

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
BE HEARD AS ONE**

T. PA Accountancy Services Limited
Hale House
Unit 5
296a Green Lanes
Palmers Green
London
N13 5TW

BE HEARD AS ONE

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FOR THE YEAR ENDED 31 AUGUST 2025**

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the CIO is, for the public benefit, to advance in life and relieve the needs of children and young people (including their families) by providing practical support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1204478

Principal address

330-340 Uphall Road
Ilford
Essex
IG1 2JJ

Trustees

D Pettigrew
S Curran
J Smith
Ms R B Watson

Independent Examiner

T. PA Accountancy Services Limited
Hale House
Unit 5
296a Green Lanes
Palmers Green
London
N13 5TW

Approved by order of the board of trustees on 17 October 2025 and signed on its behalf by:

D Pettigrew - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BE HEARD AS ONE**

Independent examiner's report to the trustees of Be Heard As One

I report to the charity trustees on my examination of the accounts of Be Heard As One (the Trust) for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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 Trust 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 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 accounts to be reached.

Mr Elias Pastou

T. PA Accountancy Services Limited
Hale House
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Palmers Green
London
N13 5TW

17 October 2025

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

		Year Ended 31.8.25 Unrestricted fund £	Period 24.5.24 to 31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		<u>249,007</u>	<u>97,019</u>
EXPENDITURE ON			
Raising funds	2	<u>240,516</u>	<u>4,696</u>
Other		<u>7,169</u>	<u>45,414</u>
Total		<u>247,685</u>	<u>50,110</u>
NET INCOME		<u>1,322</u>	<u>46,909</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>46,909</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>48,231</u></u>	<u><u>46,909</u></u>

The notes form part of these financial statements

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BALANCE SHEET
31 AUGUST 2025

		2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	29,644	5,827
CURRENT ASSETS			
Cash at bank		18,587	41,082
NET CURRENT ASSETS		<u>18,587</u>	<u>41,082</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>48,231</u>	<u>46,909</u>
NET ASSETS		<u>48,231</u>	<u>46,909</u>
FUNDS	6		
Unrestricted funds		48,231	46,909
TOTAL FUNDS		<u>48,231</u>	<u>46,909</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 October 2025 and were signed on its behalf by:

D Pettigrew - Trustee

S Curran - Trustee

J Smith - Trustee

R B Watson - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

2. RAISING FUNDS

Raising donations and legacies

	Year Ended	Period
	31.8.25	24.5.24
	£	to
		31.8.24
		£
Insurance	3,702	-
Motor & travelling	10,644	1,405
Support costs	205,557	-
	<u>219,903</u>	<u>1,405</u>

Investment management costs

	Year Ended	Period
	31.8.25	24.5.24
	£	to
		31.8.24
		£
Administrative expenses	2,332	-
	<u>2,332</u>	<u>-</u>
Aggregate amounts	<u>240,516</u>	<u>4,696</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the period ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the period ended 31 August 2024.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	97,019
	<u>97,019</u>
EXPENDITURE ON	
Raising funds	4,696
	<u>4,696</u>
Other	45,414
	<u>45,414</u>
Total	<u>50,110</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
NET INCOME	46,909
TOTAL FUNDS CARRIED FORWARD	<u>46,909</u>

5. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
At 1 September 2024	-	5,827	5,827
Additions	<u>22,471</u>	<u>1,346</u>	<u>23,817</u>
At 31 August 2025	<u>22,471</u>	<u>7,173</u>	<u>29,644</u>
NET BOOK VALUE			
At 31 August 2025	<u>22,471</u>	<u>7,173</u>	<u>29,644</u>
At 31 August 2024	<u>-</u>	<u>5,827</u>	<u>5,827</u>

6. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	<u>46,909</u>	<u>1,322</u>	<u>48,231</u>
TOTAL FUNDS	<u>46,909</u>	<u>1,322</u>	<u>48,231</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>249,007</u>	<u>(247,685)</u>	<u>1,322</u>
TOTAL FUNDS	<u>249,007</u>	<u>(247,685)</u>	<u>1,322</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 31.8.24 £
Unrestricted funds		
General fund	46,909	46,909
TOTAL FUNDS	<u>46,909</u>	<u>46,909</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	97,019	(50,110)	46,909
TOTAL FUNDS	<u>97,019</u>	<u>(50,110)</u>	<u>46,909</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Year Ended 31.8.25 £	Period 24.5.24 to 31.8.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(6,000)	(2)
Donations	255,007	97,021
	<u>249,007</u>	<u>97,019</u>
Total incoming resources	249,007	97,019
EXPENDITURE		
Raising donations and legacies		
Insurance	3,702	-
Motor & travelling	10,644	1,405
	<u>14,346</u>	<u>1,405</u>
Other trading activities		
Purchases	18,281	3,291
Investment management costs		
Administrative expenses	2,332	-
Other		
Rent	12,000	7,510
Laundry & cleaning	213	25
Repairs & renewals	956	126
	<u>13,169</u>	<u>7,661</u>
Support costs		
Management		
Postage and stationery	426	182
Advertising	940	805
Sundries	93	50
	<u>1,459</u>	<u>1,037</u>
Information technology		
Telephone	262	370
Website expenses	1,007	600
	<u>1,269</u>	<u>970</u>

This page does not form part of the statutory financial statements

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Year Ended 31.8.25 £	Period 24.5.24 to 31.8.24 £
Information technology		
Human resources		
Wages	81,458	25,757
Professional fees	2,909	8,715
	<u>84,367</u>	<u>34,472</u>
Other		
Outing expenses	16,972	964
Counsellor & Support staff	10,593	110
	<u>27,565</u>	<u>1,074</u>
Other 2		
Mentoring & Management	84,897	-
Governance costs		
Licence fee	-	200
Total resources expended	<u>247,685</u>	<u>50,110</u>
Net income	<u>1,322</u>	<u>46,909</u>

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