

**Just Helping Children**  
**(A company limited by guarantee)**

**Report and Financial Statements**  
**For the year ended 30 September 2025**

Charity no: 1164473 / SC046157

Company no: 09758847

**JUST HELPING CHILDREN**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2025**

	<b>Page</b>
Legal and administrative information	1
Report of the Trustees	2 - 17
Independent Auditors Report	18 - 20
Statement of Financial Activities	21
Balance Sheet	22
Statement of Cash Flows	23
Notes to the Financial Statements	24 - 34

**JUST HELPING CHILDREN**  
**LEGAL AND ADMINISTRATIVE INFORMATION**  
**FOR THE YEAR ENDED 30 September 2025**

<b>Trustees:</b>	See Trustees Report
<b>Registered office:</b>	85 Prince of Wales Road Norwich Norfolk NR1 1DG
<b>Company Number:</b>	09758847
<b>Charity Number:</b>	1164473 (England & Wales) SC046157 (Scotland)
<b>Auditors:</b>	Sexty & Co Chartered Certified Accountants Registered Auditor 124 Thorpe Road Norwich NR1 1RS
<b>Bankers:</b>	HSBC Bank plc 105 Mount Pleasant Tunbridge Wells TN1 1QP
<b>Investment Managers:</b>	Quilter Cheviot One Kingsway London WC2B 6AN

## JUST HELPING CHILDREN

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 September 2025

The charity Trustees (who are also the directors of the company for the purposes of company law) 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).

Company law requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the Trustees confirms that to the best of his/her knowledge there is no information relevant to the audit of which the auditors are unaware. Each of the Trustees also confirms that he/she has taken all necessary steps to ensure that he/she is aware of all relevant audit information and that this information has been communicated to the auditors.

#### **Reference and administrative details of the Trust, its Trustees and advisers**

Just Helping Children is a company limited by guarantee (number 09758847) and a registered charity (number 1164473). It is governed by its Memorandum of Association and Articles of Association dated 2 September 2015. The company was incorporated on 2 September 2015. We are now known as Just4Children with this regulator. The company also registered as a charity with the office of the Scottish Charity Regulator (OSCR) (number SC046157) on 24 November 2015. We remain known as Just Helping Children with them.

The names of the Trustees, who served during the year and up to the date of this Report are set out as follows:

#### **Trustee**

Miss Jacqueline Tapp	throughout this financial period
Mrs Eleanor Florey	throughout this financial period
Miss Louise Elliot	throughout this financial period
Miss Lisa Peacock	throughout this financial period

#### **Structure, governance and management**

The Board comprises of four Trustees who are also the company directors under company law. Trustees consider the board of Trustees and the Chief Executive Officer as comprising the key management personal of the charity in charge of directing, controlling and running the charity on a day to day basis. All Trustees give of their time freely. The Chief Executive Officer is responsible for the day to day operations of the charity and has documented authority from the Board.

## JUST HELPING CHILDREN

### REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2025

#### **Structure, governance and management (continued)**

New Trustees are appointed by the existing Trustees and serve for a three-year term. Upon completion of their tenure, they may nominate themselves for re-appointment. The Articles of Association stipulate a minimum of three Trustees, with no maximum limit. Upon appointment, new Trustees receive a comprehensive Trustee Induction Pack, which includes historical background and organisational structure, recent financial reports, Board meeting minutes, and guidance on the roles and responsibilities of charity Trustees. Additionally, they receive general advice on effective charity management.

New Trustees are encouraged to request training on any matters pertinent to their specific roles within the organisation. Upon appointment, they sign a model Trustee declaration statement. The induction process comprises reviewing a role description, adhering to the good practice guides of the Charity Commission, and attending an initial meeting with the Trustees and the Chief Executive Officer.

During bi-monthly Trustee meetings, the Board collectively determines the broad strategy and areas of activity for the charity. In instances where agreement cannot be reached, decisions are made by a majority vote. In cases of equal votes, the Chair holds a second or casting vote. Any modifications to the Articles of Association must also be approved by the Trustees. The day-to-day administration of the charity is delegated to the Chief Executive Officer. The Board convened six times during the financial year.

The remuneration of the Chief Executive and all staff is annually reviewed and typically adjusted upwards in accordance with average earnings to reflect a cost-of-living adjustment. In light of the nature of the charity, the Trustees benchmark their pay levels against those of other charities. Trustees generously donate their time, and no Trustee remuneration was provided during the year. Additionally, no Trustee had any beneficial interests in any contracts with the charity during that period.

Trustees are encouraged to request training on any matters pertinent to their specific roles within the organisation.

#### **Risk Management**

The charity's Trustees regularly assess the major risks to which the charity is exposed. They have reviewed these risks and established systems and procedures to manage them effectively. A risk assessment process is integrated into the strategic plan, which regularly reviews the range of risks affecting the charity and implements procedures to minimise adverse effects. The current significant risk is considered to be the impact of the cost-of-living crisis and inflationary pressures on our overall fundraising efforts.

The strategic plan is reviewed annually and includes tactics to mitigate any risks. The reserves policy outlined later is intended to protect the charity from fluctuations in income or the short-term reduction of unrestricted funding.

The Trustees have ensured that adequate systems and procedures are in place to manage the risks identified. Risk is an inherent aspect of charitable activity, and managing it effectively is crucial for the Trustees to achieve their key objectives and safeguard charity funds and assets. Where appropriate, risks are covered by insurance.

A risk policy has been established to outline the fundamental principles and strategies employed in risk management. The risk framework enables the Trustees to:

- Identify the primary risks that apply to the charity;
- Determine appropriate responses to risks
- Provide an accurate statement on risk management in the annual report

## JUST HELPING CHILDREN

### REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2025

#### **Risk Management (continued)**

Identifying and managing potential and probable risks is a fundamental aspect of effective governance. By managing risk effectively, Trustees contribute to ensuring that:

- Significant risks are known and monitored, facilitating informed decision-making and timely action;
- The charity maximises opportunities and develops them with the assurance that any risks will be managed;
- Forward and strategic planning are enhanced;
- The charity's objectives are achieved more successfully.

The framework established dictates how we mitigate the identified risks: Formulating comprehensive fundraising strategies and conducting regular financial audits, coupled with a phased expenditure system that facilitates responsible budgeting.

#### **Key Measures:**

- Clear Delegated Authority and Control: Establishing a well-defined structure of delegated authority and control to ensure effective oversight
- Compliance with Reserves Policy: Maintaining adequate reserves in accordance with the charity's reserves policy to safeguard financial stability
- Regular Contract Monitoring: Implementing regular monitoring of contracts to identify and address potential issues promptly

#### **GDPR Compliance**

The organisation is registered under the Data Protection Act and complies with the General Data Protection Regulations 2018. GDPR has been fully implemented, and ongoing reviews and enhancements are conducted with clear rationales for data retention and privacy policies.

#### **Fundraising Regulator Compliance**

The charity is committed to the independent regulation of charitable fundraising. The charity is a paying member of the Office of the Fundraising Regulator and adheres to their guidelines and we are working towards full compliance with the Charity Governance Code.

#### **Our Work**

Healthcare interventions, equipment, operations, and therapies to enhance the quality of life for children and families continue to receive increased funding due to the support provided by our team. We are proud of the independence that life-changing interventions like Just4Children can enable children to achieve, where the National Health Service (NHS) may not be able to provide. The necessity of our charity remains evident to many.

Global and national economic conditions have impacted Just4Children and our families. The ongoing cost-of-living crisis poses a consideration, but our fundraising efforts have remained resilient. Our team has ensured that our families receive the utmost support, particularly during challenging times. We have collaborated with them to identify effective and innovative fundraising activities that help them achieve their targets.

Developing our marketing remains a cornerstone of our strategies and activities. We are committed to building brand awareness and employing marketing more effectively to enhance our reputation, convey the value of our support, and market our services to families. These efforts will continue as we progress into 2026 and beyond. We have fully optimised and updated our website.

## JUST HELPING CHILDREN

### REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2025

#### Charity's Objects

Just4Children's objects are set out in our Articles of Association.

The charity provides support to the families of ill and disabled children in the United Kingdom who require specialist medical surgery, treatment, therapy, and equipment. This support aims to enhance the quality of life for these children and provide them with a brighter future.

#### Mission

Our mission is to empower families across the United Kingdom and Ireland to secure funding and support for children and young people who require healthcare that is not readily available.

We provide families with the necessary tools and support to confidently and successfully fundraise for their child's healthcare, empowering them to make essential decisions without financial constraints. Through impactful storytelling and highlighting the critical need for funding children and young people's healthcare and the broader societal benefits, we inspire and mobilise support for our families.

We unite families, volunteers, and supporters in a collaborative network that opens doors to vital resources, amplifying fundraising efforts and assisting families in navigating their child's healthcare journey with confidence. Just4Children provides transformative support to families of children with disabilities and complex medical needs across the United Kingdom and Ireland, enabling them to access the care, therapies, and equipment they require.

While our support is nationwide, we acknowledge that each family's situation is unique. Therefore, we work closely with parents and carers to comprehend their child's specific needs, personal circumstances, and the opportunities available within their local community. Many families encounter financial barriers when seeking essential treatments, as statutory funding does not always cover the full cost. Just4Children bridges this gap by facilitating fundraising with charity status, enabling families to access alternative funding sources, and providing practical and emotional support throughout their journey.

#### Values

- **Respect:** Treat yourself and others with dignity and respect at all times
- **Equality:** Treat everyone equally, fairly, and without discrimination, prejudice, or bias
- **Understanding:** Listen attentively and respond positively to your members, partners, and supporters
- **Caring:** Show care and consideration to everyone
- **Integrity:** Act at all times with integrity, honesty, and sincerity

The charity provides support to families raising funds for medical treatment and therapy within the self-funded sector of medicine and healthcare in the United Kingdom and Ireland. Funds are also raised for surgical and treatment by medical specialists abroad, where the specialist knowledge and expertise are available, to treat children as quickly as possible, often with groundbreaking therapies not available in the UK.

Parental choice is paramount. We ensure parents ask the right questions to guide them to the optimal solution for their child. Ultimately, the parent makes the decision regarding the best available treatment, consulting with various sources. However, if the preferred parental solution is an untried or untested treatment outside a clinical trial, Just4Children will not support fundraising for that child.

What sets Just4Children apart is its well-established fundraising infrastructure and support mechanism for marketing and communication of individual campaigns. This enables families to quickly establish their fundraising stories and begin receiving donations. Families have the assurance that their funds are managed by a well-established charity in accordance with Charity Commission guidelines and can contact the team to discuss their campaign, receive support, encouragement, and guidance. Donors have the reassurance that their donations will be used appropriately and within the guidelines set by the fundraising regulator, unlike unregulated crowdfunding campaigns established by individuals not subject to the same checks.

## JUST HELPING CHILDREN

### REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2025

#### Values (continued)

The number of disabled children continues to grow, and this is anticipated to increase further in the coming years driven by improved diagnosis, reduced stigma in reporting disability, and better survival rates for preterm infants.

With one in every 400 children born with cerebral palsy, it is unsurprising that a significant number of the families we support have a child living with this condition. Many are raising funds for additional physiotherapy not offered on the National Health Service (NHS) or specialist equipment.

Just4Children provides a well-established fundraising infrastructure and support mechanism for the marketing and communication of individual campaigns. This allows families to quickly establish their fundraising story and begin receiving donations. Families have the assurance that their funds are managed by a well-established charity in accordance with charity commission guidelines. They also know they can contact the team to discuss their campaign, receive support, encouragement, and guidance.

#### Objectives and activities for the public benefit

The Charity provides support to families of ill and disabled children in the United Kingdom who require specialised medical surgery, treatment, therapy, and equipment. Our mission is to facilitate fundraising for children's treatment at the opportune time and location. Our vision is that every child receives the necessary treatment to transform their lives.

Establishing a charity independently can be time-consuming and costly. By partnering with The Charity, families can create personalised campaigns within our organisation, leverage our well-recognised brand, and raise funds tax-efficiently. By sharing the expenses associated with these advantages, families ensure that their campaigns are conducted efficiently and effectively by a dedicated team of professionals.

The Trustees have fulfilled their obligation in Section 17 of the Charities Act 2011 to adhere to the public benefit guidance published by the Charity Commission in determining the activities of the Charity. The Trustees have considered the public benefit provided by the charity in relation to its charitable purpose, as outlined in the Objects. The Trustees will continue to prioritise the provision of public benefit as the primary activities of the charity.

The Charity works diligently to inform all families with ill and disabled children of the assistance and support we offer. We have particularly developed our social media presence to achieve this objective.

We do not conduct means tests for individuals seeking support.

Just4Children provides fundraising support for families in the following areas:

- Life-altering treatment for children with brain injuries
- Access to quality-of-life enhancing surgeries and treatments

Key Benefits for Children with Disabilities and Illnesses:

- Access to life-saving surgeries and treatments
- Probable and likely surgeries and treatments that have not yet been diagnosed
- Short breaks and holidays for children whose families are battling illnesses and disabilities
- Mobility aids and sensory equipment
- Holistic therapy and support programs tailored to the needs of autistic children
- Adaptations to homes and living environments to enhance the quality of life
- Sports equipment that enables talented disabled athletes to participate in competitive sports
- And any other areas that the Trustees deem beneficial for children with disabilities and illnesses

## JUST HELPING CHILDREN

### REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2025

#### **This Year**

Reflecting on the past year at Just4Children, one element stands out above all else, namely the remarkable determination of the families we support. This year has been one of growth, renewed focus, and most importantly, impact. We have assisted children and young people in accessing the healthcare they require, when they require it most.

In 2025 Just4Children faced an evolving landscape shaped by economic pressures, policy changes, and shifting public expectations. We needed to keep up with the rising cost of operating. Increases to rents, utilities, staff wage bills, employer national insurance contributions and general expenses means every pound we raise has to go further than ever.

While funding constraints and political, economic, environmental and legal complexities present ongoing challenges, we are excited that a wealth of opportunities still exist for innovation, digital transformation, and enhanced community engagement.

With mounting strain on public healthcare services and families grappling with escalating financial pressures, our role has never been more critical. At Just4Children, our mission is straightforward yet fundamental: no child or young person should be deprived of access to essential healthcare. Daily, we assist families in securing funding, resources, and support for medical treatments and services that are not freely available through the National Health Service (NHS) or public services. Over the past year, we have witnessed the profound impact of this work. Children and young people have received transformative healthcare, families have experienced reduced financial and emotional strain, and parents have gained confidence in managing their child's care.

The healthcare landscape for children and young people in the United Kingdom has become increasingly intricate and challenging, with families of all socioeconomic backgrounds struggling to meet their child's healthcare needs without fault. The past decade has also witnessed a substantial increase in the proportion of children reporting disabilities, rising by nearly half a million to 1.2 million in the 2022-23 financial year. This trend, coupled with a persistent cost-of-living crisis and overstretched local services, underscores the pressing need for enhanced support systems and proactive measures.

Regrettably, our family's needs remain undiminished. However, amidst the current economic challenges, fundraising continues to be a commendable initiative for families to undertake. Therefore, meticulous planning and a compelling marketing strategy are paramount to effectively raise funds.

Despite reduced disposable income for donations, charitable giving remains robust.

Just4Children's services continue to be in high demand. Our presence is more crucial than ever, especially during times of greatest need. The organization's growth is essential to support more families across the UK. Our ability to provide assistance is contingent upon the support of our supporters, donors, and funders, who enable us to expand our reach and impact.

The National Health Service (NHS) has faced significant strain for many years and is now publicly recognised as in crisis. The unfortunate situation where sick and disabled children are denied access to vital treatments, therapies, and equipment is becoming increasingly prevalent. These delays have adverse consequences on their health and well-being.

Fundraising with a registered charity like Just4Children offers fundraising and marketing expertise, practical guidance, and emotional support. This comprehensive approach enables families in the UK to raise funds for their children more efficiently and effectively compared to traditional crowdfunding methods.

## JUST HELPING CHILDREN

### REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2025

#### EDI

We acknowledge that equality, diversity, and inclusion are not only fundamental to fostering an inclusive workforce but also the cornerstone of our charitable objectives. Our mission is to promote and deliver equitable access to our services for disabled and vulnerable children and young people within our community.

We strive to create a safe and welcoming environment for all individuals. To achieve this, we actively challenge all forms of oppression, including those rooted in race, ethnicity, nationality, creed, gender, sex, class, sexuality, gender reassignment, learning abilities, physical impairments, mental illnesses, HIV status, age, occupation, income, wealth, and unrelated criminal convictions.

Our commitment to EDI extends to designing our activities, services, and decision-making processes specifically to encourage and support participation from individuals facing societal disadvantage. This includes women, people of British and Minority Ethnic (BME) origin, disabled individuals, LGBTQ+ individuals, and those living on low incomes.

Our key aims in this regard are as follows:

- 1. Ensuring Fair Fundraising Opportunities:** We strive to provide fair fundraising opportunities for all our families and establish enduring, long-lasting relationships with individuals from diverse communities.
- 2. Promoting an Inclusive Culture:** We aim to foster an open and inclusive culture when communicating with families, suppliers, supporters, and staff.
- 3. Challenging Harmful Stereotypes and Unconscious Bias:** We actively challenge harmful stereotypes and raise awareness of unconscious bias.
- 4. Enhancing Cultural Understanding:** We seek to increase our understanding of a diverse range of cultural festivals and customs to develop more relevant and targeted fundraising plans and inspire new fundraising avenues.
- 5. Achieving a More Representative and Inclusive Just4Children Family:** Our ultimate goal is to create a more representative and inclusive Just4Children family.

Our vision is that all children can receive the assistance they require, regardless of their race or background. Therefore, recognising and understanding inequality in our society and championing equality in its place is integral to our mission.

#### Volunteers

The Trustees are deeply appreciative of the substantial contributions made by the charity's volunteers and fundraisers in supporting our children.

#### Grant Policy

The Trustees have formulated their grant-making policy to align with their objectives and aims. Grants are awarded when the Trustees believe their contribution will have a tangible impact on a young life. Applications are reviewed by the Trustees at the bi-monthly Trustee meetings. Due to limited funds, grants may not be granted to all applicants.

Applications from any geographical location within the United Kingdom or Ireland are eligible for consideration. Applications can be submitted by individuals or organisations. Each application is evaluated on a case-by-case basis.

The Trustees apply the funds of Just4Children at their discretion, ensuring compliance with the charitable purposes and objectives of the organisation. The number of children that can be supported is naturally constrained by the available funds each year.

## JUST HELPING CHILDREN

### REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2025

#### **Grant Policy (continued)**

The Trustees have identified the current priorities for funding:

- Providing financial or urgent support to families in the most dire need.

These priorities will be reassessed annually by the Trustees. Adjustments may be made based on circumstances and the perceived effectiveness of fund allocation. Any modifications must still adhere to the charitable purpose and objectives of the organisation.

#### **Increasing Demands on the NHS**

The National Health Service (NHS) is currently experiencing unprecedented pressures in its 70-year history. These challenges are projected to persist and potentially escalate due to ongoing demographic shifts.

As the NHS approaches its operational limits, children with additional needs frequently do not receive the comprehensive care they require. The funding shortfall in services for disabled children is particularly concerning. Consequently, families are often forced to make difficult decisions regarding access to essential healthcare interventions, resulting in an increased reliance on fundraising efforts.

Just4Children recognises the pivotal role it plays in bridging these funding gaps for families. Our mission is to provide effective and transparent fundraising solutions that surpass the capabilities of conventional crowdfunding platforms.

The financial burdens faced by families across the UK and Ireland, irrespective of their background or circumstances, are undeniable. Just4Children is dedicated to being an essential partner in addressing this crisis by empowering families to fundraise with greater efficacy and resilience.

In the current financial year, we have invested substantial resources into operational costs, therapeutic interventions, and medical equipment, which have yielded significant improvements in the lives of children and alleviated financial burdens on the National Health Service (NHS). By providing access to treatments and equipment that the NHS may not be able to offer, we indirectly contribute to the long-term financial savings of the NHS. We are proud to make a positive impact and support the NHS during these challenging times.

We anticipate the challenges that lie ahead in 2026 and are confident that with the unwavering support of our small and dedicated team, we will diligently address the needs of our children and provide them with the assistance they require.

#### **Impact**

Throughout the year, we maintained regular communication with parents to ensure they had access to the necessary resources and to provide a listening ear when they felt overwhelmed by the stress of the pandemic. In particular, we endeavoured to assist our families in navigating the challenges posed by the pandemic and lockdowns with additional support.

Collaborating with therapists and health centres, we facilitated the participation of numerous children in online physiotherapy and sensory sessions, enabling them to maintain their physical and mental well-being during a period when many of their conditions might have otherwise worsened.

Furthermore, we enhanced our website by regularly reviewing and updating it, thereby attracting more families and donors. Our dedicated 0800 telephone number provides free access to our services, ensuring that families can contact us without incurring any costs.

In addition, we have been actively developing our social media presence and supporting families through this method. By leveraging the power of social media, we have enabled families to effectively promote their campaign and enhance their fundraising efforts. Our engagement with Facebook and Twitter has consistently improved, while our Instagram usage has proven instrumental in showcasing our work and impact.

## JUST HELPING CHILDREN

### REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2025

#### **Impact (continued)**

Furthermore, we have expanded our public relations and media activities, providing support to families when interacting with written or spoken media, including television and radio interviews.

#### **Promoting Our Story**

Our website underwent regular reviews and updates throughout the year, ensuring that information and support were readily accessible and comprehensible. We also maintained a web-chat service to engage with visitors to our site, providing immediate assistance and support as necessary.

#### **Activity in Social Media Development**

Throughout this financial year, the charity has diligently progressed in its social media initiatives. The Google ad-words grant has been fully utilised to facilitate the seamless guidance of families and supporters to our website.

Our engagement with Facebook and Instagram has consistently improved, while Instagram has proven instrumental in showcasing our work and demonstrating its impact. Furthermore, we have diligently developed our public relations and media activities, providing comprehensive support to families when interacting with various media platforms, including television and radio interviews.

#### **Key Achievements:**

- The charity responded to 150 direct enquiries for support.
- Our website recorded over 25,000 page impressions on average each month.
- Our Facebook reach has surged to 52,000 followers.

#### **Our Work**

All data has been fully migrated to the cloud to enhance data security.

Our Finance Sub-Committee oversees all financial aspects of the charity, including accounting practices, investment performance, audits, budgeting processes, and strategic risk registers. This committee convenes six times annually.

Throughout this financial year, we have continued to refine our systems and invoice and payment processes.

Donors can be assured that we adhere to the regulatory standards for fundraising. We are registered with the Fundraising Regulator and are committed to the Fundraising Promise and the Code of Fundraising Practice. We encourage our fundraising service providers to also be registered and adhere to the code. This report outlines the requirements charities must follow as stipulated in the Charities Act 2016.

We occasionally engage professional fundraisers to assist us in delivering fundraising initiatives. Our objective is to ensure that the agencies we employ also adhere to the highest standards of fundraising practice.

Our website provides a comprehensive complaints policy for the public, clearly outlining the process for filing complaints. We received five complaints during this financial year. In contrast, last year, we received ten complaints, resulting in a 30% decrease.

We promptly responded to all complaints within 10 days. Complaints are processed in accordance with our fundraising complaints policy. Serious complaints are escalated to our CEO and Trustees for consideration and potential lessons learned. We report to the Fundraising Regulator on the total number of complaints received.

#### **Supporting Families: A Comprehensive Approach**

In this financial year, we have provided support to 100 new families, with a total of over 500 families benefiting from our services. Our primary objective is to enable children with diverse medical conditions to access the additional assistance they require.

## JUST HELPING CHILDREN

### REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2025

#### **Supporting Families: A Comprehensive Approach (continued)**

For certain individuals, surgical intervention, such as selective dorsal rhizotomy (SDR), presents a transformative option. This procedure reduces stiffness and spasticity in the child's muscles, thereby enhancing their mobility and overall quality of life.

Access to specialised equipment can be pivotal for children with disabilities or mobility challenges. However, due to its high cost, the National Health Service (NHS) may not always be able to provide such transformative equipment. In such cases, our role becomes crucial in assisting families in their fundraising endeavours for various equipment types, including orthotics, assistive technology for communication, and vehicle adaptations that enable wheelchair use. These interventions empower children to thrive and reach their full potential.

Our support encompasses a comprehensive range of therapies and treatments, including physiotherapy, rehabilitation, speech and language therapy, occupational therapy, hydrotherapy, and music therapy.

Furthermore, we assist families in enhancing their home environments. This includes creating safe and accessible gardens and outdoor spaces for children with mobility and sensory impairments. Additionally, we adapt bathrooms and bedrooms, install stairlifts, and make homes more inclusive for individuals with wheelchairs and physical disabilities.

#### **Team Support**

Our team provides comprehensive support in the following areas:

- Phone Support: We offer a free phone number and are available for support and guidance daily throughout the year
- Online Fundraising Campaign: We establish an online fundraising campaign page, managing all off-line donations through cash and cheque transactions
- Grant Allocation: We allocate a grant to promote the campaign effectively
- Family Engagement: We assist families in promoting their campaigns and gaining exposure through press and television coverage
- Social Media Promotion: We actively promote campaigns across various social media channels
- Fundraising Kit Distribution: We provide fundraising kits to support families in their efforts
- Public Relations Support and Advice: We offer PR support and guidance to ensure the campaign's success
- Staff Availability: We ensure that staff members are available on the telephone to provide support and guidance whenever possible
- Gift-Aid Claiming: We diligently claim gift-aid where appropriate
- Facebook Support Group: We facilitate the establishment of a Facebook Support Group, enabling families to connect and provide mutual support
- Match Funding and Corporate Donations: We actively seek match funding and corporate donations to enhance the campaign's reach
- Invoice Payment and Travel/Accommodation Assistance: We ensure timely payment of invoices and provide travel and accommodation advice providing donors with unwavering certainty that funds are being utilised for the intended purposes and adhering to charity commission guidelines and best practices
- Collaboration with Other Charities and Trusts: We actively collaborate with other charities and trusts that offer grants, expanding our reach and resources

One of our Trustees has personally experienced the entire fundraising process with her son, providing invaluable support and advice to others in need.

## JUST HELPING CHILDREN

### REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2025

#### Team Support (continued)

Medical conditions we have helped families with include:

- Autism
- Cerebral Palsy
- Congenital Hypotonic
- Cystic Fibrosis
- Dystonia
- Downs Syndrome
- Epilepsy
- Global Development Delay
- Hypermobility
- Hypoxic Ischemic Encephalopathy
- Meningitis
- Plagiocephaly
- Retts Syndrome
- Scoliosis
- Swan
- Visual Impairments

This comprehensive list does not exhaust all the available treatments. We provide support to families with undiagnosed syndromes seeking innovative and groundbreaking therapies. Our Medical Advisor, Rachael Hutchinson, a consultant at the Norfolk and Norwich Teaching Hospital Foundation Trust, meticulously examines historical cases, analysing their long-term outcomes and impacts. Additionally, Rachael reviews novel procedures and emerging illnesses presented to our charity, ensuring their safety and appropriateness.

Hospitals and treatment centres where we have helped children this year include:

- Able2B
- ABR Belgium
- Acibadem Malsak Hospital
- Adeli Center
- Addenbrooke's Hospital
- Alder Hey Hospital
- Alex's Place
- Barefootphysio Dublin
- Belecon Health
- Biodevel
- Blue Skies
- Bristol Hospital
- Celtic Strength
- Centrum Terapii Medek
- Children's Neuro Physio
- Fralin Institute
- Great Ormond Street Hospital
- Hippomedical Center
- Hobbs Rehabilitation
- Hope Center
- Institut Chiari
- Just4Kids
- Juventas
- Kids Therapy Works
- London Children's Orthopaedics
- London Orthotics

## JUST HELPING CHILDREN

### REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2025

#### Team Support (continued)

- Mercy Hospital
- NAPA Centers
- Navita Rehabilitacja
- Olinek Center
- Paley European Institute
- Peto Institute
- Physio Goals
- Plasticity Center
- Portland Hospital
- PT Kids
- Rehab Mart
- RMS
- Rocky Mountain
- SDR Fitness
- SDR Progression
- Smartbox
- Smile Therapy
- Stem Cell Institute
- St Louis Children's Hospital
- St Mary's Medical Center
- The Family Hope Center
- The Footsteps Centre
- The Freddie Farmer Foundation
- The Movement Centre
- Theraposture
- Total Children's Therapy
- University Hospital Bristol

#### Financial Review

The charity's primary revenue sources are donations from the general public, corporations, and trusts. A small percentage of our income originates from our commercial partners.

The year's financial results are presented on separate pages, accompanied by explanatory notes and policies.

Trustees hold the fiduciary responsibility for ensuring that the charity has an effective system of controls, both financial and operational. They are accountable for safeguarding the charity's assets and implementing reasonable measures to prevent and detect fraud and other irregularities.

Specifically, the trustees are responsible for:

- Protecting the assets of the charity against unauthorised use or disposition
- Maintaining accurate and reliable financial records
- Utilising financial information within the charity and for external publication in a responsible manner
- Adhering to relevant laws and regulations

#### Systems

Trustees regularly review the system of controls for effectiveness at least annually. The framework is relevant and appropriate to the charity, not too onerous or disproportionate. The Trustees follow The Charity Commission Self-assessment Guidance, which assists them in their review.

## JUST HELPING CHILDREN

### REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2025

#### **Systems (continued)**

To ensure the effectiveness of the controls, the Trustees regularly monitor activities, including:

- A clear strategy underpinned by annual plans
- A balanced and involved Trustees with clear terms of reference
- The Trustees requesting and receiving regular reporting from executive management
- Strong oversight by the CEO with clear roles and responsibilities

#### **Reviews**

Financial matters are reviewed regularly to assess the effectiveness of our business model, level of reserves, management of investments, and effective insurance. The Trustees are confident that the charity has adequate resources to continue in operational existence.

Controls in place to manage these risks include:

- Annual budgeting and forecasting processes with regular reporting of our financial position to Trustees
- A clear reserves policy
- An investment policy and investment managers who report on performance regularly

#### **Compliance**

Regular reviews of risks associated with non-compliance with mandatory regulations are conducted, encompassing data protection, health and safety, employment, and financial matters.

Effective controls to manage these risks include:

- Policy Development and Staff Awareness: Implementing robust policies, fostering staff awareness, and providing competent advisors
- Legal Compliance: Adhering to legal requirements by maintaining adequate accounting records and submitting an annual report and accounts
- Fraud and Financial Crime Management: Implementing robust measures to mitigate the risks of fraud and financial crime

Specific controls include:

- Anti-Fraud and Anti-Money Laundering Policies: Developing and implementing comprehensive policies addressing these issues
- Staff Training: Providing appropriate training to staff to enhance their awareness and skills
- Identity and Due Diligence Checks: Conducting thorough identity verification and due diligence checks on organisations with which the charity collaborates
- Secure IT Systems: Implementing robust security measures to protect sensitive information
- Appropriate Reporting Procedures: Establishing clear and effective reporting procedures to facilitate the timely reporting of relevant events

#### **Investment Policy**

This investment policy was last reviewed in January 2025, and the Trustees concur that it remains suitable for its purpose.

Our primary investment objectives are to invest ethically soundly in order to safeguard the value of the charity's assets against inflation and provide modest returns through a combination of income distribution and capital growth. The charity's assets are diversified across various asset classes, including cash, bonds, equities, property, and any other asset deemed suitable by the charity.

## JUST HELPING CHILDREN

### REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2025

#### Investment Policy

The charity's existence is expected to be perpetual, and investments should be managed to align with the investment objectives and ensure their sustainability. Regular performance reviews of investments are conducted, and advice from investment experts and our investment managers is sought when necessary.

#### Investment Risk

- The charity relies on fundraising and donations for its activities
- The key risk to the long-term reserves is inflation, and the assets should be invested to mitigate this risk over the long term. The Trustees acknowledge that this may entail concentrated investment in one or more actively managed multi-asset common investment funds, resulting in fluctuations in capital value
- The short-term reserves are held to provide financial security and may be required at short notice. Consequently, capital volatility cannot be tolerated, and investment of these assets should be focused on minimising it

#### Property Portfolio

Our long-term objective remains to retain these commercial properties to generate income, thereby maximising the return to benefit the charity. While the properties continue to generate income that directly supports our cause, we remain vigilant for opportunities to divest the portfolio. This is a matter that the Board frequently reviews, particularly in light of the current economic climate.

#### Reserves Policy

Trustees have retained reserves to provide financial security, account for seasonal fluctuations in funding, fund day-to-day expenses, and enable the charity to manage setbacks or seize opportunities.

The reserves policy aims to achieve the following objectives:

- Comply with Prudent Accounting Principles and SORP: Adhere to accounting standards and requirements
- Comply with Donor Requirements: Reflect donor specifications
- Safeguard Long-Term Financial Management and Sustainability: Ensure the charity's financial health and long-term viability

Trustees review the reserves level annually to ensure alignment with policy objectives.

Reserves are held to protect the charity's work from unexpected income declines or urgent, unforeseen expenses (including potential wind-downs). This provides an orderly response to financial implications arising from such events. Reserves represent the minimum level the charity should maintain to mitigate unknown future risks and preserve long-term financial sustainability.

To manage risk, the policy requires holding funds sufficient to cover:

- Eighteen Months of Operating Expenditure: Funds to cover campaigns averaging three years, safeguarding the charity from income declines and additional specific risks
- Additional Specific Risks: As per Trustees' requirements to reflect future financial uncertainties

Unrestricted designated funds are donations made in response to specific campaigns or appeals and are set aside from unrestricted funds.

#### Fundraising Policy

The generosity of our supporters is the cornerstone of our work. We primarily rely on voluntary fundraising, both directly and through our families, to deliver our services and ensure the prudent management and allocation of our funds.

## JUST HELPING CHILDREN

### REPORT OF THE TRUSTEES (CONTINUED) FOR THE YEAR ENDED 30 September 2025

#### **Fundraising Policy (continued)**

To this end, we are members of the Fundraising Regulator Self-Regulatory Scheme. As such, we adhere to their Code of Fundraising Practice and uphold the fundamental principles enshrined within it. Many of our families actively raise funds for us locally, and we provide them with comprehensive information to facilitate their compliance with our policies and procedures.

We place paramount importance on fostering trust and providing a nurturing environment for our supporters. We uphold transparency, honesty, and accountability in all our dealings. We respect the rights, dignity, and privacy of our supporters and beneficiaries. Furthermore, we refrain from exerting undue pressure on members of the public to make donations.

Regular discussions at Board meetings are conducted to ensure that our fundraising practices align with and reinforce our core values.

#### **Future Plans**

We eagerly anticipate the challenges that lie ahead in the 2025-2026 period and remain steadfast in our commitment to providing our unique support and assistance to the families in need.

Our strategic objectives for this period encompass the following key areas:

- **Enhancing Existing Support and Opportunities:** We will diligently strengthen the existing support and opportunities available to families
- **Expanding Online Presence:** To facilitate easy access to our services, we will progressively increase our online presence in communities, with suppliers, and with service providers
- **Focusing Work on Family Support:** Our primary objective is to concentrate our efforts on supporting families. This will involve raising the necessary funds for campaigns and securing the ongoing support of these families to amplify our work and contribute to general fundraising

The 2025-2026 period will be characterised by further consolidation and development. The Trustees will continuously review our procedures to enhance our effectiveness and efficiency, particularly in supporting families.

#### **Key Priorities:**

- **Expanding Communications and Engagement Reach:** We will strive to expand our communications and engagement reach in an efficient and effective manner
- **Strengthening Governance Processes:** We will develop and strengthen our governance processes to ensure their effectiveness and efficiency
- **Family Journey Mapping:** We will meticulously map the family journey from start to finish and adjust processes and documents accordingly to make it as simple, easy, and family-friendly as possible

#### **Trustees' Responsibilities Statement**

The trustees (who are also directors of Just4Children for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;

**JUST HELPING CHILDREN**

**REPORT OF THE TRUSTEES (CONTINUED)  
FOR THE YEAR ENDED 30 September 2025**

**Trustees' Responsibilities Statement (continued)**

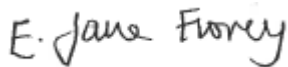
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by the Board of Trustees on 25/01/2026 and signed on its behalf by:



Eleanor Jane Florey  
Chair of Trustees

## JUST HELPING CHILDREN

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS

#### Opinion

We have audited the financial statements of Just Helping Children (the 'charitable company') for the year ended 30<sup>th</sup> September 2025 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30<sup>th</sup> September 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

#### Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## JUST HELPING CHILDREN

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS (CONTINUED)

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 16, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

## JUST HELPING CHILDREN

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS (CONTINUED)

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



A M Orves (Senior Statutory Auditor)  
For and on behalf of Sexty & Co, Statutory Auditor  
124 Thorpe Road  
Norwich  
NR1 1RS

25/01/2026

**JUST HELPING CHILDREN**

**STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 30 September 2025**

	Notes	Unrestricted General Fund £	Unrestricted Designated Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income from:</b>					
Donations	2	125,068	1,817,005	1,942,073	1,791,561
Trading activities	3	7,145	-	7,145	15,153
Investments	4	86,080	-	86,080	67,900
Other	5	55,833	-	55,833	42,095
<b>Total income</b>		274,126	1,817,005	2,091,131	1,916,709
<b>Expenditure on:</b>					
Raising funds	6	5,980	-	5,980	11,339
Charitable activities	7	243,527	1,813,628	2,057,155	2,025,706
Other		-	-	-	-
<b>Total expenditure</b>		249,507	1,813,628	2,063,135	2,037,045
<b>Net income/(expenditure)</b>		24,619	3,377	27,996	(120,336)
Taxation	11	-	-	-	-
Gains/(losses) on revaluation of investment property	15	-	-	-	-
Gains/(losses) on revaluation of investments	17	30,332	-	30,332	126,804
Transfers between funds	19	-	-	-	-
<b>Net movement in funds</b>		54,951	3,377	58,328	6,468
<b>Reconciliation of funds:</b>					
Total funds brought forward		507,094	3,528,652	4,035,746	4,029,278
<b>Total funds carried forward</b>		<b>562,045</b>	<b>3,532,029</b>	<b>4,094,074</b>	<b>4,035,746</b>

All incoming resources and resources expended relate to continuing activities.

The notes on pages 24 to 34 form part of these financial statements.

**JUST HELPING CHILDREN**

**BALANCE SHEET  
AS AT 30 September 2025**

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	15		2,456,273		2,460,298
<b>Current assets</b>					
Debtors	16	14,949		21,589	
Investments	17	1,412,398		1,461,999	
Cash at bank and in hand		224,226		105,218	
		<u>1,651,573</u>		<u>1,588,806</u>	
<b>Creditors</b>					
Amounts falling due within one year	18	<u>(13,772)</u>		<u>(13,358)</u>	
<b>Net current assets</b>			1,637,801		1,575,448
<b>Total assets less current liabilities</b>			<u>4,094,074</u>		<u>4,035,746</u>
<b>Funds of the charity</b>					
Unrestricted general fund	19		562,045		507,094
Unrestricted designated funds	19		<u>3,532,029</u>		<u>3,528,652</u>
<b>Total charity funds</b>			<u>4,094,074</u>		<u>4,035,746</u>

These financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies and with the FRS 102 SORP.

These financial statements were approved by the members of the board of trustees on 25/01/2026 and are signed on their behalf by:

*E. Jane Florey*

Eleanor Jane Florey  
Chair of Trustees

Company Number: 09758847

Charity Number: 1164473 (England & Wales)

Charity Number: SC046157 (Scotland)

**JUST HELPING CHILDREN**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 September 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cash flow from operating activities</b>		
Net income / (expenditure) for year	58,328	6,468
Depreciation of tangible fixed assets	4,025	4,063
(Increase) / decrease in debtors	6,640	22,990
Increase / (decrease) in creditors	414	(141)
Revaluation (gains) / losses on investment property	-	-
Revaluation (gains) / losses on investments	(30,332)	(126,804)
Income from investments	(48,681)	(33,987)
Payment of investment management fees	16,013	16,854
Rental income received	(54,034)	(40,405)
Gain on sale of investments	(37,399)	(33,913)
	(85,026)	(184,875)
<b>Net cash flow from operating activities</b>	<b>(85,026)</b>	<b>(184,875)</b>
<b>Cash flow from investing activities</b>		
Payments to acquire tangible fixed assets	-	-
Payments to acquire investments	(101,984)	(164,374)
Proceeds from sale of investments	234,357	318,026
Income from investments	48,681	33,987
Income from revaluations	(12,185)	24,276
Payment of investment management fees	(16,013)	(16,854)
Rental income received	54,034	40,405
	<b>206,890</b>	<b>235,466</b>
<b>Net cash flow from investing activities</b>	<b>206,890</b>	<b>235,466</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>	121,864	50,591
<b>Cash and cash equivalents at 1 October</b>	128,366	77,775
<b>Cash and cash equivalents at 30 September</b>	<b>250,230</b>	<b>128,366</b>
<b>Cash and cash equivalents consists of:</b>		
Cash at bank and in hand	224,226	105,218
Deposit investment account	26,004	23,148
<b>Cash and cash equivalents at 30 September</b>	<b>250,230</b>	<b>128,366</b>

## JUST HELPING CHILDREN

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 September 2025

#### 1 Summary of significant accounting policies

##### **Basis of accounting**

Just Helping Children is a company limited by guarantee in England. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information of these financial statements. The nature of the charity's operations and principal activities are given in the Report of the Trustees.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

##### **Tangible fixed assets**

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold property	50 years
Fixtures, fittings & equipment	20% reducing balance

##### **Investment property**

Investment properties for which fair value can be measured reliably without undue cost or effort are measured at fair value at each reporting date with changes in fair value recognised in 'gains / (losses) on revaluation' in the Statement of Financial Activities (SoFA).

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received. The following specific policies are applied for particular categories of income:-

For donations to be recognised the charity will have been notified of the amounts and the settlement date. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from trading activities includes income earned raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

## JUST HELPING CHILDREN

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 September 2025

#### **Incoming resources - continued**

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income, dividend and rent income is recognised as the charity's right to receive payment is established.

#### **Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them; and

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants.

#### **Support costs**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

#### **Governance costs**

Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with meeting constitutional and statutory requirements.

#### **Investments**

Investments are recognised initially at fair value which is normally the transaction price. Subsequently, they are measured at fair value with changes recognised in 'gains / (losses) on revaluation' in the Statement of Financial Activities (SoFA) if the shares are publicly traded or their fair value can otherwise be measured reliably.

#### **Employee benefits**

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

#### **Funds**

Unrestricted general funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Unrestricted designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.

## JUST HELPING CHILDREN

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 September 2025

#### Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### 2 Income from donations

	Unrestricted General Fund £	Unrestricted Designated Funds £	2025 £	2024 £
Donations	125,068	1,817,005	1,942,073	1,791,561

Donations are attributed to designated funds when they are received through a targeted fundraising campaign to be used for treatment and associated costs

#### 3 Income from trading activities

	Unrestricted General Fund £	Unrestricted Designated Funds £	2025 £	2024 £
Sale of goods	7,145	-	7,145	15,153

#### 4 Income from investments

	Unrestricted General Fund £	Unrestricted Designated Funds £	2025 £	2024 £
Dividends and interest received	48,681	-	48,681	33,987
Profit/(loss) on sale of investments	37,399	-	37,399	33,913
	86,080	-	86,080	67,900

#### 5 Other income

	Unrestricted General Fund £	Unrestricted Designated Funds £	2025 £	2024 £
Rental income	54,034	-	54,034	40,405
Bank interest received	1,799	-	1,799	1,690
	55,833	-	55,833	42,095

**JUST HELPING CHILDREN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 30 September 2025**

<b>6</b>	<b>Costs of raising funds</b>				
		<b>Unrestricted General Fund £</b>	<b>Unrestricted Designated Funds £</b>	<b>2025 £</b>	<b>2024 £</b>
	Purchase of goods for resale	5,980	-	5,980	11,339

<b>7</b>	<b>Analysis of expenditure on charitable activities</b>				
		<b>Direct costs £</b>	<b>Support costs £</b>	<b>Governance costs £</b>	<b>Total 2025 £</b>
	Charitable activities	1,813,628	220,764	22,763	2,057,155
				2,025,706	2,025,706

<b>8</b>	<b>Direct costs of charitable expenditure</b>				
		<b>Unrestricted General Fund £</b>	<b>Unrestricted Designated Funds £</b>	<b>2025 £</b>	<b>2024 £</b>
	Treatment costs	-	1,785,636	1,785,636	1,765,809
	Donations	-	-	-	616
	Fundraising costs	-	27,992	27,992	39,152
		-	1,813,628	1,813,628	1,805,577

Treatment costs include grants made to individuals. Grants are usually made to fund treatment and associated costs but can be made in any instances where the trustees believe that their contribution will make a real difference to a young life.

<b>9</b>	<b>Support costs</b>				
		<b>Unrestricted General Fund £</b>	<b>Unrestricted Designated Funds £</b>	<b>2025 £</b>	<b>2024 £</b>
	Salaries	101,532	-	101,532	97,795
	Advertising and marketing	8,065	-	8,065	15,204
	Depreciation	4,025	-	4,025	4,063
	Travel	3,863	-	3,863	5,048
	Other support costs	29,583	-	29,583	14,638
	Administration costs	64,676	-	64,676	54,402
	Property maintenance costs	9,020	-	9,020	5,625
		220,764	-	220,764	196,775

**JUST HELPING CHILDREN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 30 September 2025**

**10 Governance costs**

	Unrestricted General Fund £	Unrestricted Designated Funds £	2025 £	2024 £
Auditors remuneration	6,750	-	6,750	6,500
Management fees	16,013	-	16,013	16,854
	22,763	-	22,763	23,354

**11 Taxation**

	2025 £	2024 £
Analysis of tax expense:		
Current tax:		
- Corporation tax	-	-
- Rounding of tax provision in prior year	-	-
	-	-

The small trading exemption has been claimed this year as trading income is below the threshold of £80,000, therefore no corporation tax is due.

**12 Trustee remuneration**

No Trustee received any remuneration from the charity or was paid expenses in the current or previous financial year. The Trustees did not have any material expenses reimbursed during the current or previous year.

**13 Staff costs**

	2025 £	2024 £
The cost of employing staff was:		
Wages and salaries	85,753	88,278
Social security costs	4,881	2,557
Pension costs	10,898	6,960
	101,532	97,795

The average number of employees during the year was 2 (2024 - 2). The trustees were not entitled to any remuneration and were not reimbursed for any expenses. The remuneration received by key management personnel is £64,000 (2024 £57,500). The charity considers its key management personnel to be the Chief Executive Officer.

## JUST HELPING CHILDREN

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 September 2025

#### Staff Costs (Continued)

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

	<b>2025</b>	<b>2024</b>
£60,001 - £70,000	1	-
	1	-

#### 14 Pension commitments

The charity operates defined contribution scheme for its employees. Contributions are charged in the Statement of Financial Activities as they accrue. The charge for the year was £10,898 (2024 £6,960). The pension cost charge is allocated to unrestricted general funds and support costs.

#### 15 Tangible fixed assets

	<b>Investment property £</b>	<b>Land &amp; buildings £</b>	<b>Fixtures, fittings &amp; equipment £</b>	<b>Total £</b>
<b>Cost</b>				
As at 01 October 2024	2,296,959	193,538	3,485	2,493,982
Additions	-	-	-	-
Revaluations	-	-	-	-
Disposals	-	-	-	-
As at 30 September 2025	2,296,959	193,538	3,485	2,493,982
<b>Depreciation</b>				
As at 01 October 2024	-	30,968	2,716	33,684
Charge for the year	-	3,871	154	4,025
Eliminated on disposal	-	-	-	-
As at 30 September 2025	-	34,839	2,870	37,709
<b>Net book value</b>				
As at 30 September 2024	2,296,959	162,570	769	2,460,298
As at 30 September 2025	2,296,959	158,699	615	2,456,273

The Trustees have reviewed the current market and consider the value of the investment properties held in the accounts to accurately reflect their current net realisable value. An investment property held by the charity, with a value of £225,000 in these accounts, was sold (pending contract) for £228,000 during the prior year and is still in progress.

#### 16 Debtors

	<b>2025 £</b>	<b>2024 £</b>
Other debtors	14,949	21,589

**JUST HELPING CHILDREN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 30 September 2025**

**17 Current asset investments**

	Deposit account £	Investment portfolio £	Total £
<b>Cost or valuation</b>			
As at 01 October 2024	23,148	1,438,851	1,461,999
Additions	(101,984)	101,984	-
Disposals	234,357	(196,958)	37,399
Revaluations	(12,185)	42,517	30,332
Transfers out	(150,000)	-	(150,000)
Investment income	48,681	-	48,681
Management/Adviser fees	(16,013)	-	(16,013)
	<hr/>	<hr/>	<hr/>
As at 30 September 2025	26,004	1,386,394	1,412,398

The fair value of investments is determined by reference to the investment manager's report and represents the value of publicly traded equities and securities.

**18 Creditors: amounts falling due within one year**

	2025 £	2024 £
Accruals and deferred income	3,000	3,000
Taxation and social security	1,421	2,200
Other creditors	9,351	8,158
	<hr/>	<hr/>
	13,772	13,358

**19 Reconciliation of movement in funds**

	Unrestricted General Fund £	Unrestricted Designated Funds £	Total £
Opening balance	507,094	3,528,652	4,035,746
Income	274,126	1,817,005	2,091,131
Expenses	(249,507)	(1,813,628)	(2,063,135)
Taxation charge	-	-	-
Net gain/(loss) on revaluation of investment property	-	-	-
Net gain/(loss) on revaluation of investments	30,332	-	30,332
	<hr/>	<hr/>	<hr/>
Closing balance	562,045	3,532,029	4,094,074

**Unrestricted designated funds**

Unrestricted designated funds represent amounts collected through targeted fundraising campaigns to be used for treatment and associated costs. The timing of expenditure is likely to be within a three year period. The campaigns underway at 30 September 2025 included:

## JUST HELPING CHILDREN

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 September 2025

#ProjectTrexo	Jayden's Journey
A Brighter Future for Evelina	Jerome's Wish to Walk
A Penny for Penny	Joshua's SDR Journey
A Voice for Max	Jude's Giant Steps
Aaron's Therapy	Just 4 Joey
Able2B for Kids and Young Adults with a #disability	JustJosh
Adventures of Evelyn Skye	Kai's Mission
Albert's Neuro Rehab Therapy	Kane's SDR Journey
Ali Too	Kelis's Mountain Climb
Alyssa's Fight for Mobility, Health & Hope	Kudos Konstantinos
Amazing Angus's Next Chapter	Kylian's Brighter Future
Ambika's Ambition	Lana's desire to aim higher
Amelija's Independent Future	Leia's Legendary Life
Anayah-Israel's Life Changing Therapy	Lennie's CP Journey
Aoibheann's ABR Adventure	Life with a little T
Arianna's gorgeous smile	LifeLine 4 Louis
Aria's Journey	Lilac's Little Legs
Arthur's Sword in the Stone	Little Elsie's Big Steps
Asher's Army	Little Izzy's Big Steps
Aurelia's Adventures	Little Legs Big Dreams
Ava the Brave	Little Lola's Life
Batting for Beau	Little Lottie Live Life to the Full
Benjamin's Smile for an Innowalk	Little Warrior William
Benjamin's Smile	Little Warrior's New Life
Best Foot Forward for Georgie	Livia's Next Step
Big Steps for Sienna	Liwi Our Brave little light
Bluebell's Blooming!	Louie's Pace - A Warrior's Tale
Brighter Future for Leon	Lucy's CP journey
Brody's Journey	Luke's CVI CP Journey
Brothers on Wheels	M.R.C.MILLIESWORLD
Bugsy Bear's Inchstones	Maia Stefania
Callum's Journey	Margot's Journey
Capturing Annabelle's Journey	Matilda's Health Journey
Carter's Courage	Matilda's Story
Carter's Journey	Max Up the Potential
Catherine's Journey: Fighting for Every First	Meet Isaiah A Brave Little Fighter
Charlie Our Non Verbal Super Hero	Meet Josie Rae
Charlie's Big Build	Meet Luca A Brave Little Fighter
Charlie's Therapy Dream	Mia's Movement
Cheers4Chester	Mikaeel's Therapy Journey
Codi's Therapy	Mila Warrior Princess
Communication4Connor	Mila's Journey
Connie's Crusade	Miles and Smiles Esther's Big Day
Courageous Carmela	Millie's Physio Needs
Cuthbert Can	Myla's Journey
Daisy's Dainty Steps	Natalia's Golden Heart Fighting for a Better Future
Daisy's Dream	Natalia's Golden Heart Therapy
Dancing on My Own: Isabella's Road to Independence	Navaya Rose
Darcie's Journey	New Buggy and Medical Support for Dominic
Dewi Bach	Nico's Challenge
Dexter James CP Journey	Nicole's Robotic Walker
Dominic Superhero	Noah Jack's Journey
Dylan's Journey	Noah's Voyage through HIE
Ella-Maria: A Little Warriors Path to Possibility	Olivia's wish to walk
Elliot Standing Tall	Olivia's SDR Journey

## JUST HELPING CHILDREN

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 September 2025

Emlyn's Journey	Operation Echo Victor
Emmy's Experiences	Operation Oscar his SDR Journey
Empowering Edward	Opportunities for Oliver
Empowering Elodie	Our Amazing Oscar
Erin Norah's CP Journey	Our Super Sidney
Esmae's Wish	Phoebe Shark's Journey to Walk
Ettore Wants to Walk	Piper's Pathway
Every Step for Sofia	Piper's World
Evie's Journey	Princess Yasmin
Filling Nicole's Final Years with Laughter	Project Go Go
Fionn's Path to Freedom	Quinn's Quest to Walk
Florence's Flourishing Future	Race for Rupert
Follow Fearne	Reeva's Journey
Footprints for Pollie	Remarkable Robyn's CP Superpowers
Freddie's Future	Remarkable Ronnie
Fundraising for Finn's Future	River's World
Fundraising for Otis	Roaring for George
Gabriella's Grab for Independence	Robyn's Rainbow
Georgia's Brain Surgery	Rooting for Ro
Getting Out and About with Daisy	Rosie's Journey
Giving Jacob his Wings	Rosie's Legs
Go Grace Go	Rosie's Rehabilitation
Go Team Elmo!	Ruben's Journey
Gorgeous George	Rubi Our Warrior Princess
Hand in Hand, Step by Step - the Farragher children	Ryley's Dream to Walk
Happy Henry	Sabrina's World
Harper HIE Warrior	Sabrina's World A New Chapter
Harper's Little Helpers	Samuel's Dream To Jump
Harriet's Autism Assistance Dog	Scarlett's CP Journey
Harris the Hero	Sebastian's Oral Immunotherapy (OIT)
Hattie One Step at a Time	Smiler Myla
Heidi's Helping Hands	Sole Survivor – Aria's race against time
Help Alexia walk	Sonny's Steps
Help Amazing Margot	Soren's Smile
Help Asger to Walk	Stand Tall with Sophie
Help Baby Benjamin Thrive	Stem Cells for George
Help Doris Access the Therapy She Deserves	Step with Kyra
Help Eliza get back to her Adventures	Steps for Conor: Walk to Independence
Help Ellis Carey Please	Steps for Esme
Help for Sebastian	Steps for Jessica
Help Harrison Thrive	Steps for Stan
Help Harrison Walk	Super Ernie
Help Iris Ophelia	Super Ernie's Journey
Help Jerome Live a Fuller Life	Super Scarlett's Therapy
Help Leo take His Next Steps	Super Sofia's Story
Help Little Harper Take His First Steps	Super Sofia's Story
Help Little Jamie Take His First Steps	Support Barnaby's development
Help Maia be more Independent	Support Selah's Steps
Help Theo Thrive	Supporting Stanley
Help Tiernan Take His First Steps Towards a Brighter Future	Tales of Teddybear Brown
Help Tristan take his First Steps	Team Alfred
Help Violet Bloom	Team Bonnie
Help William build Strength and Independence	Team Finn
Help Yasmin Shine	Team Leonie
Help4Louis	Team Oakley

## JUST HELPING CHILDREN

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 September 2025

Helping Fantastic Finley	The Amazing Aiden
Helping Henry	The Best Chance for Princess P
Helping Topsy and Harry	The Gunby Twins Cerebral Palsy Journey
HelpZlataWalk	The life of Sadie Chittock
Hen's Heroes	The Mighty Quinn
Heroes for Henry	Thea the Smiling Warrior
Hope for Harley	Theo's Therapy
Hope4Harri	Therapy Breaks for Penny
Hoppo's Adventure in the Rockies	Therapy for Nicole
HSP & Me - Team Jones	Therapy Mobility and More for Kai
Hudson the SuperHero	This INKAREDIBLE Kid
Improving Charlotte's Life	Thomas's Excellent Adventure
Incredi-Bella's Story	Through Sofia's Eyes
Incredible Inka	Tomas's Journey with IFAP
Incredible Inka Independent Living	Tommy's Tomorrow
Independence for Charlotte	Unique Imelda
Independence for Idris	Tommy's Tomorrow
Isla the Incredible	Unique Imelda
Isla the Smiler's Therapy	Violet's Hope
It's All About Annie	Waiting Gracefully
Ivy's SDR journey	Well-Being Breaks for Courageous Carmela
Jacob's Journey	What we can do for Ruri Blue
Jaiden's Journey	Willing Wilson
Jaxon's Chance to Walk	

#### Transfers between funds

Unrestricted designated funds are donations made to the charity in response to a specific campaign or appeal and are set aside from the unrestricted funds. At the start of each campaign a contract is signed which states that any funds raised in excess of the appeal target, or are no longer needed by the campaign, can be used for other children but where appropriate can be used for general purposes. Transfers between funds represent such amounts.

#### 20 Analysis of net assets between funds

	Unrestricted General Fund		Unrestricted Designated Funds	
	2025 £	2024 £	2025 £	2024 £
Tangible fixed assets	159,314	163,339	2,296,959	2,296,959
Net current assets	402,731	343,755	1,235,070	1,231,693
	562,045	507,094	3,532,029	3,528,652

The charity's net assets include £213,715 (2024 £183,383) of fair value reserves in respect of the revaluations of investments and £352,565 (2024 £352,565) of fair value reserves in respect of the revaluation of investment property.

**JUST HELPING CHILDREN**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 30 September 2025**

**21 Related party transactions**

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous financial year.

**22 Financial instruments**

The carrying amounts of the charity's financial instruments are as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<u>Financial assets</u>		
Measured at fair value through net income / expenditure:		
- Fixed asset listed investments	1,412,398	1,461,999
- Investment property	2,296,959	2,296,959
	3,709,357	3,758,958
Debt instruments measured at amortised cost:		
- Cash at bank and in hand	224,226	105,218
- Other debtors	14,949	21,589
	239,175	126,807
<u>Financial liabilities</u>		
Measured at amortised cost		
- Accruals and deferred income	3,000	3,000
- Other creditors	10,772	10,358
	13,772	13,358