

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
THE GIVING TREE FOUNDATION**

KBSP Partners LLP  
Chartered Accountants  
Harben House  
Harben Parade  
Finchley Road  
LONDON  
NW3 6LH

**THE GIVING TREE FOUNDATION**  
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**FOR THE YEAR ENDED 31 MARCH 2024**

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**THE GIVING TREE FOUNDATION**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the Charity are to promote and protect the physical and mental health of children with autism through the provision of financial assistance, support education and practical advice. And to advance the education of the general public in all areas relating to autism.

**Public benefit**

In accordance with Section 17 of the Charities Act 2011, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the period, the charity spent money on providing grants to institutions of £3,748 (2023 £2,539) and other costs of £1,878.

**FINANCIAL REVIEW**

**Financial position**

The charity had cash resources of £35,512 (2023: £45,306) at the year end.

**Reserve policy**

The reserve is set out in the Balance Sheet and accompanying note. The Trustees regularly review the level of the cash reserves maintained, which represents the unrestricted fund.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is controlled by its governing document, a deed of trust and constitutes a charitable incorporated organisation.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1158100

**Principal address**

86 Prince of Wales Mansions  
Prince of Wales Drive  
London  
SW11 4BL

**Trustees**

Mrs T Gullestrup  
Mrs A Chandris  
C L Watts  
Ms W Challen

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

Mrs T Gullestrup - Trustee

**THE GIVING TREE FOUNDATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	<b>2024 Unrestricted fund £</b>	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>1</u>	<u>822</u>
<b>EXPENDITURE ON</b>			
Raising funds		-	(1,960)
<b>Charitable activities</b>			
Grants		<b>8,397</b>	5,536
Other		<b>1,878</b>	2,539
<b>Total</b>		<b><u>10,275</u></b>	<b><u>6,115</u></b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(10,274)</b>	(5,293)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>44,586</b>	49,879
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u><u>34,312</u></u></b>	<b><u><u>44,586</u></u></b>

The notes form part of these financial statements

**THE GIVING TREE FOUNDATION**

**BALANCE SHEET  
31 MARCH 2024**

	Notes	<b>2024 Unrestricted fund £</b>	2023 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		<b>35,512</b>	45,306
<b>CREDITORS</b>			
Amounts falling due within one year	3	<b>(1,200)</b>	(720)
<b>NET CURRENT ASSETS</b>		<b>34,312</b>	44,586
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>34,312</b>	44,586
<b>NET ASSETS</b>		<b>34,312</b>	44,586
<b>FUNDS</b>			
Unrestricted funds	4	<b>34,312</b>	44,586
<b>TOTAL FUNDS</b>		<b>34,312</b>	44,586

The financial statements were approved by the Board of Trustees and authorised for issue on 24 January 2025 and were signed on its behalf by:

T Gullestrup - Trustee

## THE GIVING TREE FOUNDATION

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, 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 Charities Act 2011. 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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Taxation**

The charity is exempt from 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.

#### 2. 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.

THE GIVING TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	480	-
Other creditors	720	720
	<u>1,200</u>	<u>720</u>

4. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	44,586	(10,274)	34,312
	<u>44,586</u>	<u>(10,274)</u>	<u>34,312</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1	(10,275)	(10,274)
	<u>1</u>	<u>(10,275)</u>	<u>(10,274)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	49,879	(5,293)	44,586
	<u>49,879</u>	<u>(5,293)</u>	<u>44,586</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	822	(6,115)	(5,293)
	<u>822</u>	<u>(6,115)</u>	<u>(5,293)</u>

**THE GIVING TREE FOUNDATION**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2024**

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**4. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	49,879	(15,567)	34,312
<b>TOTAL FUNDS</b>	<u>49,879</u>	<u>(15,567)</u>	<u>34,312</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	823	(16,390)	(15,567)
<b>TOTAL FUNDS</b>	<u>823</u>	<u>(16,390)</u>	<u>(15,567)</u>

**5. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

**THE GIVING TREE FOUNDATION**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>1</b>	822
<b>Total incoming resources</b>	<b>1</b>	822
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Event costs	-	(1,960)
<b>Charitable activities</b>		
Grants to institutions	<b>8,397</b>	5,536
<b>Other</b>		
Travel and subsistence	<b>1,396</b>	979
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	<b>2</b>	-
<b>Governance costs</b>		
Accountancy and legal fees	<b>480</b>	1,560
Total resources expended	<b>10,275</b>	6,115
<b>Net expenditure</b>	<b>(10,274)</b>	(5,293)

This page does not form part of the statutory financial statements