

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
Children Heard and Seen

Chapman Robison and Moore Limited
30 Bankside Court
Stationfields
Kidlington
Oxford
OX5 1JE

Children Heard and Seen

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for the Year Ended 31 March 2024

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Children Heard and Seen

Report of the Trustees for the Year Ended 31 March 2024

The main Trustees report is being submitted on a separate document to these accounts

STRATEGIC REPORT

Going concern

The trustees are confident of the ability of the charity to continue as a going concern in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a Charitable Incorporated Organisation (CIO), registered on 16th of July 2014. The charity was established under a constitution which established the objects and powers of the CIO.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CE002293 (England and Wales)

Registered Charity number

1157879

Registered office

Hillend Camp
Eynsham Road
Cumnor
Oxford
Oxfordshire
OX2 9NJ

Trustees

Ms. B Rowe (resigned 31/3/2024)
Ms H Kilby
Ms G Parry
Sir A. Baldry
Ms K Gardner
R Lubkowski
Mr Peter Redman (appointed 19/1/2024)

Independent Examiner

Alan P. Sowden FCCA
Chapman Robinson and Moore Limited
30 Bankside Court
Stationfields
Kidlington
Oxford
OX5 1JE

Children Heard and Seen

Report of the Trustees
for the Year Ended 31 March 2024

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 16 December 2024 and signed on the board's behalf by:



Mr Ralph Lubkowski – Chair of Trustees



Mr Peter Redman – Trustee (Treasurer)

Independent Examiner's Report to the Trustees of
Children Heard and Seen

Independent examiner's report to the trustees of Children Heard and Seen ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 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 accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent Examiner's Report to the Trustees of
Children Heard and Seen

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts to be reached.

Alan P. Sowden FCCA
The Association of Chartered Certified Accountants

Chapman Robison and Moore Limited
30 Bankside Court
Stationfields
Kidlington
Oxford
OX5 1JE

Date: 16/12/2024

Children Heard and Seen

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31/3/24 Total funds £	31/3/23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	278,211	364,390	642,601	574,521
Other income		8,695	-	8,695	-
Total		<u>286,906</u>	<u>364,390</u>	<u>651,296</u>	<u>574,521</u>
 EXPENDITURE ON					
Charitable activities	3				
Charitable activities		97,376	379,846	477,222	319,270
Administration		67,011	-	67,011	41,133
Other		2,554	-	2,554	630
Total		<u>166,941</u>	<u>379,846</u>	<u>546,787</u>	<u>361,033</u>
NET INCOME/(EXPENDITURE)		119,965	(15,456)	104,509	213,488
 RECONCILIATION OF FUNDS					
Total funds brought forward		70,817	393,314	464,131	250,643
TOTAL FUNDS CARRIED FORWARD		<u>190,782</u>	<u>377,858</u>	<u>568,640</u>	<u>464,131</u>

The notes form part of these financial statements

Children Heard and Seen

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	31/3/24 Total funds £	31/3/23 Total funds £
FIXED ASSETS					
Tangible assets	9	7,661	-	7,661	-
CURRENT ASSETS					
Debtors	10	13,925	-	13,925	6,166
Cash at bank		179,057	377,858	556,915	459,944
		<u>192,982</u>	<u>377,858</u>	<u>570,840</u>	<u>466,110</u>
CREDITORS					
Amounts falling due within one year	11	(9,861)	-	(9,861)	(1,979)
NET CURRENT ASSETS		<u>183,121</u>	<u>377,858</u>	<u>560,979</u>	<u>464,131</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>190,782</u>	<u>377,858</u>	<u>568,640</u>	<u>464,131</u>
NET ASSETS		<u>190,782</u>	<u>377,858</u>	<u>568,640</u>	<u>464,131</u>
FUNDS	12				
Unrestricted funds				190,782	70,817
Restricted funds				377,858	393,314
TOTAL FUNDS				<u>568,640</u>	<u>464,131</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

Children Heard and Seen

Balance Sheet - continued

31 March 2024

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.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 December 2024 and were signed on its behalf by:



Mr Peter Redman – Trustee (Treasurer)



Mr Ralph Lubkowski – Chair of Trustees

Children Heard and Seen

Cash Flow Statement
for the Year Ended 31 March 2024

	Notes	31/3/24 £	31/3/23 £
Cash flows from operating activities			
Cash generated from operations	1	107,186	208,617
Net cash provided by operating activities		<u>107,186</u>	<u>208,617</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(10,215)	-
Net cash (used in)/provided by investing activities		<u>(10,215)</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		<u>96,971</u>	<u>208,617</u>
Cash and cash equivalents at the beginning of the reporting period		<u>459,944</u>	<u>251,327</u>
Cash and cash equivalents at the end of the reporting period		<u><u>556,915</u></u>	<u><u>459,944</u></u>

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31/3/24	31/3/23
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	104,509	213,488
Adjustments for:		
Depreciation charges	2,554	-
Increase in debtors	(7,759)	(5,944)
Increase in creditors	7,882	1,073
Net cash provided by operations	<u>107,186</u>	<u>208,617</u>

2. ANALYSIS OF CHANGES IN NET FUNDS	At 1/4/23	Cash flow	At 31/3/24
	£	£	£
Net cash			
Cash at bank	459,944	96,971	556,915
	<u>459,944</u>	<u>96,971</u>	<u>556,915</u>
Total	<u>459,944</u>	<u>96,971</u>	<u>556,915</u>

1. ACCOUNTING POLICIES

Basis of preparing the 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 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.

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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life

Computer equipment	25% on cost
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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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31/3/24 £	31/3/23 £
Grants	445,634	435,791
Donations	196,967	138,730
	<u>642,601</u>	<u>574,521</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Charitable activities	475,062	2,160	477,222
Administration	-	67,011	67,011
	<u>475,062</u>	<u>69,171</u>	<u>544,233</u>

4. SUPPORT COSTS

	Management £	Finance £	Information technology £
Charitable activities	-	-	2,160
Administration	41,089	306	-
	<u>41,089</u>	<u>306</u>	<u>2,160</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

4. SUPPORT COSTS - continued

	Other £	Governance costs £	Totals £
Charitable activities	-	-	2,160
Administration	11,407	14,209	67,011
	<u>11,407</u>	<u>14,209</u>	<u>69,171</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/24 £	31/3/23 £
Depreciation - owned assets	2,554	-
	<u>2,554</u>	<u>-</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

7. STAFF COSTS

	31/3/24 £	31/3/23 £
Wages and salaries	359,318	270,722
Social security costs	30,769	18,310
Other pension costs	15,841	14,627
	<u>405,928</u>	<u>303,659</u>

The average monthly number of employees during the year was as follows:

	31/3/24	31/3/23
Charitable activities	15	9
	<u>15</u>	<u>9</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24	31/3/23
	£	£
Trade debtors	4,926	2,337
Prepayments and accrued income	8,999	3,829
	<u>13,925</u>	<u>6,166</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24	31/3/23
	£	£
Trade creditors	9,321	1,439
Accrued expenses	540	540
	<u>9,861</u>	<u>1,979</u>

12. MOVEMENT IN FUNDS

Please note there are designated reserves from the unrestricted funding of £147,000.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Children Heard and Seen

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31/3/24 £	31/3/23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	445,634	435,791
Donations	196,967	138,730
	<hr/>	<hr/>
	642,601	574,521
Other income		
Primary Purpose Trading	8,695	-
	<hr/>	<hr/>
Total incoming resources	651,296	574,521
EXPENDITURE		
Charitable activities		
Wages	359,318	270,722
Social security	30,769	18,310
Pensions	15,841	14,627
Advertising	16,059	7,117
General expenses	53,075	8,494
	<hr/>	<hr/>
	475,062	319,270
Other		
Entertainment	-	630
Plant and machinery	2,554	-
	<hr/>	<hr/>
	2,554	630
Support costs		
Management		
Insurance	2,264	1,695
Telephone	2,802	2,146
Postage and stationery	2,320	2,517
Administration costs	25,610	4,405
Carried forward	32,996	10,763

This page does not form part of the statutory financial statements

Children Heard and Seen

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	31/3/24	31/3/23
	£	£
Management		
Brought forward	32,996	10,763
Rent	6,403	5,647
Computer costs	1,690	1,318
	<hr/>	<hr/>
	41,089	17,728
Finance		
Bank charges	306	222
Information technology		
Staff development	2,160	-
Other		
Travel	11,407	10,950
Governance costs		
Accountancy and legal fees	14,209	12,233
	<hr/>	<hr/>
Total resources expended	546,787	361,033
	<hr/>	<hr/>
Net income	104,509	213,488
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