

# BRIGHTFUTURES UN-LTD

England & Wales · Charity number 1205556

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05459940](#)

**Registered** 2023-11-02

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

## Contact

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**Address** 92 Nelson Street  
Nelson Street  
Burton-On-Trent  
92 Nelson Street  
Nelson Street  
DE15 0DE

**Phone** 07754561031

**Email** [brightfuturesunltd@gmail.com](mailto:brightfuturesunltd@gmail.com)

**Website** [brightfuturesunltd.org](http://brightfuturesunltd.org)

## Activities

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**Objects:** (1) TO ADVANCE IN LIFE AND HELP YOUNG PEOPLE IN THE UK, MAINLY THOUGH NOT EXCLUSIVELY IN STAFFORDSHIRE AND THE SURROUNDING AREA, THROUGH:(A) THE PROVISION OF RECREATIONAL AND LEISURE TIME ACTIVITIES PROVIDED IN THE INTEREST OF SOCIAL WELFARE, DESIGNED TO IMPROVE THEIR CONDITIONS OF LIFE;(B) PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES, AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.(2) TO PROVIDE OR ASSIST IN THE PROVISION OF THE 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:** We deliver a range of workshops and projects putting our participants and community at the centre of all we do. We work with children and older people in a supportive way to enhance emotional well-being, creating a safe place where everyone can be themselves; encouraging them to nurture a sense of self-worth and self-belief.

## Classification

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- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability, Arts/culture/heritage/science
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

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- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£41,304	£42,597	-	-

## Trustees

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Name	Role	Appointed
Elizabeth Miriam COLTMAN		2014-02-07
Emma Marie Froude		2023-11-27
JOHN DEELEY		2023-05-18
Phillip Coltman		2014-02-07
james allen		2014-01-28

**BRIGHTFUTURES UN-LTD**

England & Wales - Charity number 1205556

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# Accounts

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# BRIGHTFUTURES UN-LTD

(A private company limited by guarantee without share capital)



## **Report and Financial Statements For the Year Ended 31 March 2025**

**Charity Number 1205556**

**Company Number 05459940**



**Brightfutures Un-ltd**  
**(A private company limited by guarantee without share capital)**  
**92 NELSON STREET**  
**NELSON STREET**  
**BURTON-ON-TRENT**  
**92 NELSON STREET**  
**NELSON STREET**  
**DE15 ODE**

**Financial Statements**  
**For the Year Ended 31 March 2025**

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**Report of the Management Committee**

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**Brightfutures Un-Ltd**

**Report of the Management Committee for the year ended 31 March 2025**

**The Management Committee presents its directors' report and audited financial statements for the year ended 31 March 2025.**

## **Reference and Administrative Information**

**Charity Name: Brightfutures Un-Ltd**

**Charity registration number: 1205556**

**Company registration number: 05459940**

**Registered Office and operational address:**

**92 Nelson Street**

**Burton upon Trent**

**DE15 9AB**

**Trustees:**

**Mr James Allen**

**Mr John Deeley**

**Mrs Elizabeth Coltman**

**Mr Philip Coltman**

**Mrs Emma Froode**

**Secretary:**

**Mrs Rachel Ortiz**

**Independent Examiner- Richard Farmer**

**Bankers - NatWest Bank**



## **Our Aims and objectives**

### **Purposes and Aims.**

Our charity's purposes, as set out in the objects contained in the company's Articles of association, are to:

(1) To advance in life and help young people in the UK, mainly though not exclusively in Staffordshire and the surrounding area, through:

(a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;

(b) Providing support and activities which develop their skills, capacities, and capabilities to enable them to participate in society as mature and responsible individuals.

(2) To provide or assist in the provision of the 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.

### **Ensuring our work delivers our aims.**

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

### **The focus of our work.**

Our main objectives for the year continued to be the delivery of workshops and projects to help us meet our purposes and aims. The methods we used to meet these objectives included:

- Providing a range of projects which are reflective of relevant quality standards and address needs within our local area and beyond.
- Focussing upon providing high quality creative projects, activities and support. which develop participants skills, capacities, and capabilities to enable them to participate in society as mature and responsible individuals.
- Working towards reaching a wider network of partners to increase our participation numbers and meet the needs of more individuals.
- Working in partnership with other agencies to secure the widest reach of activities that best match the needs of our participants.

### **How our activities deliver public benefit.**

Our main activities and who we try to help are described below. All our charitable work focuses



on our main objective of using leisure time activities (such as music) to engage, inspire, help and encourage participants and are undertaken to further our charitable purposes for the public benefit.

### **Who used and benefited from our services?**

Our objects and funding allows us to provide services to individuals and organisations within Staffordshire, predominantly, but also in other areas of the UK.

Our two main areas of focus this year have been delivering within primary schools to both small groups of young people and larger whole school projects and also our work with groups of older people (particularly those living with debilitating illness) where we use music to help with their life conditions. Our work often goes beyond those directly involved as the wider impact is also felt by relatives, carers and friends within the community.

#### Work with young people:

Levels of childhood mental illness have been increasing, with significant rises seen in recent years for conditions like anxiety, depression, and eating disorders, though recent data suggests rates may have stabilised at a high level after sharp increases between 2017-2020, with factors like social media, economic pressures, and broader societal changes contributing to this ongoing crisis as well as the pandemic in 2020. In England, the proportion of children with probable mental health conditions rose from 1 in 9 (2017) to 1 in 5 (2023).

Through our small group work within primary schools, which this year was provided thanks to funding from The Noel Sweeney Foundation, we aimed to address low level mental health issues (self-esteem, confidence etc) helping the children at school and also in their wider lives. The children who attended the groups were signposted by schools for a variety of reasons including struggling with anxiety, special educational needs, low self esteem, family loss and being new to school and struggling to make friends. Our aim with each session was to help the participating children reflect on their uniqueness and value as an individual. We led activities to help them celebrate their skills and qualities and gave space for peer encouragement where other members of the group expressed their appreciation for each member. We always aim to provide a safe space and a nurturing environment where children feel comfortable to open up. There were lots of opportunities through games, group work and discussion to model and practise social skills and build relationships in our time together.

This year we were able to work within 9 different primary schools around the Burton upon Trent area delivering and helping over 100 signposted young people. We delivered a range of workshops to these young people including music, arts and craft and sport sessions all with the aim of addressing their needs.



The other arm of our work with younger people is working with larger groups and looking more specifically at life issues and helping them within their lives become more mature and responsible individuals. We use music and specially written songs within these projects to help explore good societal values and social issues that affect us. For instance, we have a one day project that explores the impact of the online world and social media and how we should responsibly use these. Other examples of values we address are being kind, helping our community, loving and caring for each other and being honest. This work is generally paid for from funds from the schools themselves although in some cases funding was obtained for individual projects from small local funds.

Over the course of these 12 months we have worked in 15 different schools around the country impacting over 3000 young people. These projects also impact their wider school communities through performances and recordings meaning we have reached many more members of these communities. .

#### **Some comments from participating schools:**

***The songs were catchy but meaningful and a few of our older children were able to relate their own life experiences to some of the lyrics and songs.***

***Amazing! The songs were as fab as always and the KS2 one a real tear-jerker. To see one of my year 6 girls who has complex SEN stand up, sing and dance at the evening show was just incredible - she has always refused even to come beyond the back of the hall. Thank you so much for such a memorable opportunity for every child here.***

***From start to finish, the whole experience was incredible. The children in my class were so excited to learn, practice, and perform each song. It was wonderful to see them so engaged.***

#### Work with Older people:

Our work with older people centres on working with groups of older people in either care home settings or community settings helping us meet our objectives by offering recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life. Research provides strong evidence that engaging with music can lower the risk of developing dementia and offers significant social, emotional, and cognitive benefits for those already living with the condition. Older people within our community often have limited contact with others; many struggle with feelings of isolation and loneliness, particularly if individuals are experiencing health issues. Our sessions bring much needed joy, stimulation and fellowship.

This year has seen us continue to partner with Home Instead in Burton providing their clients and other members of the community with a monthly singing session. This is generally well attended with around 20-30 adults attending each month at a community venue. The workshops meet outcomes such as improving well-being for the older people, staff and family members, triggering



happy memories, increasing brain activity and reducing anxiety. The monthly sessions include singing familiar songs and teaching basic dance moves and include recordings of a 'performance' which is valuable in encouraging engagement within their wider community. We have started to incorporate simple games within the sessions related to the theme of the songs to stimulate brain activity and physical exertion further. We continue to provide this valued opportunity into the next financial year with the help of funding from The National Lottery Community Fund.

We are planning on starting a further regular session in an identified area with need for such an activity. This year we have spoken with various communities to research which areas need activities and what sort of activity is needed. We will launch a new regular project within the next 12 months with support from the funding obtained from The National Lottery Community Fund.

## **Financial Review**

Against a backdrop of challenges in securing funding it has continued to be difficult to plan and develop provision. Nevertheless the charity, with the support of both its workers and volunteers, has continued to hold a positive financial outcome for the period. Its success in obtaining funding this year from The National Lottery Community Fund will help us within the next financial year and also provide a springboard for applying for and hopefully securing further funds from other sources.

### Principal Funding Sources

Aside from the income generated through the project work that schools pay for, the principal funding sources for the charity are currently by way of grants from various sources. The charity continues to seek funding from a broader group of agencies in the coming months and years. We also intend on increasing individual donations and plan to have a donation page on the website at some point in the future.

### Investment Policy

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are very few funds for long term investment. Having considered the options available, the Management Committee has decided in future if balances income allowed, that it could invest small amounts in commercial common investment funds. A review of investment policies is therefore planned early in the new financial year.

### Reserves Policy

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed held by the charity should be between 3 and 6 months of the expenditure. The reserves are needed to meet the small working requirements of the charity and the Management Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.



## **Plans for Future Periods**

The charity plans to continue the activities outlined above in the forthcoming years subject to satisfactory funding arrangements. We are now writing songs in house alongside using songs from another organisation, PopUK, within our projects. We hope that this will become a revenue stream for the charity in future years to help us continue to provide our services and continue to meet our objectives. We hope to develop new programs for younger people and be flexible to changes to the needs of our service users/participants.

## **Structure, Governance and Management**

### Governing Document

The organisation is a charitable company limited by guarantee without share capital, incorporated on 23 May 2005 and registered as a charity on 2 November 2023. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

### Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the trustees must at each annual general meeting one-third of the directors or, if their number is not three or a multiple of three, the number nearest to one-third, must retire from office. If there is only one director he or she must retire. The directors to retire by rotation shall be those who have been longest in office since their last appointment. If any directors became or were appointed directors on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.

All trustees give their time voluntarily and received no benefits from the charity.

Mr J Allen and Mrs E Coltman retire by rotation and, being eligible, offer themselves for re-election.

Due to the nature of of the charity's work which focuses upon both younger and older people the trustees seek to ensure that the needs of these groups are appropriately reflected through the diversity of skills of the trustee body. The Committee will continue to reflect on their own skills and whether the committee would benefit from new members bringing new skills and ideas. In an effort to maintain a broad skill mix, members of the Management Committee are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals may be approached to offer themselves for election to the Management Committee.

### Trustee Induction and Training

Most existing trustees are already familiar with the practical work of the charity having been involved with it's work for some time. New trustees will be invited and encouraged to attend a short



training session (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These are jointly led by an existing trustee and the secretary.

- The obligations of trustees.
- The main documents which set out the operational framework for the charity including the Memorandum and Articles.
- Resourcing and the current financial position as set out in the latest published accounts.
- Future plans and objectives.

A Question & Answer pack has also been prepared drawing information from the various Charity Commission publications signposted through the Commission's guide "the Essential Trustee" as a follow up to these sessions. This will be distributed to all new trustees along with the Articles and the latest financial statements.

### Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. A risk register will be established and updated at least annually. Where appropriate, systems or procedures will be established to mitigate the risks the charity faces. Significant external risks to funding may lead to the need of a strategic plan which will allow for the diversification of funding and activities. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre.

### Organisational Structure

Brightfutures Un-Ltd has a Committee of 5 members currently who meet quarterly and are responsible for the strategic direction and policy of the charity. It requires a minimum of 3 directors with no maximum in place. At present the Committee's 5 members are from a variety of professional backgrounds relevant to the work of the charity. The Secretary also sits on the Committee but has no voting rights.

### Responsibilities of the Management Committee

Company law requires the Management Committee to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year.

In preparing those financial statements, the management committee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is not appropriate to assume that the company will continue on that basis.



The Committee is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. The Management Committee is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 3.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

#### Independent Examiner

Richard Farmer who was re-appointed as the charitable company's examiner during the year and has expressed their willingness to continue in that capacity.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity trustees/directors.

Signature: J Allen

Name(s) of signatory(ies)     James Allen

Date: 23/1/2026



**Section A**

**Independent Examiner's Report**

**Report to the trustees/directors/members of**

BrightFutures Un-Ltd

**On accounts for the year ended**

31<sup>st</sup> March 2025

**Charity no.:**

1205556

**Company no.:**

05459940

**Set out on pages**

3-26 of the financial statements and notes attached to this examiners report

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/03/2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

**Signed:**

**Date:**

21/01/2026

**Name:**

Richard Farmer

**Relevant professional qualification(s) or body (if any):**

Chartered Institute of Management Accountants

**Address:**

23 Faraday Avenue. Stretton, Burton Upon Trent, Staffs, DE13 0FX

BrightFutures Un-Ltd		Charity No	1205556	
		Company No	05459940	
<b>Annual accounts for the period</b>				
Period start date	<b>01/04/2024</b>	To	Period end date	31/03/2025

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	3,018			3,018	10,101
Charitable activities	S02	18,129	19,903		38,032	56,093
Other trading activities	S03				-	-
Investments	1010	254			254	79
Separate material item of income	S05				-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>21,401</b>	<b>19,903</b>	<b>-</b>	<b>41,304</b>	<b>66,273</b>
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	500					
Charitable activities	S08	-	-	-	-	-
Separate material expense item	S09	23,188	19,409	-	42,597	36,944
Other	S10					
<b>Total</b>	S11	<b>23,188</b>	<b>19,409</b>	<b>-</b>	<b>42,597</b>	<b>36,944</b>
<b>Net income/(expenditure) before tax for the reporting period</b>						
Tax payable	S12	-	494	-	-	29,329
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	S13	<b>-</b>	<b>494</b>	<b>-</b>	<b>-</b>	<b>29,329</b>
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	<b>-</b>	<b>494</b>	<b>-</b>	<b>-</b>	<b>29,329</b>
<b>Extraordinary items</b>	S16	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers between funds</b>	S17	<b>-</b>	<b>494</b>	<b>-</b>	<b>-</b>	<b>29,329</b>
<b>Other recognised gains/(losses):</b>	S18	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Gains and losses on revaluation of fixed assets for the charity's own use	S19	-	950	-	-	-
Other gains/(losses)	S20	-	-	-	-	-
<b>Net movement in funds</b>	S21	<b>-</b>	<b>1,444</b>	<b>-</b>	<b>-</b>	<b>29,329</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S22	17,959	15,304	-	33,263	3,934
<b>Total funds carried forward</b>	S23	<b>15,222</b>	<b>16,748</b>	<b>-</b>	<b>31,970</b>	<b>33,263</b>

**Section B Balance sheet**

		Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	1,010	-	-	1,010	3,995
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	14,712	16,748	-	31,460	29,768
<b>Total current assets</b>		B10	15,722	16,748	-	32,470	33,763
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	500	-	-	500	500
<b>Net current assets/(liabilities)</b>		B12	15,222	16,748	-	31,970	33,263
<b>Total assets less current liabilities</b>		B13	15,222	16,748	-	31,970	33,263
<b>Creditors: amounts falling due after one year</b>							
	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>							
		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	15,222	16,748	-	31,970	33,263
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	16,748	-	16,748	15,304
Unrestricted funds		B19	15,222	-	-	15,222	17,959
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
<b>Total funds</b>		B22	15,222	16,748	-	31,970	33,263

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name

## Note 1 Basis of preparation

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts 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 accounts have been prepared in accordance with:

- and 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 with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

**not applicable**

Disclosure of any uncertainties that make the going concern assumption doubtful;

**Not applicable**

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

**Not applicable**

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { 2 }.

Yes\*

No\*

\* -Tick as appropriate

**Please disclose:**

<b>(i) the nature of the change in accounting policy;</b>	
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	
<b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</b>	

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of any changes;</b>	
<b>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</b>	
<b>(iii) where practicable, the effect of the change in one or more future periods.</b>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of the prior period error;</b>	Expenditure that met the conditions for classification as restricted expense was misclassified as unrestricted expenditure.
<b>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</b>	The error has been corrected retrospectively by restating the brought forward restricted and unrestricted funds, reducing restricted funds brought forward by £2980 and increasing unrestricted funds brought forward. Additionally any notes declaring comparative prior year expenditures have been adjusted to reflect this.
<b>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</b>	



## Note 2

## Accounting policies

## 2.2 INCOME

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources;</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	£500		
	They are valued at cost.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 14.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
				✓
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.	Yes*	No*	N/a*
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		✓		
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
			✓	
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3

## Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
<b>Donations and legacies:</b>	Donations and gifts	3,018	-	-	3,018	10,101
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>3,018</b>	<b>-</b>	<b>-</b>	<b>3,018</b>	<b>10,101</b>	
<b>Charitable activities:</b>	Alternative education and activity classes for youth and seniors	-	-	-	-	26,151
	Grants	18,129	19,903	-	38,032	29,942
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>18,129</b>	<b>19,903</b>	<b>-</b>	<b>38,032</b>	<b>56,093</b>	
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Income from investments:</b>	Interest income	254	-	-	254	79
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>254</b>	<b>-</b>	<b>-</b>	<b>254</b>	<b>79</b>	
<b>Separate material item of income</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL INCOME</b>	<b>21,401</b>	<b>19,903</b>	<b>-</b>	<b>41,304</b>	<b>66,273</b>	

**Other information:**

**All income in the prior year was unrestricted except for: (please provide description and amounts)**

The income from grants is classified as restricted £29,942

**Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.**

**Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.**

**Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)**

**This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).**

**Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).**

## Note 6

## Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Teacher/Instructor fees & resources	21,047	18,598	-	39,645	17,916	16,607	-	34,523
Support Costs	2,141	811	-	2,952	1,551	-	-	1,551
Merchandise	-	-	-	-	870	-	-	870
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>23,188</b>	<b>19,409</b>	<b>-</b>	<b>42,597</b>	<b>20,337</b>	<b>16,607</b>	<b>-</b>	<b>36,944</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>23,188</b>	<b>19,409</b>	<b>-</b>	<b>42,597</b>	<b>20,337</b>	<b>16,607</b>	<b>-</b>	<b>36,944</b>

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Alternative education and activity classes	39,645	-	2,952	42,597	35,393	-	1,551	36,944
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	39,645	-	2,952	42,597	35,393	-	1,551	36,944

**This year:** Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

**Last year:** Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

**Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

**This year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	500	-	-	500	Direct
Administration	-	2,452	-	-	2,452	Direct
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	2,952	-	-	2,952	

**Last year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	500	-	-	500	Direct
Administration	-	1,051	-	-	1,051	Direct
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	1,551	-	-	1,551	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

**BrightFutures Un-Ltd has one principal charitable activity and so all support costs are allocated directly to it**

**Note 10** Details of certain types of expenditure**Note 10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
500	500
-	-
-	-
-	-

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

	This year £	Last year £
Trade debtors	945.0	3,926.0
Prepayments and accrued income	65.0	69.0
Other debtors	-	-
<b>Total</b>	<b>1,010.0</b>	<b>3,995.0</b>

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**Note 20** Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors		-		-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	500	500	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

	This year	Last year

***Movement in deferred income account***

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

	This year £	Last year £
	-	-
	-	-
	-	-
	-	-

## Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
14,019	22,163
-	-
17,441	7,605
-	-
31,460	29,768

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds**

**27.1 Details of material funds held and movements during the CURRENT reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Noel Sweeney	R	Management & delivery of Education sessions	9,500	-	9,500	-	-	-
Home Instead National charity	R	help support care home classes/sessions	500	-	850	350	-	-
Sport England	R	Tennis and Rugby Sessions	5,304	-	5,904	600	-	-
NL Community Fund 2024-25	R	Singing in Care Homes		19,903	3,155	-	-	16,748
						-	-	-
						-	-	-
General Funds	UR	BrightFutures Un-Ltd Charitable Objects	17,959	21,401	23,188	950	-	15,222
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	N/a		-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>33,263</b>	<b>41,304</b>	<b>42,597</b>	<b>-</b>	<b>-</b>	<b>31,970</b>

Fund balances carried forward include assets and liabilities denominated in a foreign currency Yes\*  No\*

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

**Section C** **Notes to the accounts** (cont)

**Note 27** **Charity funds**

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Noel Sweeney	R	Management & delivery of Education sessions	-	10,000	- 500	-	-	9,500
Home Instead National charity	R	help support care home classes/sessions	-	500	-	-	-	500
Sport England	R	Tennis and Rugby Sessions	-	7,578	- 2,274	-	-	5,304
Bee Blessed	R	Singing & seated dancing sessions	-	960	- 960	-	-	-
The NL Community Fund	R	Management & delivery of Education sessions	-	9,920	- 9,920	-	-	-
Comic Relief - Groundwork	R	Small group singing projects in primary schools	1,969	984	- 2,953	-	-	-
General Funds	UR	BrightFutures Un-Ltd Charitable Objects	1,965	36,331	- 20,337	-	-	17,959
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	<b>N/a</b>		-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>3,934</b>	<b>66,273</b>	<b>- 36,944</b>	<b>-</b>	<b>-</b>	<b>33,263</b>

Fund balances carried forward include assets and liabilities denominated in a foreign currency Yes\*  No\*

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Expenditure on restricted income funds exceeded the value of the grant amount.	950
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		950

## Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		-

500

## 27.4 Designated funds

## This year

0

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

## Last year

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

## Note 28

## Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

## 28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE
------

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	500	-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

	-

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

--

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

*If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.*

*State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.*


## 28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

## 28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
James Allen	Trustee	Fees for classes	13,467	-	-	-
Rachel Ortiz	Voluntary Admin	Fees for classes	15,795	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

Payments were made for the delivery of classes on behalf of the charity. This includes payments to the voluntary administrator, whose address is listed as the charity's official address. All payments are invoiced and made at a standard hourly rate upon submission of an invoice.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
				£	£	£
James Allen	Trustee	Fees for classes	13,689	-	-	-
Rachel Ortiz	Voluntary Admin	Fees for classes	15,060	-	-	-
			-	-	-	-
			-	-	-	-

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

Payments were made for the delivery of classes on behalf of the charity. This includes payments to the voluntary administrator, whose address is listed as the charity's official address. All payments are invoiced and made at a standard hourly rate upon submission of an invoice.

*For any related party, please provide details of any guarantees given or received.*

--



**Section A**

**Independent Examiner's Report**

**Report to the trustees/directors/members of**

BrightFutures Un-Ltd

**On accounts for the year ended**

31<sup>st</sup> March 2025

**Charity no.:**

1205556

**Company no.:**

05459940

**Set out on pages**

3-26 of the financial statements and notes attached to this examiners report

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31/03/2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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 material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

**Signed:**

**Date:**

21/01/2026

**Name:**

Richard Farmer

**Relevant professional qualification(s) or body (if any):**

Chartered Institute of Management Accountants

**Address:**

23 Faraday Avenue. Stretton, Burton Upon Trent, Staffs, DE13 0FX

BrightFutures Un-Ltd		Charity No	1205556	
		Company No	05459940	
<b>Annual accounts for the period</b>				
Period start date	<b>01/04/2024</b>	To	Period end date	31/03/2025

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	3,018			3,018	10,101
Charitable activities	S02	18,129	19,903		38,032	56,093
Other trading activities	S03				-	-
Investments	1010	254			254	79
Separate material item of income	S05				-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	<b>21,401</b>	<b>19,903</b>	<b>-</b>	<b>41,304</b>	<b>66,273</b>
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	500					
Charitable activities	S08	-	-	-	-	-
Separate material expense item	S09	23,188	19,409	-	42,597	36,944
Other	S10					
	S11	-	-	-	-	-
<b>Total</b>	S12	<b>23,188</b>	<b>19,409</b>	<b>-</b>	<b>42,597</b>	<b>36,944</b>
<b>Net income/(expenditure) before tax for the reporting period</b>						
	S13	- 1,787	494	-	- 1,293	29,329
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>						
	S15	- 1,787	494	-	- 1,293	29,329
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure)</b>						
	S17	- 1,787	494	-	- 1,293	29,329
<b>Extraordinary items</b>						
	S18	-	-	-	-	-
<b>Transfers between funds</b>						
	S19	- 950	950	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>						
	S22	- 2,737	1,444	-	- 1,293	29,329
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	17,959	15,304	-	33,263	3,934
<b>Total funds carried forward</b>	S24	<b>15,222</b>	<b>16,748</b>	<b>-</b>	<b>31,970</b>	<b>33,263</b>

**Section B Balance sheet**

		Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
			£	£	£	£	£
			F01	F02	F03	F04	F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	-	-	-	-	-
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	-	-	-	-	-
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	1,010	-	-	1,010	3,995
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	14,712	16,748	-	31,460	29,768
<b>Total current assets</b>		B10	15,722	16,748	-	32,470	33,763
<b>Creditors: amounts falling due within one year</b>							
	(Note 20)	B11	500	-	-	500	500
<b>Net current assets/(liabilities)</b>		B12	15,222	16,748	-	31,970	33,263
<b>Total assets less current liabilities</b>		B13	15,222	16,748	-	31,970	33,263
<b>Creditors: amounts falling due after one year</b>							
	(Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>							
		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	15,222	16,748	-	31,970	33,263
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	16,748	-	16,748	15,304
Unrestricted funds		B19	15,222	-	-	15,222	17,959
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
<b>Total funds</b>		B22	15,222	16,748	-	31,970	33,263

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name

## Note 1 Basis of preparation

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts 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 accounts have been prepared in accordance with:

- and 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 with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

**not applicable**

Disclosure of any uncertainties that make the going concern assumption doubtful;

**Not applicable**

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

**Not applicable**

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { 2 }.

Yes\*

No\*

\* -Tick as appropriate

**Please disclose:**

<b>(i) the nature of the change in accounting policy;</b>	
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	
<b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</b>	

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of any changes;</b>	
<b>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</b>	
<b>(iii) where practicable, the effect of the change in one or more future periods.</b>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of the prior period error;</b>	Expenditure that met the conditions for classification as restricted expense was misclassified as unrestricted expenditure.
<b>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</b>	The error has been corrected retrospectively by restating the brought forward restricted and unrestricted funds, reducing restricted funds brought forward by £2980 and increasing unrestricted funds brought forward. Additionally any notes declaring comparative prior year expenditures have been adjusted to reflect this.
<b>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</b>	



## Note 2

## Accounting policies

## 2.2 INCOME

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources;</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Legacies</b>	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes*	No*	N/a*
		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

## 2.3 EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 2.4 ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least	£500		
	They are valued at cost.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The depreciation rates and methods used are disclosed in note 14.			
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at cost.	Yes*	No*	N/a*
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*
				✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes*	No*	N/a*
				✓
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.	Yes*	No*	N/a*
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes*	No*	N/a*
				✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
				✓
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		✓		
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
			✓	
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓

**POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE**

## Note 3

## Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
<b>Donations and legacies:</b>	Donations and gifts	3,018	-	-	3,018	10,101
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>3,018</b>	<b>-</b>	<b>-</b>	<b>3,018</b>	<b>10,101</b>	
<b>Charitable activities:</b>	Alternative education and activity classes for youth and seniors	-	-	-	-	26,151
	Grants	18,129	19,903	-	38,032	29,942
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>18,129</b>	<b>19,903</b>	<b>-</b>	<b>38,032</b>	<b>56,093</b>	
<b>Other trading activities:</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Income from investments:</b>	Interest income	254	-	-	254	79
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>254</b>	<b>-</b>	<b>-</b>	<b>254</b>	<b>79</b>	
<b>Separate material item of income</b>		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL INCOME</b>	<b>21,401</b>	<b>19,903</b>	<b>-</b>	<b>41,304</b>	<b>66,273</b>	

**Other information:**

**All income in the prior year was unrestricted except for: (please provide description and amounts)**

The income from grants is classified as restricted £29,942

**Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.**

**Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.**

**Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)**

**This year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).**

**Last year: Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).**

## Note 6

## Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Teacher/Instructor fees & resources	21,047	18,598	-	39,645	17,916	16,607	-	34,523
Support Costs	2,141	811	-	2,952	1,551	-	-	1,551
Merchandise	-	-	-	-	870	-	-	870
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>23,188</b>	<b>19,409</b>	<b>-</b>	<b>42,597</b>	<b>20,337</b>	<b>16,607</b>	<b>-</b>	<b>36,944</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>23,188</b>	<b>19,409</b>	<b>-</b>	<b>42,597</b>	<b>20,337</b>	<b>16,607</b>	<b>-</b>	<b>36,944</b>

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Alternative education and activity classes	39,645	-	2,952	42,597	35,393	-	1,551	36,944
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	39,645	-	2,952	42,597	35,393	-	1,551	36,944

**This year:** Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

**Last year:** Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

**Note 9 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

**This year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	500	-	-	500	Direct
Administration	-	2,452	-	-	2,452	Direct
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	2,952	-	-	2,952	

**Last year**

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£	£	£	£	£	(Describe method)
Governance	-	500	-	-	500	Direct
Administration	-	1,051	-	-	1,051	Direct
	-	-	-	-	-	
	-	-	-	-	-	
Other	-	-	-	-	-	
<b>Total</b>	-	1,551	-	-	1,551	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

**BrightFutures Un-Ltd has one principal charitable activity and so all support costs are allocated directly to it**

**Note 10** Details of certain types of expenditure**Note 10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
500	500
-	-
-	-
-	-

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

	This year £	Last year £
Trade debtors	945.0	3,926.0
Prepayments and accrued income	65.0	69.0
Other debtors	-	-
<b>Total</b>	<b>1,010.0</b>	<b>3,995.0</b>

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## Note 20 Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

### 20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors		-		-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	500	500	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>500</b>	<b>500</b>	<b>-</b>	<b>-</b>

### 20.2 Deferred income

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

	This year	Last year

#### *Movement in deferred income account*

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

	This year £	Last year £
	-	-
	-	-
	-	-
	-	-

## Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
14,019	22,163
-	-
17,441	7,605
-	-
31,460	29,768

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds**

**27.1 Details of material funds held and movements during the CURRENT reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Noel Sweeney	R	Management & delivery of Education sessions	9,500	-	9,500	-	-	-
Home Instead National charity	R	help support care home classes/sessions	500	-	850	350	-	-
Sport England	R	Tennis and Rugby Sessions	5,304	-	5,904	600	-	-
NL Community Fund 2024-25	R	Singing in Care Homes		19,903	3,155	-	-	16,748
						-	-	-
						-	-	-
General Funds	UR	BrightFutures Un-Ltd Charitable Objects	17,959	21,401	23,188	950	-	15,222
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	N/a		-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>33,263</b>	<b>41,304</b>	<b>42,597</b>	<b>-</b>	<b>-</b>	<b>31,970</b>

Fund balances carried forward include assets and liabilities denominated in a foreign currency Yes\*  No\*

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

**Section C** **Notes to the accounts** (cont)

**Note 27** **Charity funds**

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Noel Sweeney	R	Management & delivery of Education sessions	-	10,000	- 500	-	-	9,500
Home Instead National charity	R	help support care home classes/sessions	-	500	-	-	-	500
Sport England	R	Tennis and Rugby Sessions	-	7,578	- 2,274	-	-	5,304
Bee Blessed	R	Singing & seated dancing sessions	-	960	- 960	-	-	-
The NL Community Fund	R	Management & delivery of Education sessions	-	9,920	- 9,920	-	-	-
Comic Relief - Groundwork	R	Small group singing projects in primary schools	1,969	984	- 2,953	-	-	-
General Funds	UR	BrightFutures Un-Ltd Charitable Objects	1,965	36,331	- 20,337	-	-	17,959
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds (balancing figure)</b>	<b>N/a</b>		-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>3,934</b>	<b>66,273</b>	<b>- 36,944</b>	<b>-</b>	<b>-</b>	<b>33,263</b>

Fund balances carried forward include assets and liabilities denominated in a foreign currency Yes\*  No\*

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

## This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Expenditure on restricted income funds exceeded the value of the grant amount.	950
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		950

## Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds		-
Between endowment and restricted funds		-
Between endowment and unrestricted funds		-
		-

500

## 27.4 Designated funds

## This year

0

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

## Last year

Planned use	Purpose of the designation	Amount
		-
		-
		-
		-
		-
		-

## Note 28

## Transactions with trustees and related parties

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

## 28.1 Trustee remuneration and benefits

This year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE
------

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	500	-	-	-	-	-

Please give details of why remuneration or other employment benefits were paid.

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

	-

Last year

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

--

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

*If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.*

*State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.*


## 28.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	-
Subsistence	-	-
Accommodation	-	-
Other (please specify):	-	-
	-	-
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

## 28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

This year

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
James Allen	Trustee	Fees for classes	13,467	-	-	-
Rachel Ortiz	Voluntary Admin	Fees for classes	15,795	-	-	-
			-	-	-	-
			-	-	-	-

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

Payments were made for the delivery of classes on behalf of the charity. This includes payments to the voluntary administrator, whose address is listed as the charity's official address. All payments are invoiced and made at a standard hourly rate upon submission of an invoice.

For any related party, please provide details of any guarantees given or received.

Last year

There have been no related party transactions in the reporting period (True or False)

FALSE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
				£	£	£
James Allen	Trustee	Fees for classes	13,689	-	-	-
Rachel Ortiz	Voluntary Admin	Fees for classes	15,060	-	-	-
			-	-	-	-
			-	-	-	-

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

Payments were made for the delivery of classes on behalf of the charity. This includes payments to the voluntary administrator, whose address is listed as the charity's official address. All payments are invoiced and made at a standard hourly rate upon submission of an invoice.

*For any related party, please provide details of any guarantees given or received.*