

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
THE GIVING TREE FOUNDATION**

Xeinadin Swiss Cottage Limited
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THE GIVING TREE FOUNDATION
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FOR THE YEAR ENDED 31 MARCH 2025

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THE GIVING TREE FOUNDATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

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

OBJECTIVES AND ACTIVITIES

Objectives and aims

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 the 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.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

During the period, the charity spent money on providing grants to institutions of £1,000 (2024: £3,748) and other costs of £3,024 (2024: £1,878).

FINANCIAL REVIEW

Financial position

The charity had cash resources of £19,400 (2024: £35,512) 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 20 January 2026 and signed on its behalf by:

Mrs T Gullestrup - Trustee

THE GIVING TREE FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		-	1
EXPENDITURE ON			
Charitable activities			
Grants		12,608	8,397
Other		3,024	1,878
Total		15,632	10,275
NET INCOME/(EXPENDITURE)		(15,632)	(10,274)
RECONCILIATION OF FUNDS			
Total funds brought forward		34,312	44,586
TOTAL FUNDS CARRIED FORWARD		18,680	34,312

The notes form part of these financial statements

THE GIVING TREE FOUNDATION

**BALANCE SHEET
31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Cash at bank		19,400	35,512
CREDITORS			
Amounts falling due within one year	3	(720)	(1,200)
NET CURRENT ASSETS		<u>18,680</u>	<u>34,312</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		18,680	34,312
NET ASSETS		<u>18,680</u>	<u>34,312</u>
FUNDS			
Unrestricted funds	4	<u>18,680</u>	<u>34,312</u>
TOTAL FUNDS		<u>18,680</u>	<u>34,312</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 January 2026 and were signed on its behalf by:

T Gullestrup - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

THE GIVING TREE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

3. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	-	480
Other creditors	<u>720</u>	<u>720</u>
	<u><u>720</u></u>	<u><u>1,200</u></u>

4. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	<u>34,312</u>	<u>(15,632)</u>	<u>18,680</u>
TOTAL FUNDS	<u><u>34,312</u></u>	<u><u>(15,632)</u></u>	<u><u>18,680</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	-	<u>(15,632)</u>	<u>(15,632)</u>
TOTAL FUNDS	<u>-</u>	<u><u>(15,632)</u></u>	<u><u>(15,632)</u></u>

Comparatives for movement in funds

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

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

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

THE GIVING TREE FOUNDATION

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

4. MOVEMENT IN FUNDS - continued

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	44,586	(25,906)	18,680
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>44,586</u>	<u>(25,906)</u>	<u>18,680</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 £
Unrestricted funds			
General fund	1	(25,907)	(25,906)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>1</u>	<u>(25,907)</u>	<u>(25,906)</u>

5. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

THE GIVING TREE FOUNDATION
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	1
Total incoming resources	-	1
EXPENDITURE		
Charitable activities		
Grants to institutions	12,608	8,397
Other		
Travel and subsistence	2,534	1,396
Support costs		
Finance		
Bank charges	10	2
Governance costs		
Accountancy and legal fees	480	480
Total resources expended	15,632	10,275
Net expenditure	(15,632)	(10,274)

This page does not form part of the statutory financial statements