarantee

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

##### Year ended 31 July 2024

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

	Activities undertaken directly	Grant funding of activities	Support costs	Total funds 2024	Total fund costs
	£	£	£	£	£
Activities and well-being	37,531	12,000	20,783	70,314	17,300
Day camp	31,643	-	-	31,643	99,629
Outings and Trips	13,950	-	-	13,950	6,483
Governance costs	-	-	4,507	4,507	2,496
	<u>83,124</u>	<u>12,000</u>	<u>25,290</u>	<u>120,414</u>	<u>125,908</u>

#### 9. Analysis of support costs

	Analysis of support costs - Activities and Well-being	Analysis of support costs - Day camp	Analysis of support costs - Outings and trips	Total 2024	Total 2023
	£	£	£	£	£
Staff costs	167	2,995	166	3,328	3,843
Premises	338	6,073	337	6,748	4,778
General office	187	3,367	187	3,741	1,124
Finance costs	22	407	23	452	-
Other costs	325	5,862	326	6,513	3,465
	<u>1,039</u>	<u>18,704</u>	<u>1,039</u>	<u>20,782</u>	<u>13,210</u>

#### 10. Analysis of grants

##### Grants made to institutions

Rabbi Z Michael Memorial Fund	£ 12,000
Total grants to institutions in reporting period	<u>12,000</u>

	2024	2023
	£	£
Grants to institutions		
<b>Grants to institutions</b>	<u>12,000</u>	-
Total grants	<u>12,000</u>	-

## Zero Limits WAP

### Company Limited by Guarantee

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

##### Year ended 31 July 2024

#### 11. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>570</u>	-

#### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	<u>31,024</u>	<u>21,092</u>

The average head count of employees during the year was 4 (2023: 4).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 13. Trustee remuneration and expenses

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

#### 14. Debtors

	2024	2023
	£	£
Other debtors	<u>23,540</u>	<u>828</u>

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

	2024	2023
	£	£
Accruals and deferred income	1,150	855
Other creditors	<u>32,000</u>	-
	<u>33,150</u>	<u>855</u>

# Zero Limits WAP

## Company Limited by Guarantee

### Notes to the Financial Statements (continued)

#### Year ended 31 July 2024

##### 16. Analysis of charitable funds

###### Unrestricted funds

	At 1 August 2023 £	Income £	Expenditure £	At 31 July 2024 £
General funds	<u>1,098</u>	<u>135,437</u>	<u>(130,706)</u>	<u>5,829</u>

	At 1 August 2022 £	Income £	Expenditure £	At 31 July 2023 £
General funds	<u>443</u>	<u>117,480</u>	<u>(117,185)</u>	<u>1,098</u>

##### 17. Analysis off net assets between funds

	Unrestricted funds £	Total funds 2024 £
Current assets	38,979	38,979
Creditors less than 1 year	<u>(33,150)</u>	<u>(33,150)</u>
<b>Net assets</b>	<u>5,829</u>	<u>5,829</u>

##### 18.

	Unrestricted funds £	Total funds 2023 £
Current assets	1,953	1,953
Creditors less than 1 year	<u>(855)</u>	<u>(855)</u>
<b>Net assets</b>	<u>1,098</u>	<u>1,098</u>

###### Related parties

At the year end, an amount of £21,400 was owed to the Charity by a company controlled by Mr AM Rabinowitz who was a Trustee at the time.

