

REGISTERED COMPANY NUMBER: CE037273 (England and Wales)
REGISTERED CHARITY NUMBER: 1209692

Report of the Trustees and
Unaudited Financial Statements for the period 21 August 2024 to 30 June 2025
for
BeLifted Now

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for the period 21 August 2024 to 31 August 2025

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The Trustees present their report with the financial statements of the charity for the period 21 August 2024 to 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

BeLifted is a nonprofit organization empowering women, girls, and families through various programs. Our debt and welfare surgery offers personalised financial support; well-being groups for mothers and daughters promote health and resilience; our running group for women encourages fitness and community; kids' fitness classes instilling healthy habits; and our book club for children fosters a love of reading.

Significant activities

This was the first year of operation and as such it was difficult to obtain funding in the current financial situation which is faced by many nonprofits.

We obtained some small donations which allowed us to undertake some of our activities.

OBJECTIVES AND ACTIVITIES

Public benefit

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charities Commission in determining the activities undertaken by BeLifted Now, which defines the requirement that the charitable purpose of a charity must be “for the public benefit”.

The objectives and activities, and achievement and performance sections of this report clearly set out that the activities which the charity undertakes are for the public benefit.

Volunteers

BeLifted Now is highly reliant on and values its volunteers, the majority of whom are service users/survivors. Volunteers assist in many aspects of our activities, including strategy development, providing peer support, facilitating activities, attending consultation events with the local authority and providing administrative and reception support. A regular core of a dozen volunteers participates in a variety of activities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

BeLifted has consistently delivered impactful charitable activities across health, financial, and community support, achieving meaningful outcomes for women, girls, families, and under-served communities in London. In a normal year, we provide one-to-one support through our debt and welfare surgeries, assisting over 300 clients to access benefits, manage debt, and navigate complex welfare systems, empowering them to improve their financial literacy and independence. We deliver fitness and health-based seminars, we recently ran and organised a 5k fun run for women in Barnet, workshops on nutrition, exercise, and mental wellbeing, helping clients build confidence and adopt healthier lifestyles.

Fundraising activities

Funding has been difficult in the current economic climate. All community and charity groups are suffering, due to the reduction in the total amount of funding available. During the year we were survived on donations totalling £7,860

FINANCIAL REVIEW

Reserves policy

The trustees are working towards agreeing a suitable reserves policy within the next financial year.

FUTURE PLANS

The Trustees have been working to obtain grant funding for the organisation. With this grant funding we plan to expand our debt and welfare surgery to include some immigration work. We also plan to look at healthcare inequalities and inequity within the healthcare system.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its Governing Document.

Recruitment and appointment of new trustees

The Trustees are democratically elected and/or co-opted under the terms of the Governing Document.

Organisational structure

The Governing Document sets out the objects, its powers of the Charity and its governance. Legal responsibility for the management and stewardship of the charity is vested in the Board of Trustees.

The Trustees have prepared a Business Plan whilst keeping in mind its financial. The plan directs our future direction, including which projects take forward and other potential projects needed by the community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Each new Trustee receives an induction pack including key policies and procedures at the first Board meeting they attend. They are also given an overview and introduction to the charity.

Trustees are provided with the following information at their induction:

- Trustee roles and responsibilities;
- Governing Document
- Values;
- Annual Financial Report;
- Key policies and procedures;
- List of training days if available;
- Future plans for the charity.

Although some Trustees are familiar with ourselves and have served as Trustees for some years. The organisation feels it is beneficial for all Trustees to remind themselves of our mission statement, aims and objectives each year they are elected to maintain focus.

Key management remuneration

The total compensation paid to key management personnel amounted to £nil.

Risk management

The Trustees conduct an annual review of the major risks to which we are exposed to through business planning. Where appropriate and identified, systems or procedures will be established to mitigate the risks the charity faces.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE037273 (England and Wales)

Registered Charity number

1209692

BeLifted Now

Report of the Trustees
for the period 21 August 2024 to 31 August 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office

170 All Souls Avenue
London
NW10 3AB

Trustees

Jennifer McCall	Chair
Beverley Aujla	Trustee
Natalie Rogers	Trustee
Fanta Sheriff	Trustee
Benjamin Nkromah	Trustee

Approved by order of the board of trustees on ...24.October 2025... and signed on its behalf by:



J McCall - Trustee

Statement of Financial Activities
for the Period 21 August 2024 to 31 August 2025

			21.8.24- 31.8.25
	Notes	Unrestricted funds £	Restricted funds £
Total funds £			
INCOME AND ENDOWMENTS FROM			
Donations and legacies		7,860	7,860
Total		<u>7,860</u>	<u>-</u>
EXPENDITURE ON			
Charitable activities			
Health and Education		7,826	7,826
Total		<u>7,826</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		<u>34</u>	<u>-</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		-	-
TOTAL FUNDS CARRIED FORWARD		<u>34</u>	<u>-</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

Balance Sheet
At 31 August 2025

	Notes	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £
CURRENT ASSETS				
Cash at bank and in hand		34		34
		34	-	34
CREDITORS				
Amounts falling due within one year	13	-	-	-
NET CURRENT ASSETS		34	-	34
TOTAL ASSETS LESS CURRENT LIABILITIES		34	-	34
NET ASSETS		34	-	34
FUNDS	16			
Unrestricted funds				34
Restricted funds				-
				34

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees on 24 October 2025 and were signed on its behalf by:


J McCall -Trustee

1. ACCOUNTING POLICIES

Charitable activities

BeLifted Now is a charity, limited by guarantee, incorporated in England and Wales.

The charity's registered office is 170 All Souls Avenue, London, NW10 3AB.

The charitable activities of the charity continues to be: a nonprofit empowering women, girls, and families through various programs. Our debt and welfare surgery offers personalised financial support; well-being groups for mothers and daughters promote health and resilience; our running group for women encourages fitness and community; kids' fitness classes instilling healthy habits; and our book club for children fosters a love of reading.

Basis of preparing the financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charity's functional and presentational currency is Pound Sterling.

The charity's financial statements are presented to the nearest pound.

Going concern

The charity's main source of income is from the Grants and Donations.

After making enquires, the Trustees have a reasonable expectation that the Charity will have adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt a going concern basis in preparing the financial statements.

Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executors to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

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

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1. ACCOUNTING POLICIES - continued

Expenditure

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

Cash and cash equivalents

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

Taxation

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund accounting

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

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

Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the profit and loss account.

1. ACCOUNTING POLICIES – continued

Financial instruments (Continued)

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an assets' carrying amount and the present value of estimated cash flows discounted at the assets original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the balance sheet date.

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2. JUDGEMENT IN APPLYING ACCOUNTING POLICIES AND KEY SOURCES OF ESTIMATION UNCERTAINTY

The preparation of the financial statements requires the directors to make judgements, estimates and assumptions that can affect the amounts reported for assets and liabilities, and the results for the year. The nature of estimation is such though that actual outcomes could differ significantly from those estimates.

There are no sources of estimation uncertainty:

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 August 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 August 2025.

4. STAFF COSTS

The average monthly number of employees during the period was nil.

5. MOVEMENT IN FUNDS

	At 21.8.24	Net movement in funds	At 31.8.25
	£	£	£
Unrestricted funds			
General fund	-	34	34
TOTAL FUNDS	<u>-</u>	<u>34</u>	<u>34</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	7,860	(7,826)	34
TOTAL FUNDS	<u>7,860</u>	<u>(7,826)</u>	<u>34</u>

6. RELATED PARTY DISCLOSURES

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

Detailed Statement of Financial Activities
for the Period 21 August 2024 to 31 August 2025

	£
INCOME AND ENDOWMENTS	
Donations and legacies	
Donations	7,860
	7,860
Total incoming resources	7,860
EXPENDITURE	
Charitable activities	
Consulting	1,947
Refreshments	785
Room hire	300
Dues and subscription	675
Office costs	428
Travel	370
Beneficiary equipment	289
Beneficiary expenses	1,034
Volunteer expenses	1,688
Marketing	310
Total resources expended	7,826
Net expenditure	
	34