

**REGISTERED CHARITY NUMBER: SC047647**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 1 June 2025  
for  
When I Grow Up (UK)

When I Grow Up (UK)

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for the Year Ended 1 June 2025

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## When I Grow Up (UK)

### Report of the Trustees for the Year Ended 1 June 2025

The trustees have pleasure in presenting their report together with the financial statements for the year ended 1<sup>st</sup> June 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 2015).

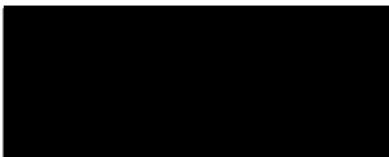
## **REFERENCE AND ADMINISTRATION DETAILS**

**Registered Charity number**  
SC047647

**Registered office**  
Standard Buildings  
94 Hope Street  
Glasgow  
G2 6PH

## **REFERENCE AND ADMINISTRATION DETAILS**

### **Trustees**



### **Independent examiner**



Grasp Financial  
14 Randall Drive  
Hamilton  
ML3 8SF

## When I Grow Up (UK)

### Report of the Trustees for the Year Ended 1 June 2025

## **Structure, Governance and Management**

### **Constitution**

The charity is a Scottish Charitable Incorporated (a SCIO). It was registered in its current legal form on 17 August 2017. It is a single tier structure as such the trustees are members of the charity.

### **Appointment of trustees**

The board, who holds meeting regularly, are the charity's trustees. The board is responsible for appointing charity trustees to fill vacancies. There must be a minimum of 3 and maximum of 7 charity trustees.

## **Objectives and Activities**

### **Charitable purposes**

- i) To help in empowering children between the ages of 4 and 18 living in extreme poverty by forming partnerships with indigenous leaders around the globe who are seeking to value and provide for children through holistic community development.
- ii) To raise awareness in the United Kingdom of the living conditions of children living in poverty and to raise funds for the relief of poverty by visiting specific areas in which children live in poverty.
- iii) To support the work of the charitable organisation: When I Grow Up – Global, registered in the United States of America, in providing funding and leadership to partners working in impoverished communities in countries throughout the world to bring education and feeding programmes, to children without hope of lifting themselves out of poverty by their own efforts and means of providing business advice and support to adults in those communities to enable them to escape from the cycle of poverty.
- iv) To develop the work of When I Grow Up (UK) so that it is in a position to provide relief from poverty and provide education and health care in other impoverished areas of the world.

## Activities

During the year the charity's trustee have focused on the practical matters of running a charitable organisation, this includes registering with Her Majesty's Revenue and Customs for gift aid.

The leadership spent time brainstorming strategy and plans to continue seeing an increase in the help we can bring the children we stand with in the slums of Nairobi, Kenya.

During the year a school in York, UK adopted our charity as their partner charity of the year and through many fundraising activities raised support for the children of Huruma slum. We had some JustGiving campaigns where the general public participated in helping us through some specific projects.

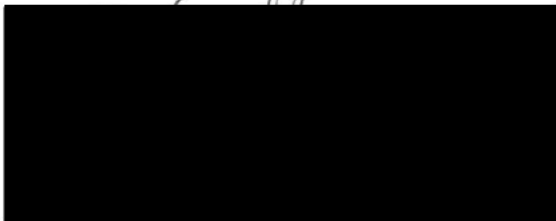
We also had several people become partners with us in regular support.

We feel 2024/25 was an effective year in advancing our mission, helping children and raising the profile and presence of When I Grow Up UK amongst our circles of influence.

Plans for future period

We look forward in 2026 to pushing its presence beyond our circle of influence.

Approved by the board of trustees on 16<sup>th</sup> February 2026 and signed on its behalf by:



Independent Examiner's Report to the Trustees of  
When I Grow Up (UK)

I report on the accounts for the year ended 1<sup>st</sup> June 2025 set out in page six to twelve.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that, in any material respect, the requirements
  - To keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - To prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

Have not been met; or

- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

When I Grow Up (UK)

Statement of Financial Activities  
For the Year Ended 1 June 2025

1.6.25

		<i><b>Unrestricted Fund</b></i>	<i><b>Restricted Fund</b></i>	<i><b>Total Funds</b></i>
	Notes	£	£	£
<i><b>INCOME AND ENDOWMENTS FROM</b></i>				
<i>Fundraising</i>		620.00	-	620.00
		-	-	-
		—	—	—
<i><b>Total</b></i>		620.00	-	620.00
<i><b>EXPENDITURE ON</b></i>				
<i>Raising Funds</i>	2	216.00	-	216.00
<i>Gifts</i>		-	-	-
		—	—	—
<i><b>Total</b></i>		216.00	-	216.00
		—	—	—
<i><b>NET INCOME/(EXPENDITURE)</b></i>		404.00	-	404.00
<i><b>RECONCILIATION OF FUNDS</b></i>				
<i><b>Total funds brought forward</b></i>		4,387.80	-	4,387.80
		—	—	—
<i><b>TOTAL FUNDS CARRIED FORWARD</b></i>		<b>4,791.80</b>	-	<b>4,791.80</b>
		—	—	—

The notes form part of these financial statements

When I Grow Up (UK)

Balance Sheet  
At 1 June 2025

1.6.25

	<i>Unrestricted Fund</i>	<i>Restricted Fund</i>	<i>Total Funds</i>
Notes	£	£	£
<b>CURRENT ASSETS</b>			
<i>Cash at bank and in hand</i>	4,791.80	-	4,791.80
	_____	_____	_____
	4,791.80	-	4,791.80
 <b>CREDITORS</b>			
<i>Amounts falling due within one year</i>	-	-	-
	_____	_____	_____
<b>NET CURRENT ASSETS/(LIABILITIES)</b>	-	-	-
	_____	_____	_____
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>	4,791.80	-	4,791.80
	_____	_____	_____
<b>NET ASSETS/LIABILITIES</b>	4,791.80	-	4,791.80
	_____	_____	_____
 <b>FUNDS</b>			
<i>Unrestricted funds</i>			4,791.80
 <i>Restricted funds</i>			-
			_____
<b>TOTAL FUNDS</b>			4,791.80
			_____

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 1 June 2025.

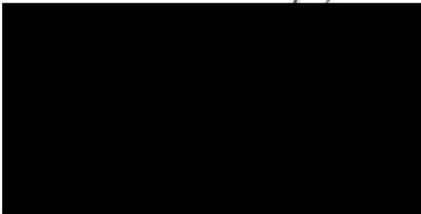
The members have not required the company to obtain an audit of its financial statements for the year ended 1 June 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledged their responsibility for

- (a) Ensuring that the charitable company keeps accounting records that comply with Section 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 Section 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.

These financial statements were approved by the Board of Trustees on and were signed on its behalf by:



The notes form part of these financial statements

## When I Grow Up (UK)

### Notes to the Financial Statements For the Year Ended 1 June 2025

#### **1. ACCOUNTING POLICIES**

##### **Basis for preparing financial statements**

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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', 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.

##### **Income**

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

##### **Expenditure**

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

##### **Taxation**

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

##### **Fund accounting**

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

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

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

## **2. RAISING FUNDS**

### **Raising donations and legacies**

1.6.25  
£216.00

Support costs (Just Giving Charge)

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## **3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 1 June 2025

### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 1 June 2025

## **4. STAFF COSTS**

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

## **5. RELATED PARTY DISCLOSURES**

Gilbert Foster, one of the trustees, is a leader for the charitable organisation: When I Grow Up – Global, which is Registered in the United States of America

When I Grow Up (UK)

Detailed Statement of Financial Activities  
For the Year Ended 1 June 2025

1.6.25  
£

**INCOME AND ENDOWMENTS**

**Donation and legacies**

Fundraising Events

620.00

**Total incoming resources**

620.00

This page does not form part of the statutory financial statements