

2024-25

ANNUAL REPORT



Registered Charity Number

1208398



CHAIR'S FOREWORD

What a year it's been. When we registered Embers as a charity in May 2024, we had a bold vision: to stand beside young adults living with incurable or terminal cancer and to build something truly led by, and for, our community. **It's hard to believe just how far we've come in such a short space of time.**

This first year has been about laying foundations. It's been about building trust, connection, and visibility. From the moment we launched, the response has been overwhelming. People have rallied behind our mission – sharing their stories, fundraising, volunteering, donating, and showing up in every way imaginable. We're deeply grateful for every single person who has helped us get to this point.

One of our proudest achievements is the pilot of *Common Ground* – a safe, welcoming space where young adults can be with others who truly understand. It's already making a profound difference, and the words of our participants say it all – **finding Embers has helped them feel seen, heard, and less alone.**

We've also taken our first steps into grant-making, working in partnership with organisations like Trekstock to amplify support for those navigating the challenges of an incurable cancer diagnosis. This collaborative approach will be a key part of our journey moving forward.

To our volunteers, supporters, and partner organisations: **thank you.** And to the young adults living with incurable or terminal cancer – you are at the heart of everything we do.

This is just the beginning.

FOUNDER & CHAIR OF TRUSTEES

OBJECTIVES AND ACTIVITIES

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OUR OBJECTIVES

Embers was registered as a Charitable Incorporated Organisation with the Charity Commission on 28th May 2024 with the following objectives:

For the public benefit to relieve the needs of young adults residing in England and Wales who are living with incurable or terminal cancer, in particular but not exclusively by:

- Raising awareness and providing information and advice about cancer to the public and, in particular, to young adults aged 18-40 living with incurable cancer;
- Providing grants to organisations involved in supporting young adults affected by incurable and terminal cancer.

MAIN ACTIVITIES

During this first year of our existence our main activities have been to:

a) Raise awareness of Embers and what it stands for through publicity materials, developing an online presence, and using local media, information events & meetings to raise our profile. We have been able to secure interviews with local TV and radio stations as well as Embers being highlighted in an episode of a national TV series. Our information leaflets are available in hospitals across the North East and we have scheduled meetings with cancer practitioners across the region.

b) Generate sufficient income to start to deliver our ambition to have a positive impact on the lives of those in our target group. We have run two successful launch events – one in the South and one in the North of the country which have had the dual benefits of informing large audiences about the impact of an incurable cancer diagnosis while generating significant funding. During the year our supporters have undertaken various sponsored activities – including the Great North Run, Manchester and London Marathons and The 3 Peaks Challenge to name just a few. We have been humbled and inspired by the generosity of the many individuals and organisations who have literally gone the extra mile to support us.

c) Run a North East pilot of *Common Ground*, our flagship social initiative for young adults with incurable or terminal cancer. This group can often face isolation and a lack of age-appropriate spaces and *Common Ground* gives them somewhere to feel normal, seen, and less alone. *Common Ground* provides a safe, relaxed, and welcoming space where people can connect with others who truly understand what they're going through - without the pressure of support groups or labels.

The approach within the pilot which is run at the premises of FACT, a well-established North East cancer charity, is to offer a monthly 2-hour evening session, shaped by what the actual participants want. This might include, for example, game nights, art activities, food and film evenings, or simply a quiet place to talk and unwind.

Making *Common Ground* available to a lot more people is a key priority for Embers going forward and we aim to expand the programme to multiple locations across England and Wales.

Where possible, this will take place in partnership with established cancer charities that have a strong presence in the particular location we are targeting. This approach taps into existing communication channels and can also have the benefit of being able to utilise a charity's premises for the *Common Ground* meetings.

a) Provide grant funding to Trekstock, an established charity supporting young adults who have a cancer diagnosis by providing a wide range of services to help them to cope better with their illness. The targeted grant from Embers has allowed Trekstock to undertake the first stage of their 'Just Say It' programme which aims to transform the support and information available for young people in their 20s and 30s living with incurable or terminal cancer.

This first stage involves running focus groups to provide insights into exactly what this group want to know on their cancer journey. Working directly with such focus groups is important as evidence shows that people are most likely to use programmes that have been shaped and led by people with lived experience. The information gleaned from these focus groups will influence the development of the next stage of the 'Just Say It' project – to build a digital suite of relevant and accessible information that empowers individuals to live fully and advocate for the best care and support.

PUBLIC BENEFIT

Throughout the establishment of Embers, and during the first year of delivery of the charity, Trustees have reflected carefully on the need to ensure that our work has a real benefit to the public. In doing so we have given serious consideration to the Charity Commission's general guidance on public benefit and, in particular, have demonstrated this through:

- Raising awareness of the impact of an incurable or terminal cancer diagnosis with the general public through events and publicity materials
- Directly supporting young adults aged 18-40 with incurable or terminal cancer through our *Common Ground* programme.

VOLUNTEERS & SUPPORTERS

The Trustees are enormously grateful to the many people who have supported Embers during its first year of operation. Each contribution, whether of time, skills or finances has helped to get the charity up and running and onto a firm foundation from which to deliver our initial objectives and our future plans.

Thank you to each and every one of you.

ACHIEVEMENTS AND PERFORMANCE

The main achievements and impacts of the first year of operation of Embers are as follows:

- The launch of the Embers website (www.emberscharity.org) has provided our beneficiaries with a straightforward way to access information about the charity and its services. Many of our initial enquiries are through the website which often leads to more personal follow-up.
- The two large launch events we have undertaken have raised the profile and awareness of the charity among our main beneficiaries as well as the wider public. Again the impact is seen through the number of enquiries from potential beneficiaries and the offers of support received.
- Our information leaflets are now circulating widely in hospitals and other relevant venues and are providing potential beneficiaries of the charity with another route to our services.

Our most significant achievement this year has been the launch and piloting of *Common Ground*, our social initiative for young adults with incurable or terminal cancer. It aims to address the isolation often felt by this group and provides a safe, relaxed, and welcoming space where people can connect with others who truly understand what they're going through.

Although we have not yet learned all the lessons from the North East pilot, it is already clear that *Common Ground* is fulfilling a real need for this group. What might have been seen as the 'little things' are making a huge difference to those who are part of the pilot.

The actual words from some of the participants give an insight into its impact:

“Family and friends are full of support and love but sometimes they don’t quite get it, the incurable bit, the always on chemo bit, the fatigue that floors you, the fear of progression. Because I look so well it doesn’t mean I am. Finding Embers, and having peer support beyond words, changed my perspective of how to live with this well and for Embers I am forever grateful.”

“Being young and diagnosed with incurable cancer can make the road ahead look scary and lonely. I felt isolated, but Embers has had a huge impact on my emotional well-being, and I’m very grateful for the support they offer and the amazing friends I have made”

- We are also very pleased to have been able to provide our first grant funding to Trekstock, a long established cancer charity that supports young adults.

This grant will impact on our beneficiaries in two main ways. Initially, a relatively small number of those in the Embers target group will meet in focus groups where they will be able to offer their first hand experiences of dealing with an incurable or terminal diagnosis. The work will provide direct insights into exactly what this group wants in terms of information and this will inform the development of an online resource that will be accessible to all – impacting on large numbers of our beneficiaries.

FINANCIAL REVIEW

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During the year, the charity generated total income of £67,151. As this was Embers' first year of operation, there are no comparative figures from a previous financial period. The majority of income was raised through fundraising activities, including donations from individuals, community fundraising initiatives, and supporter-led campaigns. The Trustees are grateful for the generosity of all those who contributed to the charity in its inaugural year, enabling Embers to establish its activities and reach young adults living with incurable cancer.

Total expenditure for the year amounted to £23,338. Expenditure was carefully managed and primarily related to the delivery of Embers' charitable activities, including programme development, support provision, and essential operational costs required to establish the charity. Trustees ensured that spending was aligned with the charity's mission and represented good value for money.

At the end of the financial year, Embers held total reserves of £43,813. The charity does not hold any restricted funds; all funds are unrestricted and available to support the charity's ongoing work. These reserves reflect the Trustees' prudent approach during the charity's first year, allowing Embers to build financial stability while plans for programme delivery and growth are developed.

The Trustees recognise the importance of maintaining adequate reserves to manage risk, ensure continuity of services, and respond to unforeseen financial challenges. A reserves policy has been adopted to ensure that sufficient funds are held to cover essential running costs and to support the charity's sustainability as it grows. Based on current projections, the Trustees believe that the charity has sufficient resources to continue its activities for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Embers' governing document is a Constitution which follows the Charity Commission's model for a Charitable Incorporated Organisation whose only voting members are its charity trustees (the Foundation model).

Embers currently has four trustees – our 'first charity trustees'. Any subsequent trustees will be appointed for a term of two years by a resolution passed at a properly convened meeting of the trustees.

In selecting individuals for appointment as trustees, existing Embers trustees will have regard to the skills, knowledge and experience needed for the effective administration of the charity. These areas include project management and evaluation skills, financial management and fundraising skills, knowledge of Charity Commission requirements and policy development. In addition, it is vitally important to Embers that the personal experience of living with incurable or terminal cancer is well represented within the trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

The name of our charity is EMBERS and we operate solely under this name. Our registered charity number is 1208398 and our principal address is:

5 BARLOW LANE
BLAYDON-ON-TYNE
TYNE AND WEAR
NE21 6EE

The charity trustees are:

Clare Elizabeth Francesca Sacco – *Chair of Trustees*

Anthony Felice Savario Sacco – *Secretary*

Paige Louise Middleton – *Treasurer*

Jane Rebecca Goldsmith

We have no corporate trustees and, as the charity owns no property, we have no trustees holding title.

This Trustees' Annual Report was approved by the Trustees on behalf of the Board on 22 December 2025 and signed on their behalf by

Clare Sacco
Founder and Chair of Trustees

Embers

Charity No. 1208398

Trustees' Report and Unaudited Accounts

05 April 2025

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The trustees present their report with the unaudited financial statements of the charity for the period ended 5 April 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1208398

Trustees

The following trustees served during the year:

J.R. Goldsmith

P.L. Middleton

A.F.S. Sacco

C.E.F. Sacco

Accountants

Accounting for Good CIC

2 Geordie Ridley Place

Upper Precinct Wesley Court

Blaydon on Tyne

Tyne and Wear

NE21 5BT

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

C.E.F. Sacco

Trustee

22 December 2025

I report to the trustees on my examination of the financial statements of Embers for the period ended 5 April 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Kay Wightman FFA FTA
Accounting for Good CIC
2 Geordie Ridley Place
Upper Precinct Wesley Court
Blaydon on Tyne
Tyne and Wear
NE21 5BT
22 December 2025

Embers
Statement of Financial Activities
for the period ended 5 April 2025

		Unrestricted funds 2025 £	Total funds 2025 £
	Notes		
Income and endowments from:			
Donations and legacies	2	29,725	29,725
Other trading activities	3	37,420	37,420
Other	4	6	6
Total		67,151	67,151
Expenditure on:			
Raising funds	5	18,639	18,639
Charitable activities	6	923	923
Other	7	3,776	3,776
Total		23,338	23,338
Net gains on investments		-	-
Net income		43,813	43,813
Transfers between funds		-	-
Net income before other gains/(losses)		43,813	43,813
Other gains and losses			
Net movement in funds		43,813	43,813
Reconciliation of funds:			
Total funds carried forward		43,813	43,813

Embers
Balance Sheet
at 5 April 2025

Charity No. 1208398

2025

£

Current assets

Debtors	9	209
Cash at bank and in hand		44,634
		<u>44,843</u>
Creditors: Amount falling due within one year	10	(1,030)
Net current assets		<u>43,813</u>
Total assets less current liabilities		<u>43,813</u>
Net assets excluding pension asset or liability		<u>43,813</u>
Total net assets		<u><u>43,813</u></u>

The funds of the charity

Restricted funds	11	
Unrestricted funds	11	
General funds		43,813
		<u>43,813</u>
Reserves	11	
Total funds		<u><u>43,813</u></u>

Approved by the trustees on 22 December 2025

And signed on their behalf by:

C.E.F. Sacco
Trustee
22 December 2025

for the period ended 5 April 2025

1 Accounting policies

Basis of preparation

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

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 tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

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.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity 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 charity 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 Income from donations and legacies

	Unrestricted	Total
		2025
	£	£
Donations	29,725	29,725
	<u>29,725</u>	<u>29,725</u>

3 Income from other trading activities

	Unrestricted	Total 2025
	£	£
Fundraising Events	37,420	37,420
	<u>37,420</u>	<u>37,420</u>

4 Other income

	Unrestricted	Total 2025
	£	£
Other Income	6	6
	<u>6</u>	<u>6</u>

5 Expenditure on raising funds

	Unrestricted	Total 2025
	£	£
<i>Fundraising trading costs</i>		
Fundraising Events	18,639	18,639
	<u>18,639</u>	<u>18,639</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2025
	£	£
<i>Expenditure on charitable activities</i>		
Charitable Activities	923	923
<i>Governance costs</i>		
	<u>923</u>	<u>923</u>

7 Other expenditure

	Unrestricted	Total 2025
	£	£
Motor and travel costs	800	800
General administrative costs	680	680
Legal and professional costs	2,296	2,296
	<u>3,776</u>	<u>3,776</u>

8 Staff costs

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

9 Debtors

	2025
	£
Prepayments and accrued income	209
	<u>209</u>

10 Creditors:
amounts falling due within one year

	2025
	£
Accruals	1,030
	<u>1,030</u>

11 Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £	At 5 April 2025 £
Restricted funds:			
Unrestricted funds:			
General funds	67,151	(23,338)	43,813
Total funds	<u>67,151</u>	<u>(23,338)</u>	<u>43,813</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	43,813	43,813
	<u>43,813</u>	<u>43,813</u>

13 Reconciliation of net debt

	Cash flows £	At 5 April 2025 £
Cash and cash equivalents	44,634	44,634
	<u>44,634</u>	<u>44,634</u>
Net debt	<u>44,634</u>	<u>44,634</u>

Embers
Detailed Statement of Financial Activities
for the period ended 5 April 2025

	Unrestricted funds 2025 £	Total funds 2025 £
Income and endowments from:		
Donations and legacies		
Donations	29,725	29,725
	<u>29,725</u>	<u>29,725</u>
Other trading activities		
Fundraising Events	37,420	37,420
	<u>37,420</u>	<u>37,420</u>
Other		
Other Income	6	6
	<u>6</u>	<u>6</u>
Total income and endowments	67,151	67,151
Expenditure on:		
Costs of other trading activities		
Fundraising Events	18,639	18,639
	<u>18,639</u>	<u>18,639</u>
Total of expenditure on raising funds	18,639	18,639
Charitable activities		
Charitable Activities	923	923
	<u>923</u>	<u>923</u>
Total of expenditure on charitable activities	923	923
Motor and travel costs		
Travel and subsistence	800	800
	<u>800</u>	<u>800</u>
General administrative costs, including depreciation and amortisation		
Bank charges	12	12
General insurances	70	70
Postage and couriers	7	7
Software, IT support and related costs	110	110
Stationery and printing	114	114
Sundry expenses	367	367
	<u>680</u>	<u>680</u>
Legal and professional costs		
Audit/Independent examination fees	1,030	1,030

Embers

Detailed Statement of Financial Activities

Consultancy fees	1,192	1,192
Solicitor's fees	74	74
	<u>2,296</u>	<u>2,296</u>
Total of expenditure of other costs	<u>3,776</u>	<u>3,776</u>
Total expenditure	23,338	23,338
Net gains on investments	-	-
	<u>43,813</u>	<u>43,813</u>
Net income		
Net income before other gains/(losses)	<u>43,813</u>	<u>43,813</u>
Other Gains	-	-
	<u>43,813</u>	<u>43,813</u>
Net movement in funds		
Reconciliation of funds:		
Total funds brought forward	-	-
Total funds carried forward	<u>43,813</u>	<u>43,813</u>

Embers

Charity No. 1208398

Trustees' Report and Unaudited Accounts

05 April 2025

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The trustees present their report with the unaudited financial statements of the charity for the period ended 5 April 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1208398

Trustees

The following trustees served during the year:

J.R. Goldsmith

P.L. Middleton

A.F.S. Sacco

C.E.F. Sacco

Accountants

Accounting for Good CIC

2 Geordie Ridley Place

Upper Precinct Wesley Court

Blaydon on Tyne

Tyne and Wear

NE21 5BT

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

C.E.F. Sacco

Trustee

22 December 2025

Embers
Independent Examiners Report
Independent Examiner's Report to the trustees of Embers

I report to the trustees on my examination of the financial statements of Embers for the period ended 5 April 2025.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 that in any material respect:

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Kay Wightman FFA FTA
Accounting for Good CIC
2 Geordie Ridley Place
Upper Precinct Wesley Court
Blaydon on Tyne
Tyne and Wear
NE21 5BT
22 December 2025

Embers
Statement of Financial Activities
for the period ended 5 April 2025

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	Notes		
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Total		23,338	23,338
Net gains on investments		-	-
Net income		43,813	43,813
Transfers between funds		-	-
Net income before other gains/(losses)		43,813	43,813
Other gains and losses			
Net movement in funds		43,813	43,813
Reconciliation of funds:			
Total funds carried forward		43,813	43,813

Embers
Balance Sheet
at 5 April 2025

Charity No. 1208398

2025

£

Current assets

Debtors	9	209
Cash at bank and in hand		44,634
		<u>44,843</u>
Creditors: Amount falling due within one year	10	(1,030)
Net current assets		<u>43,813</u>
Total assets less current liabilities		<u>43,813</u>
Net assets excluding pension asset or liability		<u>43,813</u>
Total net assets		<u><u>43,813</u></u>

The funds of the charity

Restricted funds	11	
Unrestricted funds	11	
General funds		43,813
		<u>43,813</u>
Reserves	11	
Total funds		<u><u>43,813</u></u>

Approved by the trustees on 22 December 2025

And signed on their behalf by:

C.E.F. Sacco
Trustee
22 December 2025

for the period ended 5 April 2025

1 Accounting policies

Basis of preparation

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

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.
---------------------------------	--

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 tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

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.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity 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 charity 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 Income from donations and legacies

	Unrestricted	Total
		2025
	£	£
Donations	29,725	29,725
	<u>29,725</u>	<u>29,725</u>

3 Income from other trading activities

	Unrestricted	Total 2025
	£	£
Fundraising Events	37,420	37,420
	<u>37,420</u>	<u>37,420</u>

4 Other income

	Unrestricted	Total 2025
	£	£
Other Income	6	6
	<u>6</u>	<u>6</u>

5 Expenditure on raising funds

	Unrestricted	Total 2025
	£	£
<i>Fundraising trading costs</i>		
Fundraising Events	18,639	18,639
	<u>18,639</u>	<u>18,639</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2025
	£	£
<i>Expenditure on charitable activities</i>		
Charitable Activities	923	923
<i>Governance costs</i>		
	<u>923</u>	<u>923</u>

7 Other expenditure

	Unrestricted	Total 2025
	£	£
Motor and travel costs	800	800
General administrative costs	680	680
Legal and professional costs	2,296	2,296
	<u>3,776</u>	<u>3,776</u>

8 Staff costs

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

9 Debtors

	2025
	£
Prepayments and accrued income	209
	<u>209</u>

10 Creditors:
amounts falling due within one year

	2025
	£
Accruals	1,030
	<u>1,030</u>

11 Movement in funds

	Incoming resources (including other gains/losses) £	Resources expended £	At 5 April 2025 £
Restricted funds:			
Unrestricted funds:			
General funds	67,151	(23,338)	43,813
Total funds	<u>67,151</u>	<u>(23,338)</u>	<u>43,813</u>

12 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	43,813	43,813
	<u>43,813</u>	<u>43,813</u>

13 Reconciliation of net debt

	Cash flows £	At 5 April 2025 £
Cash and cash equivalents	44,634	44,634
	<u>44,634</u>	<u>44,634</u>
Net debt	<u>44,634</u>	<u>44,634</u>

Embers
Detailed Statement of Financial Activities
for the period ended 5 April 2025

	Unrestricted funds 2025 £	Total funds 2025 £
Income and endowments from:		
Donations and legacies		
Donations	29,725	29,725
	<u>29,725</u>	<u>29,725</u>
Other trading activities		
Fundraising Events	37,420	37,420
	<u>37,420</u>	<u>37,420</u>
Other		
Other Income	6	6
	<u>6</u>	<u>6</u>
Total income and endowments	67,151	67,151
Expenditure on:		
Costs of other trading activities		
Fundraising Events	18,639	18,639
	<u>18,639</u>	<u>18,639</u>
Total of expenditure on raising funds	18,639	18,639
Charitable activities		
Charitable Activities	923	923
	<u>923</u>	<u>923</u>
Total of expenditure on charitable activities	923	923
Motor and travel costs		
Travel and subsistence	800	800
	<u>800</u>	<u>800</u>
General administrative costs, including depreciation and amortisation		
Bank charges	12	12
General insurances	70	70
Postage and couriers	7	7
Software, IT support and related costs	110	110
Stationery and printing	114	114
Sundry expenses	367	367
	<u>680</u>	<u>680</u>
Legal and professional costs		
Audit/Independent examination fees	1,030	1,030

Embers

Detailed Statement of Financial Activities

Consultancy fees	1,192	1,192
Solicitor's fees	74	74
	<u>2,296</u>	<u>2,296</u>
Total of expenditure of other costs	<u>3,776</u>	<u>3,776</u>
Total expenditure	23,338	23,338
Net gains on investments	-	-
	<u>43,813</u>	<u>43,813</u>
Net income		
Net income before other gains/(losses)	<u>43,813</u>	<u>43,813</u>
Other Gains	-	-
	<u>43,813</u>	<u>43,813</u>
Net movement in funds		
Reconciliation of funds:		
Total funds brought forward	-	-
Total funds carried forward	<u>43,813</u>	<u>43,813</u>