



Heads Up
Kids

ANNUAL REPORT 2023-24

Heads Up Kids activities, impact & financial reporting in our first year of operation as a CIO.

Charity No. 1205781

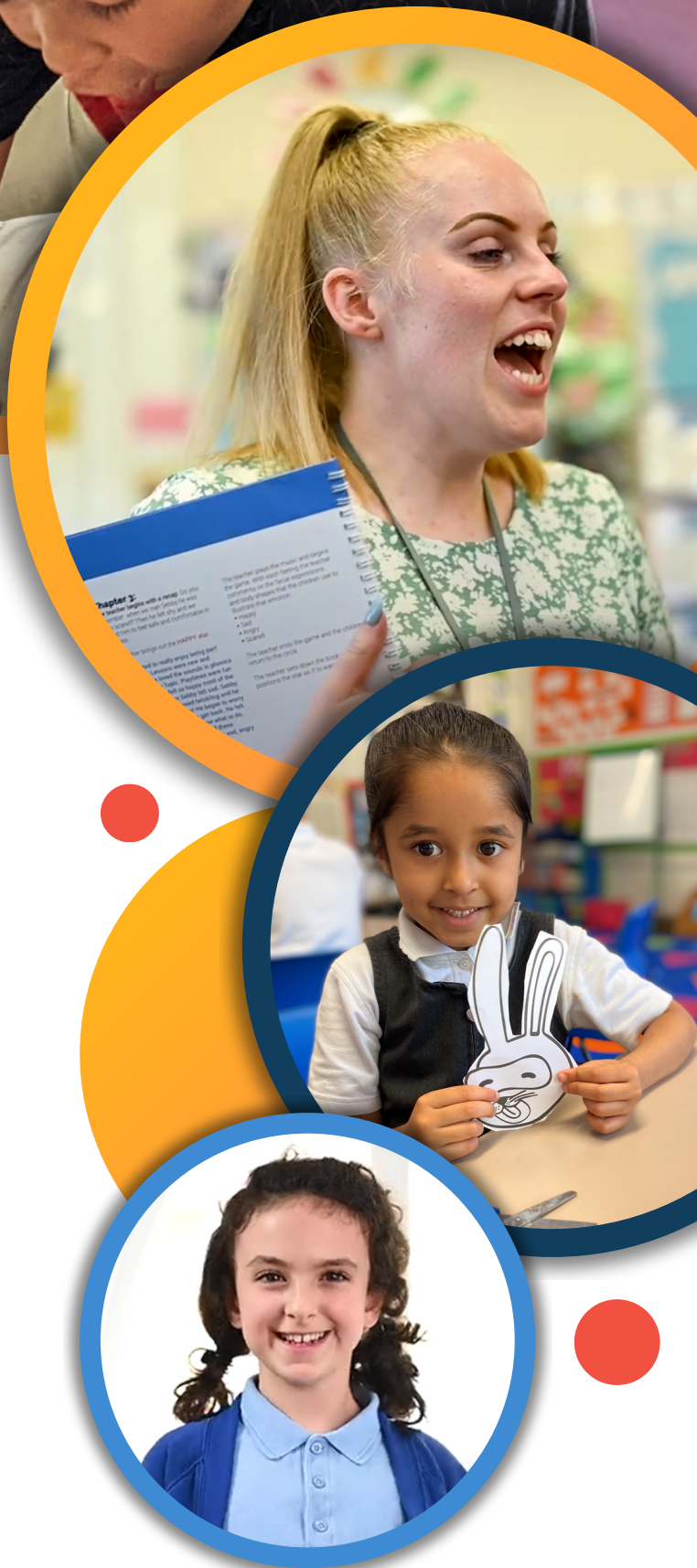
Trustees

Laura Gleen (Chair)
Justin Kett
Kemi Omijeh

Co-Directors

Andy Hugh &
Claire Godley

Independent Examination
Pollock Accounting Ltd



Heads Up Kids

Charity No. 1205781

Company No. CE034488

Trustees' Report and Unaudited Accounts

31 August 2024

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the period ended 31 August 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE034488

Charity No. 1205781

Registered Office

120 Furzehill Road
Borehamwood
WD6 2DZ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

L.N. Gleen

J. Kett

O. Omijeh

Senior Management (Co-Directors)

Andrea Hugh

Claire Godley

Accountants

Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

Website

www.headsupkids.org.uk

Message from the Chair of Trustees

Heads Up Kids has had an incredibly strong year. The team has embraced all the challenges and additional work of becoming and being a registered charity, while at the same time expanding the organisation's offerings and its reach. The trustees are delighted to have welcomed our consultant Operations Manager, and appreciate the wisdom and experience she has brought to the operations side of the charity. Her stellar work has allowed Claire and Andy to invest more of their efforts into adapting curricula, putting on special events, and planning for a strong and sturdy future for the charity.

Heads Up Kids' finances are sound. While eyes are always on securing additional funding for longevity and expansion, the charity's accounts are well-maintained, and funds are allocated and used responsibly and effectively.

As the need for mental health support continues to grow, Heads Up Kids has shown its programmes and resources have made a tangible difference. I am confident the operational, financial, and staffing structure of the charity will allow it to continue to make this difference for an ever-expanding number of students. It is a privilege to support Heads Up Kids in these efforts.

Message from the Founders

This was a very exciting year for us. From an idea based on our combined experience of working directly with children and families, both therapeutically and within informal education, we crafted a vision of wellbeing provision in schools around the dining room table in 2013. Ten years later, in November 2023, we became a registered charity. When we began responding to the gaps in provision and started to understand the need for wellbeing to be part of a child's learning and experience at school, we did not expect this to be the beginning of a such a long and passionate journey. We started with an 8-session programme in one year group in one school, and now have a full curriculum from Reception through to Year 7, reaching over 7,000 children.

We are extremely grateful to all our funders and supporters who believed in our vision and gave us the opportunity to create our curriculum. We also thank all the schools who chose us to support their children's social and emotional wellbeing. This year has been about ensuring that our building blocks are solid and that we have the foundation on which to grow and expand. As such we have focused on our systems and infrastructure to be able to manage a greater number of schools. We are excited for our year ahead and confident in our ability to increase our school numbers and access additional funding. Both of us remain committed to raising a generation of children with the skills and support they need for good emotional wellbeing and a positive attitude towards mental health.

OBJECTIVES AND ACTIVITIES

The charity was set up for the public benefit to advance the education of children and to provide high quality, accessible, social and emotional wellbeing resources and teacher support to schools.

The charity seeks to do this by:

- Creating, updating and maintaining suitable materials
- Providing information about wellbeing education to schools
- Promoting suitable materials to schools
- Providing advice and support on matters related to wellbeing at school.

All our charitable activities focus on these objectives as detailed above and are undertaken to further our charitable purposes for the public benefit. The Trustees confirm that they have referred to the Charity Commission's general guidance on the public benefit. The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

VISION & MISSION

The Heads Up Kids programmes, for the Early Years Foundation Stage through to Year 7, are delivered in the classroom by the class teacher. The overall aim is to create a shared emotional language in the classroom.

"We believe that in a classroom where children have the words to express their feelings and feel confident to do so, those children will be more resilient, more able to solve problems, they will have more empathy for others and be better able to work collaboratively." - Heads Up Kids Founders

The organisations main activities include:

1. The development, design, evaluation and updating of Heads Up Kids programmes, training and other materials. Adaptation for special needs and other specified cohorts.
2. The delivery of teacher training and direct support to teachers in schools on wellbeing issues.
3. The promotion of our work through social media, website development and other marketing avenues.
4. Attendance at education and other events related to wellbeing for children to deliver presentations and provide wellbeing information for children, parents, carers and the wider professional network.

We aim to provide high quality resources and increase access to wellbeing provision through our subsidised programmes. All of the programmes are mapped against PSHE requirements and can easily be slotted into any scheme of work. Heads Up Kids continually evaluates and updates the programmes in response to the feedback and requirements of the schools we work with and in line with any national guidance or developments in research.

We train teachers to facilitate the programmes in the classroom and embed wellbeing into the culture of the class. Training includes instruction on how to deliver the sessions themselves but, importantly, also supports teachers to embed the social and emotional learning from the sessions into all aspects of school life.

The Heads Up Kids programmes focus on four main areas of children's development: Emotional Literacy, Emotional Regulation, Getting on With Others and Building Positivity and Resilience. By focusing on these areas, we give children skills, strategies and tools that can help them manage their emotions, get on well with those around them and develop positive mental health.

Heads Up Kids seeks to support the wellbeing provision delivered in schools by developing accompanying information for parents, speaking at parent education events, and sharing information on social media and through other channels.

ACHIEVEMENTS AND PERFORMANCE

In furtherance of the objects as stated above, the Trustees have accepted donations and grants as shown in the attached statement of financial activities.

Since piloting in 2014, Heads Up Kids has evolved in response to the urgent need for wellbeing education in UK schools. Recognising the increasing mental health challenges among children and the financial constraints limiting schools' access to wellbeing resources, Heads Up Kids was established as a registered charity in November 2023.

Why Our Work Matters

With 1 in 5 children now facing probable mental health issues (NHS Digital, 2023), early intervention is crucial. Schools recognise the importance of social and emotional learning but often lack the funding to implement it effectively. Heads Up Kids bridges this gap by providing essential wellbeing programmes free of charge, ensuring all children benefit regardless of financial barriers.

The Heads Up Kids programmes enable children and their teachers to develop a shared emotional language. This means not only improving emotional vocabulary but also increasing children's confidence to speak about and work with emotional material. By normalising these conversations, we equip children with tools to navigate friendships, challenges, and emotional experiences with confidence—building lifelong resilience.

Impact & Reach

Our broad-reaching programmes enhance children's confidence, self-esteem, and provide skills and tools for positive mental health.

Teachers who complete our CPD-accredited training feel equipped to:

- Lead wellbeing sessions with confidence
- Embed emotional learning into everyday teaching and the culture of the classroom
- Support the social and emotional wellbeing needs of the children in their class

As the mental health crisis and financial pressures on schools grow, the need for our work has never been greater. Despite wellbeing being part of the PSHE curriculum, many schools lack a dedicated, experiential programme that truly integrates social and emotional learning into children's lives. Heads Up Kids is committed to changing by ensuring that all schools, regardless of budget, have access to high-quality wellbeing education.

"There is strong evidence linking good mental health with academic success and school engagement. Early intervention in children's mental health leads to improved attendance, behaviour, and resilience." – NHS Digital, 2020

The charity has worked with 83 schools this year, reaching approximately 7,600 children. This includes 38 schools who continue to use our programmes from previous years but did not require additional teacher training.

PROJECTS

Our aim for 2023-2024 was to begin to expand the Heads Up Kids curriculum and universal programmes from its roots in the Jewish community to being accessible to all schools and all children. Our mission as a charity was to secure funding to be able to offer out free places to schools. Our activities have also reflected the need to maintain our work in our existing schools whilst also reaching new schools.

Heads Up Kids
Trustees Annual Report
Key Stage 1 Funded Schools

We offered our Key stage 1 programme, resources and CPD accredited training to three schools fully-funded. This supported the wellbeing of 240 children. Seven teachers were trained (CPD accredited) to deliver the programme and support social and emotional wellbeing in the classroom.

Year 6 Funded Schools

We offered our Year 6 transition programme to 14 schools fully funded. 25 teachers were trained to deliver the programme and support social and emotional wellbeing in the classroom.

Early Years Foundation Stage

Our Reception programme *Finding Bunny* has been written and produced in partnership with Children's Brand 'Sophie Says' . The programme aims to address social and emotional wellbeing in Reception-aged children and was written in direct response to the understanding that early years play a huge role in creating a foundation for mental health in the future.

Schools received the programme as a digital offer, complete with teacher instruction webinar and all activities and resources.

Seven schools bought the programme at a subsidised rate, however there was great interest from a much larger number of schools who were unable to afford the subsidised rate. This evidenced the need to include full subsidies in our funding capacity. We hope to offer the Reception programme fully funded in the future. 252 children accessed the programme.

Funded Jewish Schools

Heads Up Kids began life as a project within the Jewish Community and had strong connections with PaJeS (Partnership for Jewish Schools) as well as other community organisations. In September 23 – August 24 PaJeS commissioned Heads Up Kids to support its wellbeing work in Jewish Primary Schools through the continuation and expansion of the use of Heads Up Kids' Wellbeing Curriculum and training.

Through this funding 29 PaJeS subscribed schools accessed programmes from Reception through to Year 6 with varying uptake across year groups. This included working closely with Gesher SEN (Special Educational Needs) Primary School to adapt and deliver our Key Stage 1 programme to 3 classes in the school.

Overall this work reached at least 4,225 children. 67 additional teachers were trained (CPD accredited) to deliver the programme and support social and emotional wellbeing in the classroom.

Orthodox/Charedi Schools

Heads Up Kids is delighted to have established excellent relationships with a number of Orthodox Jewish Schools who have embraced the Heads Up Kids programme, resources and training as being particularly supportive to their setting.

6 Orthodox/Charedi schools delivered our programmes with varying uptake across year groups. The schools purchased the programme at a subsidised rate. This evidenced the need to include these schools in our funding capacity. We hope to offer our Key Stage 1 programme fully funded to Charedi schools in the future.

957 children accessed the programme. 39 additional teachers in school were trained.

Parent Sessions Pilot

In conjunction with PaJes we ran 3 parent sessions that addressed supporting children's social and emotional wellbeing. This evidenced and formed the basis of a new Reception project that aims to give parents the opportunity to embed the tools and skills that children are learning in the classroom around wellbeing at home. We will be actively seeking funding to offer this project to schools alongside our Reception programme.

Teacher Training

Our Key Stage 2 training is now CPD accredited, meaning that we now have accreditation for both our main Key Stage programmes. Teachers who participate in training and complete our Reflective Feedback will receive a certificate for their continued professional development.

121 teachers/teaching assistants trained to deliver Heads Up Kids programmes and support wellbeing in the classroom.

Fundraising

As a new charity, a strategic priority is to raise our profile and widen our funding base. Activities in September 2023-August 2024 included:

- New grant applications (total five) with three successful, totalling £11,383.
- Fun Run – Heads Up Kids participated in the Maccabi Community Fun Run event. This event is supported by the local community of many of the schools that we work in. This event raised £1,741 for Heads Up Kids.
- Colour Carnival - This new fundraising initiative, launched in May 2023 aims to simultaneously raise awareness of the organisation and of the need to address positive mental health in schools as well as raising funds. Five schools participated, raising £764.
- We are extremely grateful to The New Era Endowment, PaJes Wellbeing, The Childwick Trust, The Shores Charitable Trust, MoneySupermarket Group, The Morgan Charitable Trust and The Oxford & St Georges Jewish Youth Trust for their generous support.

Staff Team/Directors

With an emphasis on infrastructure development in 2023-24, Heads Up Kids has invested in operational support and planning. This has included preparing for a new IT system, building a database, automation of tasks and accountancy software – all ready to instigate in September 2024.

MEASURING IMPACT

Robust and reliable techniques for capturing the impact of the programme are of key importance to a programme like Heads Up Kids. In 2023-24 Heads Up Kids worked with CORC (Child Outcomes Research Consortium) to redevelop our evaluation process, creating bespoke forms for teachers to report their experiences to ensure that we ask the correct questions and are able to confidently report the impact of the programme. All the forms that we use give opportunities for qualitative and quantitative data.

Measuring the impact of a universal wellbeing programme for primary school children is complex for a number of reasons but especially as children under 9 years old can not adequately reflect on their own learning and experience to give reliable data. For this reason all of our data consists of teacher reports.

Teachers complete a post training evaluation form and a reflection form for CPD accreditation:

Key stage 1: 100% of teachers felt that they had gained skills from the training.

Key stage 2: 70% of teachers felt that they had gained skills from the training.

"I thought it was all excellent and look forward to teaching it!" – Key Stage 1 Teacher

Teachers completed an evaluation form on completion of the 12-week programme. From these forms we are able to measure the impact of our four main themes.

Key stage 1:

75% of teachers felt that the programme had very much or quite a lot of impact on Emotional Literacy, with 100% saying that there was an impact.

66% of teachers felt that the programme had very much or quite a lot of impact on Emotional Regulation, with 100% saying that there was an impact.

60% of teachers felt that the programme had very much or quite a lot of impact on Getting on with others, with 100% saying that there was an impact.

80% of teachers felt that the programme had very much or quite a lot of impact on Positivity and Resilience, with 100% saying that there was an impact.

"Children loved the lessons and related well to Sebby Star. The programme gave the children the language to talk about the issues raised." – Year 1 Teacher

Key stage 2:

Quantitative data: We received very few completed evaluation forms from Key Stage 2 teachers. We think that it is likely that these teachers, many of whom have been running the programme for a number of years, did not feel motivated to return the forms, or understand the importance of doing so. For this reason, we did not have sufficient data to confidently measure outcomes. As part of accessing funding, from now on, teachers will be obliged to fill in the evaluation forms.

We did receive some qualitative data:

"The different activities, it gave children a chance to talk about their feelings and scenarios they had been in before and it gave them new vocabulary to use to express their emotions"

"Team building and trying to understand that everyone has feelings and it is okay to feel sad sometimes."

"Well thought out programme"

Overall:

Key stage 1: 100% of teachers would recommend the programme to another teacher.

Key stage 2: 90% of teachers would recommend the programme to another teacher.

"It was well designed and engaging. The children loved it and it was easy to prepare resources."

FINANCIAL REVIEW

The financial results for the 16 months 1st May 2023 – 31st August 2024 are set out in the Statement of Financial Activities, Balance Sheet and notes to the accounts. This includes the period of May to November in which Heads Up Kids was beginning to operate independently but had not yet confirmed charity status. During this period Heads Up Kids income was £183,039 and total resources expended were £127,585.

RESERVES POLICY

Heads Up Kids aims to maintain unrestricted financial reserves equivalent to approximately three months' running costs. This has been calculated to be approximately £32,000. These reserves ensure the charity can continue its vital work in the event of unexpected funding shortfalls or increased demand for services. The charity currently holds unrestricted funds which are not designated of £37,405 and a further £18,049 of designated funds.

These reserves support the charity's sustainability, allowing for the effective management of cash flow and financial commitments while maintaining flexibility to respond to future opportunities and challenges. The reserves level is reviewed regularly to ensure it remains appropriate for the charity's operational needs and long-term objectives.

On an annual basis, the Board agrees detailed budgets. Performance against these budgets and forecasts is closely monitored by the Board. The Board maintains oversight of the reserves policy.

INVESTMENT POWERS AND POLICY

The trustees have considered the most appropriate policy for investing surplus funds and have found that bank deposit accounts provide the appropriate combination of security, accessibility and income growth.

GOING CONCERN

The trustees have reviewed the budget and expected income and have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore, continues to adopt the going concern basis in preparing the financial statements.

PLANS FOR FUTURE PERIODS

Our plans for 2024-25 include:

Fully Funded Key Stage 1 Offer: 20 new schools will be offered the Key Stage 1 programme complete with CPD accredited online training and resources at no cost to the school. Schools will be obliged to complete evaluation forms which will contribute to our growing body of evidence for the impact of the programme.

Key Stage 2 (2025-2026): We are planning to raise funds in order to be able to offer our Key Stage 2 programme fully funded to the schools that are accessing our Key stage 1 programme.

Projects: Heads Up Kids has received designated funds to expand:

- Our Early Years Foundation Stage offer. This includes funded places for our Reception programme and includes developing our work with parents through webinars and face to face sessions in schools.
- Our offer of funded places to Orthodox/Charedi schools for our Key Stage 1 programme.
- We also aim to develop our work further with SEN (Special Educational Needs) schools.

Widen funding base: To ensure financial stability and longevity, Heads Up Kids must widen its funding base, securing both project-based funding and additional core funding for the next academic year. This will be a priority for the sustainability and growth of the charity.

Infrastructure: Introduce and develop new systems that enable a reduction in administrative processes, automation and efficient reporting.

(2025-2026) Data Analysis, Evidence & Impact: Develop our internal data analysis capabilities to continually drive quality and look for opportunities to improve across our existing training programmes.

Strengthening our governance

We will build an organisational plan to further develop the diversity, inclusion and knowledge within our organisation. A key priority is to develop the experience and diversity of our Trustee Board, especially in fundraising and financial management. The board will look to expand its membership for 2025-2026.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a registered Charitable Incorporated Organisation (CIO) and registered as a charity with the Charity Commission on 17 November 2023 (Charity no. 1205781). The charity is established under a written Constitution that established the objects and powers of the charity and is also governed under this Constitution.

Recruitment and Appointment of Trustees

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Constitution.

Trustee induction and training

The Trustees maintain a good working knowledge of charity law and best practice by attendance at charity courses run by outside providers and by information provided by the Charity Commission.

ORGANISATION STRUCTURE

The charity is governed by a committee of trustees. Trustees hold regular meetings where performance and future developments are discussed. The day-to-day operations of the charity are managed by the Co-Directors and Founders of the Charity, though they reach out to trustees between meetings for guidance and assistance as appropriate.

RISK MANAGEMENT

The trustees actively review the major risks which the charity faces on a regular basis, and believe that maintaining reserves at the current levels, combined with an annual review of the controls over key financial systems will provide sufficient resources in the event of adverse circumstances. The trustees have also examined the operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

The above report has been prepared in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

L.N. Gleen

Trustee

05 March 2025

Independent Examiner's Report to the trustees of Heads Up Kids

I report to the charity trustees on my examination of the financial statements of Heads Up Kids for the period ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the financial statements of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of 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 can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

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

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

David Pollock FCMA
Chartered Institute of Management Accountants
Pollock Accounting Ltd
3 - 4 Sentinel Square
London
NW4 2EL

05 March 2025

Heads Up Kids
Statement of Financial Activities
for the period ended 31 August 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
	Notes			
Income and endowments from:				
Donations and legacies	3	146,523	33,579	180,102
Charitable activities	4	2,937	-	2,937
Total		149,460	33,579	183,039
Expenditure on:				
Other	5	112,055	15,530	127,585
Total		112,055	15,530	127,585
Net gains on investments		-	-	-
Net income		37,405	18,049	55,454
Transfers between funds		-	-	-
Net income before other gains/(losses)		37,405	18,049	55,454
Other gains and losses				
Net movement in funds		37,405	18,049	55,454
Reconciliation of funds:				
Total funds carried forward		37,405	18,049	55,454

Heads Up Kids
Balance Sheet
at 31 August 2024

Company No. CE034488

Notes 2024
£

Current assets

Debtors	7	7,854
Cash at bank and in hand		47,600
		<u>55,454</u>

Net current assets 55,454

Total assets less current liabilities 55,454

Net assets excluding pension asset or liability 55,454

Total net assets 55,454

The funds of the charity

Restricted funds	8	
Restricted income funds		18,049
		<u>18,049</u>

Unrestricted funds	8	
General funds		37,405
		<u>37,405</u>

Reserves 8

Total funds 55,454

Approved by the board on 05 March 2025

And signed on its behalf by:

L.N. Gleen
Trustee
05 March 2025

for the period ended 31 August 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted	Restricted	Total 2024
	£	£	£
Donations	2,456	-	2,456
Grants from charitable trusts	144,067	33,579	177,646
	<u>146,523</u>	<u>33,579</u>	<u>180,102</u>

4 Income from charitable activities

	Unrestricted	Total 2024
	£	£
Sales	2,937	2,937
	<u>2,937</u>	<u>2,937</u>

5 Other expenditure

	Unrestricted	Restricted	Total 2024
	£	£	£
Motor and travel costs	795	-	795
General administrative costs	16,212	530	16,742
Legal and professional costs	95,048	15,000	110,048
	<u>112,055</u>	<u>15,530</u>	<u>127,585</u>

6 Staff costs

No employee received emoluments in excess of £60,000.

7 Debtors

	2024
	£
Trade debtors	7,854
	<u>7,854</u>

8 Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £	At 31 August 2024 £
Restricted funds:			
Restricted income funds:			
	33,579	(15,530)	18,049
<i>Total</i>	<u>33,579</u>	<u>(15,530)</u>	<u>18,049</u>
Unrestricted funds:			
General funds	149,460	(112,055)	37,405
Total funds	<u>183,039</u>	<u>(127,585)</u>	<u>55,454</u>

9 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	55,454	55,454
	<u>55,454</u>	<u>55,454</u>

10 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.