



The Charity for Disabled Children



Annual Report and Accounts

2024/25



Contents

Introduction	4
Across Newlife	6
Financial Review and Results	30
Financial Statements	37
Independent Auditors Report	52

Chair of Trustees foreword

I was delighted to be asked to take on the role of Chair of Newlife's Board of Trustees in January 2025, having served on the Board for eight years and previously stepping in as Interim CEO in 2023, before Fiona Robinson's appointment.

I am a passionate advocate for Newlife's work. As the father of a disabled child, it is a subject incredibly close to my heart, so it is a privilege to serve on Newlife's Board and to be working towards creating positive change for the families we support.

Our thanks go to my predecessor, Clive Lewis (no relation), for his dedication to Newlife during his tenure as Chair, and we are grateful that Clive will continue as a trustee and play an active role in Newlife's development.

Throughout the 2024/25 financial year, we have furthered our charitable reach across the board, offering help on more than 26,000 occasions through our equipment services, specialist toy loans and Nurse Helpline - a significant increase of more than 38% year-on-year.

Thanks to our combined commercial and fundraising efforts, we spent £3.9m on charitable services, ensuring more children received the vital equipment they need to live with greater independence, travel safely and comfortably, and sleep soundly and securely. Bobby's story on page 11 shows the life-changing difference the right equipment can make for a young person.

Each year, the work we do to support children and families would not be possible without the unwavering dedication of our staff and volunteers, partners, and donors. We are deeply grateful for all that you contribute, each and every day. With your continued support, we can keep making a meaningful and lasting difference in the lives of children with disabilities. Thank you.

Nigel Lewis - Chair of Newlife's Board of Trustees

Introduction

View from the CEO



In a pivotal election year, we were determined to ensure that the voices of families of children with disabilities were heard at the highest level. At the start of the financial year, we launched Fight For Our Future – our largest and most collaborative campaign to date. With the support of leading charities, the Disabled Children’s Partnership, and the Royal College of Occupational Therapists, we placed the issues that matter most to families firmly on the national agenda.

At the heart of this was access to essential equipment. Our research revealed that only two in five families have all the equipment their child needs, while obtaining support through statutory services is becoming increasingly difficult. That is why it remains vital for Newlife to step in and provide children and families with the life-changing equipment they might otherwise go without.

Guided by this mission, we introduced the most significant change to our Equipment Grant Service since its creation 20 years ago. After in-depth consultation with families and professionals, we focused our grants on the items they told us were most urgently needed. By working with a select group of specialist suppliers, we now provide a core range of buggies, wheelchairs, car seats, and beds – items that account for 85% of the grants awarded in the past 12 months.

This focus ensures that children can travel safely, attend vital medical appointments, and take part in education, while families gain the independence to enjoy everyday activities many take for granted – visiting loved ones, playing with friends and going for walks in the park. Consolidating our provision also enables us to strengthen supplier partnerships and stretch every charitable pound further.

Alongside our equipment support, we continue to provide services that enrich children’s lives and support families. Our Sensory Toy Loan service offers families access to specialist play resources that encourage development, learning, and joyful shared experiences at home. We also run a dedicated Nurse Helpline, giving families and professionals support, reassurance, and expert guidance when they need it most. Together, these services ensure families and carers not only receive essential equipment but also the knowledge, confidence, and support to make the best use of it.

As I complete my first full year as CEO of Newlife, I feel honoured to lead such an extraordinary organisation. Children with disabilities deserve every opportunity to thrive, and it is our unwavering mission to make that a reality. We will achieve this because of the dedication of our remarkable team.

Across both our charity and commercial operations, every colleague understands the difference they make to children’s lives. Their passion and commitment are the heartbeat of Newlife. Our Board of Trustees, too, give generously of their time, expertise, and resources, ensuring that we can deliver on our promises.

Looking ahead, our focus is on strategic growth and service development, so that we continue to meet the evolving needs of families. With more than 30 years of proven impact behind us, we are committed to building on this legacy to secure the long-term sustainability and success of Newlife – for the next generation and beyond.

Fiona Robinson, CEO

All about Newlife

Our Vision

That every disabled and terminally ill child and their family get; the equipment they depend on, the quality of life they deserve, the caring support they need and the chance to fulfil their potential.

Our Mission

Together we will make life better for disabled and terminally ill children and their families.

Our Values

- **Always compassionate and deserving of trust – in all we do.**
- **Making things happen – for those we serve.**
- **Leading in our field – to make things better.**
- **People at our heart – every day.**

Our charitable activities

Newlife exists to positively change the lives of children with disabilities and terminal illnesses. We do this by providing thousands of items of specialist equipment each year, often in urgent or crisis situations.

We offer valuable information and support to families through a dedicated nurse service including our very popular Nurse Helpline. We campaign to give disabled children and their families a voice and we also offer fantastic opportunities for adults and young people with disabilities to meet new people and learn new skills through our growing volunteer programme and employment opportunities at Newlife.

A review of how we met our objectives for the year are included in our detailed review of services to follow.

Across Newlife

Our year in review

In 2024/25, we provided...



23,191

instances of help through
our nurse service



1,527

Play Therapy Pod loans



78

Emergency
Equipment Loans



1,347

Equipment Grants

Grants provided by area



We collected

234,395

cartons from our
brand partners

14,247

volunteer hours in
2024/25 across a range
of departments

£75,059

was donated in
till-point round ups
in 2024/25

Reflecting on 2024/25 objectives

Help 20% more children and their families overall

We smashed our target, with more than 26,400 occasions of help, a whopping 38.5% increase on 23/24 (19,119). We provided 3,300 pieces of equipment and toys, a 7.5% increase on 2023/24 (3,071). We also had more than 23,000 contacts to our Nurse helpline service, a 45% increase on 2023/24 (16,048).

Continue to listen

Following our largest ever beneficiary and stakeholder engagement in 2023, we successfully launched our brand-new family board in 2024/25 with 15 families from across the UK taking part. Meeting four times a year, it is a fantastic opportunity for families to come together, support and learn from each other and to provide vital insight on services and topics that are important to them. Listening to people with real experience of disability both the up's and the down's, helps shape Newlife's future plans.

Launch the 'Fight For Our Future' Campaign

In 2024/25 Newlife successfully launched our brand-new campaign '**Fight For Our Future**'. The campaign highlighted key issues facing families trying to get the essential equipment they need. The report:

- Was endorsed/supported by leading charities and organisations such as Whizz Kidz, Family Fund, Caudwell Children, the Disabled Children's Partnership, the BHTA and the Royal College of Occupational Therapists.
- Gained more than 4,000 petition signatures calling for the government to act.
- Gained national, regional and trade press.
- Led the way for the formation of an All Party Parliamentary Group on disability equipment in partnership with the British Healthcare Trade Association (BHTA) which will be launched in 2025/26.

Grow and Diversify Income

A challenging year overall for income with 10% decrease over the prior year. In the year we looked to invest in our ecommerce operation and opened a new store in Newport as a test model. The focus on diversifying our fundraising portfolio proved positive with fundraising income generating a 17% increase.

Train and Grow our Team

The previous year's Employee Engagement Survey demonstrated a need to focus on improved communication and employee development. As a result we have introduced listening / focus groups across the organisation, and collaborated with our communications team to be more transparent and deliver information our employees want to hear.

We have successfully introduced apprenticeships to grow and develop our current talent and will be looking to expand this in 25/26.



Equipment Grant Service

It's been a big year for our oldest equipment service. Following consultation with families we relaunched our service with the aim of providing a more focussed, effective and efficient service for families.

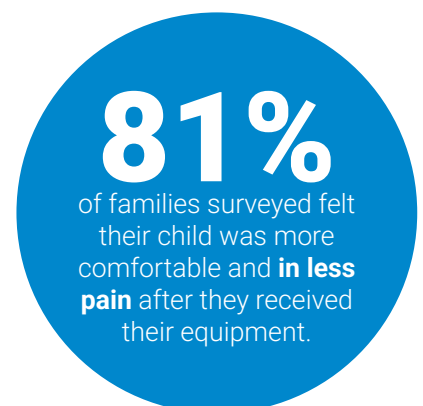
The need for specialist equipment is as great as ever. In our campaign report 'Fight for our Future', released in 2024, we revealed that 75% of professionals were concerned that there were children in their area living without the specialist equipment that they need, nearly half of local services cut their equipment spend in the last year and finally only **two in five families** we surveyed felt their child has the specialist equipment they need.

Newlife is therefore needed more than ever; 87% of nearly 200 families surveyed told us that without Newlife it is unlikely they would have been able to get the equipment they needed for their child. In January we relaunched our brand-new equipment service, focussing our service on four types of equipment where there is the greatest demand: car seats, beds, pushchairs and wheelchairs. At the same time, we launched a brand-new equipment catalogue on our website with detailed content on the full equipment range provided through our new preferred equipment suppliers, providing the best possible service for the equipment we provide. We also launched a new streamlined application form, making it easier for families and professionals to use this vital service.

As we move into our 20th year of providing vital equipment, we believe all children deserve the right to live a life free from pain, where they are safe and have the opportunity to reach their full potential. Equipment has the power to transform lives, to ensure that children and young people with a disability are able to do the things that many of us take for granted. This is why equipment is and will remain a key part of Newlife's identity for many years to come.

What we did at a glance

- **1,347 equipment grants provided in 2024/25.**
- **31% were fast tracked due to an urgent need.**
- **923 grants were provided through our 'quality of life' equipment service.**
- **Launched our brand-new equipment range in January 2025.**
- **Launched our brand-new equipment catalogue and streamlined application process.**





Bobby's story

Eight-year-old Bobby embraces every opportunity with an amazing zest for life, despite having no movement in his legs due to being born with a spinal cord injury. But when his wheelchair began to break and it became too small, it meant he began to lose the independence he loved and risked worsening his condition.

When Bobby's wheelchair began falling apart, it was unsafe and as it no longer supported his posture it meant he couldn't sit straight and the curve in his spine began to worsen, as well as causing him pain.

It also meant his hard-won independence was fast disappearing. Not only did Bobby love to self-propel in his wheelchair, but he had also learnt to transfer himself from the floor into his chair, but he could no longer do this. Bobby was also very active - attending cubs and swimming, as well as chair racing, wheelchair skiing, basketball, golf, hockey and badminton. But to go anywhere and do anything he needed the right wheelchair.

Now, thanks to Newlife, Bobby has the wheelchair he needs to help him live the life he wants. He has his independence back, so he can self-propel and

manoeuvre himself in and out of his wheelchair – and it means he can once more enjoy lots of different activities and live life to the full!

Bobby's mum, Amy said: "Having a wheelchair is really important to Bobby, and he uses it skillfully. He's a very chatty, quick-witted boy who loves to socialise; he lets nothing stop him and he has no fear. But he needed this new wheelchair so he can live his life.

"Now he has a new wheelchair there's no stopping Bobby – he really loves it, and it means he can get to do all the activities he enjoys, such as wheelchair racing, wheelchair basketball and he has even tried archery.

"As he has the postural support he needs he is more comfortable now and in less pain, which is great as it means we can go for more days out and he can have new experiences too."

Bobby added: "I like my wheelchair to be fast and light so I can keep up with my friends and not be left out. It helps me play and be included and so I can do things for myself."

Equipment Loan Service

This service is a crisis service for children who are terminally ill, life-limited, have urgent medical needs that change rapidly or cannot be discharged from hospital without the specialist equipment they need.

With families often facing long delays to get assessments and equipment they need from their local services, our emergency loan service is there for those children and young people who 'just can't wait' for the equipment they need. We can loan equipment that is urgently needed within just a couple of weeks and sometimes within days.



Children can sleep safely at home with the specialist beds they need.

It kept my child safe

"The equipment loan enabled us to keep my son safe until the OT could get one for him on a permanent basis. It made a huge difference to us as a family and allowed us to know he was safe. My son also responded well to it and you could see he felt safe and comfortable. **Thank you for all your help.**"



Children are no longer stuck in hospital because they don't have the specialist equipment they need to be discharged.



We continue to help children and families in **emergency situations** who simply cannot **wait for the urgent equipment they need.**



Life-limited children and their families can create memories and enjoy precious time together with the essential equipment they need.

Grateful for time at home together

One mum told Newlife: "Our daughter needed a specialist hospital-style cot at home in order to be discharged safely from hospital following a brain tumour removal. Newlife organised one to be set up in our home within three days. It took six months for the local community Occupational Therapy team to get one in place; the thought that we might have been stuck in hospital all that time is mind boggling. **We're so grateful that we've been able to have time at home together as a family between chemo treatments rather than being stuck in hospital for equipment reasons.**"



97%

of families surveyed felt their whole family are less isolated and more able to enjoy family time together thanks to the equipment Newlife provided.

Summer's story

Nine-year-old Summer has been waiting for a suitable wheelchair from her local wheelchair services for almost three years – and instead has been using a specialist buggy from Newlife which has been provided through its Emergency Equipment Loan service.

Summer has a genetic condition so rare she is the only person in the UK to have it, leaving her abnormally tall for her age and unable to walk or communicate. Her mum, Larissa, turned to Newlife when the buggy they had been using broke completely in half, leaving her with no way to leave their home – and their local wheelchair services couldn't provide anything suitable to help. However, Newlife was able to provide them with a suitable specialist buggy to meet her needs within days.

Although such loans are designed to be short term, around six months, they have been used to bridge the gap while a family wait for long term provision to be provided' by their local statutory services. A buggy or wheelchair is vital for Summer to go outside her home with mum Larissa, but despite

being referred to their local wheelchair services in September 2022, they still haven't been provided with a suitable wheelchair – and Summer's loan has now been extended many times.

Larissa said: "Having a wheelchair is the biggest thing for us, so I don't know what we would have done without Newlife helping us. Without this buggy Summer couldn't go to school, medical appointments, or even leave the house for anything.

"A wheelchair from statutory services is the bare minimum Summer is entitled to. It's not fair that it's been such a battle to get something that's suitable for her needs. It's just not good enough that she's still waiting."

Newlife is still supporting Summer with the loan of a specialist buggy so there is no gap in wheelchair provision that would lead to them being isolated and unable to leave their home. This enables Summer to attend medical appointments, go out into the community and go to school.

Nurse Helpline

Newlife's dedicated nurse Helpline is there to help families when they are in the most need and they don't know where or who to turn to.

Whether families need support understanding a recent diagnosis, need information on how and where to go to access support or ask for an assessment, or just need a friendly and caring person on the end of a phone to provide that emotional help, our nurses are there for our families. No two families have the same needs, so the information and support is tailored to each child and family.

Many families continue to feel isolated and abandoned, unable to speak to professionals as there is a shortage of key health and social care professionals with many vacancies currently unfulfilled. This is why our professional Nurse Helpline service is trusted and is so popular.

23,191 contacts supported through our Nurse Helpline service.

This is a whopping 45% increase in help from 16,048 in 2023/24 and is more than double the number of contacts from 22/23 (10,898)

Families are more in need of support than ever before, which is why we continue to develop our nurse service support. The Newlife Nurse reception service is available for longer hours to ensure that we can answer more calls, provide immediate answers where possible and make sure families get the support they need, when they need it.



“Thank you to the nurses, for not judging us and helping us through the new equipment process.”



“Words cannot express the gratitude we have for their help.”

Danielle's story

When Danielle contacted Newlife's Nurse Helpline to apply for a specialist buggy for her ten-year-old son Harry, who has autism, they hadn't left the house in more than two years.

Desperate for help, Danielle explained that while Harry had mobility issues, these had been made worse by a deeply traumatic experience which had a severe impact on her son – to the point where he had even stopped eating and become very weak.

They urgently needed a buggy to go outside again. To go back into the community and break the isolation they had been plunged into.

Local services that could have provided support had been closed due to funding cuts, and despite Danielle's countless letters to her MP, her pleas for help remained completely unresolved.

This is when, feeling utterly alone and unsure where to turn, she reached out to Newlife's free Nurse Helpline and spoke to one of our Newlife nurses, Beth.

Recognising the urgency of the situation, Beth was able to help and quickly provide the specialist buggy Harry needed so both he and Danielle could leave

the house for the first time in years, giving back their freedom and helping them take the first steps toward a brighter future.

But that was just the beginning. Beth has continued to help Danielle navigate other challenges, from accessing additional services to managing Harry's needs. With Beth's continued regular support, Danielle and Harry are now on a path to rebuilding their lives.

Danielle said: “Being able to talk to Beth on a regular basis has really helped me. It's been quite emotional at times, but I'm really grateful for all the help and support Harry and I have received.”

Beth added: “It's been lovely to be able to help Danielle and Harry and when we told her the buggy was arriving for them, it did get quite tearful.

“We are always happy to be able to help families in a variety of ways, not just with helping them get the equipment they need, but supporting their overall needs too in any way we can. This might be emotional and practical support, condition specific support, advice about benefits and signposting on to other organisations.”

Importance of play

Our free loan service provides specialist toys that allow children and young people to play on their own or with families, often for the first time. The toys are suitable from birth through to 18 years of age and each box contains a selection of specialist toys that can help distract from pain, teach children new skills such as cause and effect, development of hand-eye co-ordination and the development of audio and visual senses.

Most importantly, this service helps families have fun together. The specialist toys open whole new worlds of opportunity through play and many families tell us that they never imagined that they would be able to play with their children but can, all thanks to the specialist toys that are provided.

Specialist toys can also be so expensive and so this fun service is a way for families to 'try before they buy'. Many families have told us that their child has really liked one particular toy and so they are now able to confidently go out and purchase that toy knowing their child will enjoy it. Newlife trialled a Christmas toy grant service for the first time, giving families the opportunity to apply for a particular toy as a grant. This service was very popular and will be developed further in 25/26.

Life-changing

"These pods are life changing for us as a family. My little girl hasn't liked everything, but what she has liked I've tried to buy her because the amount of money I have wasted on stuff she's not bothered with is ridiculous. So thank you Newlife!"

A passion for music found!

"He's never been interested in music before. We have a piano, but he rarely plays it. The keyboard toy he loved! He also liked the tubes. Great to try out new and different things. Great to see him exploring different ways to make sounds. **We had such fun with him. Thank you so much.**"

Made my little boy smile!

"The toys have been brilliant, and my son has really enjoyed them. He is still young so we aren't sure how much his brain bleeds will impact his life, but he is thriving (especially in comparison to where we thought he would be last year). Thank you for helping to make our happy little boy smile even more."





Issac's story

Four-year-old Isaac loves to play, and thanks to Newlife's Play Therapy Pods, he gets the chance to try lots of different toys in the comfort of his home so he can discover what he really enjoys.

Isaac has suspected Autism Spectrum Disorder, developmental delay and is non-verbal, so it can be hard for his mum, Stephanie, to know which toys he will respond to.

Mum Stephanie said: "We were told about the sensory pods from our OT as we were buying different sensory equipment for Isaac but for the most part it was to no avail as Isaac wouldn't show much interest in them. We found we were buying blind.

"Isaac was given the opportunity to explore the sensory pods and has had three different pods so far. The sensory pods have given us and Isaac the opportunity to try out different themed boxes of sensory equipment, that in many situations we wouldn't be able to afford, to trial to see if they would help with supporting and for Isaac to explore. Some

of the things Isaac really enjoyed and engaged his interest were the stepping stones with the different textures on, the liquid tiles, the spinning top, the TTS beaded light tubes and the liquid timers.

"It has really helped us to know what he likes. We buy a lot of things which he shows interest in and then never plays with again, which can be expensive mistakes, but having the sensory toys on loan for so long means we can see what he goes back to again and again.

"It has made a big difference in this house as being able to loan the toys have shown us things we might not have thought of for him, weren't sure of, or couldn't afford to try, but knowing what he likes makes everything much easier.

"Isaac loves exploring the box of toys and when he comes down in the morning he'll always go and have a look. It's become part of his routine."

Rhys' Story

Fifteen-year-old Rhys is one of the faces of our campaign, Fight For Our Future. Rhys is an avid football fan and loves nothing more than watching his beloved Fulham FC with mum Kelly and dad Adam. Rhys also has quadriplegic cerebral palsy, which affects all four of his limbs and all aspects of his day-to-day life.

Sadly, Rhys and his family found themselves continually let down by the system that was supposed to help them. For three years the teenager was left without a hoist, meaning that the only way he was able to use the toilet was with a bucket and commode seat in his bedroom.

Mum Kelly explains: "We needed a hoist to move Rhys safely, but our house just isn't big enough to accommodate a larger fixed hoist, so we knew we needed a portable hoist. As Rhys needed major orthopaedic surgery to break and reset both his hips and femurs, a hoist would be even more necessary afterwards as we wouldn't be able to do any manual handling of him."

Following a three year battle with their local statutory services, which were unable to provide the portable hoist the family needed because it was simply not their policy to do so, Rhys faced having his surgery cancelled as there was no way to safely move him during his recovery period at home. In desperation Kelly contacted Newlife, who provided a £2,100 portable hoist in a matter of days, allowing the surgery to go ahead.

"Thankfully Newlife was able to quickly help. We literally don't know what we would have done without it," said Kelly. "It's given him so much more independence."



Campaigning: Giving children with disabilities and their families a voice

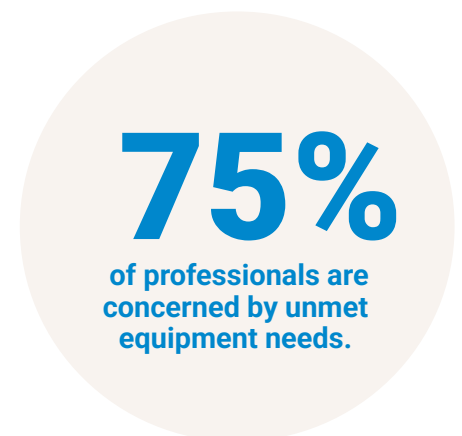
It has never been more difficult for children with disabilities and their families to get the support they urgently need. Only two in five families feel they have the right equipment for their child. For most, it's not a matter of convenience, it's a matter of quality of life. From wheelchairs to specialist beds, the waiting lists and assessments can take months, sometimes even years.

We understand the harsh realities families face when navigating the system of support. Many feel exhausted by the constant battle to secure what their child is entitled to and deserves. Some families have the resources to fight, but many do not. That's where we step in, committed to campaigning for change, supporting families and amplifying the voices of those too often unheard.

In a year marked by a General Election and the launch of our landmark report *Fight for Our Future*, campaigning has been central to Newlife's mission of empowering children with disabilities.

This year we have:

- **Launched our Fight For Our Future report**, revealing the reality for families trying to access support. The report highlighted four urgent themes and proposed cost-effective recommendations for Government action.
- **Alongside this, we launched a petition** urging party leaders to prioritise children with disabilities ahead of the General Election.
- **Engaged with various Parliamentarians and media outlets** to raise awareness of issues and the solutions that could transform lives.
- **Took a targeted approach with Parliamentarians**, meeting all MPs whose constituencies include our stores. These meetings helped build relationships and demonstrate our local impact, from delivering vital equipment to creating job and volunteering opportunities for people with additional needs.
- **Created the Family Champions Board** – a diverse group of 15 parent/carers with lived experience of our services. They represent a wide range of backgrounds and disabilities, providing peer support and helping shape our services from within.
- **Chaired a second cross-sector roundtable**, bringing together professional bodies, charities and industry partners to plan collaborative campaigning in the wake of the election.
- **Met with the British Healthcare Trade Association** to discuss supporting a new All-Party Parliament Group on Access to Disability Equipment with plans to launch in May 2025.



Fight For Our Future:

Act now for children with disabilities

Every child deserves to live a life free from pain and to reach their full potential. Yet, too many of the 1.6 million children with disabilities in the UK are being routinely let down, unable to access the equipment and support they need.

These children are often left in pain, their safety at risk and are cut from the world around them. Many are denied the opportunities others take for granted from going to school and building independence to simply leaving the house safely.

Over the past year, we've listened to hundreds of families and professionals across the UK. Their stories were backed by in-depth research into local authority budgets; assessment wait times and availability of support.

From this, four key themes emerged:

1. Lack of government leadership and accountability for children with disabilities
2. A shortage of suitable, skilled professionals to meet growing demand
3. Long and inconsistent wait times – a postcode lottery across the UK.
4. Insufficient equipment budgets.

To break down these barriers and build a better future for children with disabilities, we have proposed a set of clear, cost-effective solutions:



Establish a dedicated Minister for Disabled Children with cross-departmental authority.



Issue clear guidance defining the responsibilities of local services regarding equipment provision.



Expand paediatric apprenticeship programmes and improve staff retention.



Work with external organisations such as charities and manufacturers to improve equipment training.



Implement maximum wait times for children's Occupational Therapy assessments.

Looking ahead

We are proud of the progress we've made but we know there is still so much more to do. Real change for children with disabilities will only come through continued partnership, pressure and persistence.

As we look to the year ahead, we remain determined to be a voice for families, to challenge injustice and to push for a system works for every child. Together, with our supporters, we will continue to fight for a future where all children have the chance to thrive.

Fundraising

Fundraising income for 2024/25 achieved £2.5m. Income is generated through a broad range of fundraising activities, including event participation, individual giving and community relationships, and support from trusts and foundations.

Fundraising income growth

Throughout 2024/25, our overall fundraising income grew despite the increasingly competitive environment and the challenges of the cost-of-living crisis. The team ended the year on a high, with income up 17% on the previous year. The largest area of growth came from charitable trusts, alongside legacy income of £141,083.

Trusts and Foundations Income grew in the year and we secured income from 18 new charitable trusts this year. Notably, we received grants of £25,000 or more from The Hargreaves Foundation and The Noel Sweeney Foundation.



Diversification of events

We continue to diversify our events portfolio with 50 runners taking part in the London Landmarks Half Marathon and we were the main charity partner for the inaugural Drayton Manor Half Marathon, 10k & 5k. We are excited to build on this event in future years.



An exciting partnership

We were delighted to launch a new partnership with Girlguiding Midlands. Through the new Sparkle Day Badge, Rainbows, Brownies, Guides, and Rangers (ages 4–18) are invited to take part in activities that raise both funds and awareness of disabilities. The partnership launched in Spring 2025.

We are now focused on increasing brand awareness and building more sustainable income streams to support our long-term goals.

Volunteering

Volunteering at Newlife is an exciting and fulfilling opportunity. Volunteers gain new skills, confidence, and experiences throughout their journey, while making a huge difference to the lives of children with disabilities and their families across the UK.

14,247

Overall volunteer hours in 2024/25.

Inclusive opportunities

We believe it is crucial to give disabled young people and adults—who can often be excluded from society on the grounds of disability—the support, training, and workplace experience they need. Our volunteering programme helps individuals to:

- **Develop new skills**
- **Meet new people**
- **Experience new opportunities**

This ensures more people can benefit from the gift of volunteering.

188

total number of volunteers.

Volunteer insights

In 2024, we launched our first Volunteer Survey to better understand volunteer experiences and inform the development of our three-year Volunteer Strategy. Of the volunteers who completed the survey:

- **100% said volunteering supports their wellbeing**
- **100% felt their time was well utilised**
- **100% would recommend volunteering with Newlife to a friend**

Areas identified for development include improving connections between volunteers and helping them gain a fuller understanding of Newlife's work.



Retail

The main source of income in the year relates to the commercial activities of the charity from the recycling of donated products through the charity's network of retail locations.

Joining forces with well-known high street brands has allowed Newlife to do something unique: sell brand new clothes at a fraction of the original price.

Brands play their part by donating surplus stock, increasing its lifespan and preventing it from ending up in landfill. Stock is then processed and sold in Newlife's portfolio of stores across the UK, and online through the Newlife Online and eBay stores.

And every purchase made in Newlife stores or online makes a difference, with 100% of our profits going to help children with disabilities and their families access much-needed specialist equipment.



Retail Highlights

- **£9,500** raised through six wedding dress shopping events, featuring bridal gowns and accessories.
- **£32,394** in sales achieved from 11 university pop-up shops across the UK, including Northampton, Liverpool Hope, and Nottingham universities.
- **£191,088** generated from two pop-up stores at McArthurGlen West Midlands, delivered as part of our Charity of the Year partnership.
- We relocated our **Newport (Wales) store** to a prime retail space within a Tesco Extra site, opening within weeks of our original site's closure to ensure continuity for our customers in the area.
- Shortlisted for the **Charity Retail Association's UK's Favourite Charity Shop 2024** award.
- Our stores underwent a programme of refreshment to incorporate more prominent charity messaging throughout the retail space and bring Newlife's charitable mission closer to our retail audience.



Sustainability

We divert thousands of unrequired commercial products from landfill and incineration. We work with hundreds of well-known and well-respected high street stores, designer labels and supermarkets to help them reduce their surplus waste, to find ways to re-use this product, honouring the energy resources that went into its creation and, when it cannot be reasonably re-used, recycling as much of the raw materials as possible.

Part of Newlife's charitable objects is to protect and preserve the environment through waste reduction, re-use, reclamation and recycling.

How do we do this?

We take stock such as clothing, bags, shoes, accessories, soft furnishings, electrical items and homewares that are no longer wanted/required by UK and European retailers. We organise to pick it up from location if required.

We then assess the stock through our warehouse operation, to see if it can be reused, if so then we will take out the labels in line with the donors' wishes and make it ready to be sold in our retail stores across the West Midlands, East Midlands, North West and the South West.

Any items that cannot be resold, we recycle using qualified and trusted partners to recycle as much as possible of the raw materials, often to create new products.

The recycle and re-use of this product sits within Newlife's commercial division. All profits from the commercial division are spent on our charitable aims, helping to change the lives of disabled and terminally ill children.

- **In 2024/25 we collected 234,395 cartons from our brand partners.**
- **This equates to 1,875 tonnes of clothing textiles, footwear and homeware.**
- **82.2% of the stock collected went to our retail stores for sale.**
- **We worked with 120 brand partners to reuse and recycle their unwanted stock.**



**In 2024/25
we collected
234,395
cartons from our
brand partners.**



RE
Service/line

Looking ahead

Objectives for 2025/26

In 2024/25 we provided help or assistance on 26,400 occasions – we remain focused on supporting those most in need of our services and plan to reach as many disabled children and families as possible in the next financial year.

Streamline child and family services

We are committed to making it easier for families to access the support they need, when they need it. We will review and improve how our services are delivered—simplifying pathways, reducing duplication, and ensuring families experience a joined-up approach that places their needs at the centre. Through better coordination, clearer communication, and smarter use of resources, we will improve both the efficiency and the quality of our services—helping us to reach more families and deliver lasting impact.

Train and grow our team

As our charity continues to grow, we are committed to investing in the training, development and ongoing learning of our people. This includes expanding our apprenticeship schemes, launching our new e-learning platform and the opportunities it offers, and developing a range of other training resources to support professional and personal growth. We will also use feedback from our engagement survey to better understand the needs and aspirations of our staff, helping us to create a culture where everyone feels empowered and where anything is achievable. Alongside developing our staff, we will continue to grow and support our volunteer workforce, recognising the vital role they play in delivering our mission.

Invest in technology

To deliver greater impact, we will explore technology solutions that strengthen how we work and serve our communities. We will embark on developing a three-year roadmap which will include upgrading our systems and digital tools to improve efficiency, streamlining processes to free up more time for frontline work, and making data-driven decisions that help us measure and grow our impact.

Investment in technology will also help us connect better with families, supporters, and volunteers—improving accessibility, enhancing collaboration, and creating seamless experiences for those who engage with us.

Rebrand and refresh our identity

We will invest in starting on a journey to refresh our brand to ensure it reflects who we are today and where we are going. Our rebrand will help us strengthen awareness of our mission, reach new audiences, and build deeper connections with the communities, supporters, and partners who make our work possible. Through a clear and consistent identity—across digital, print, and in-person experiences—we will share our story with greater impact, inspire action, and position our charity as a trusted, modern, and forward-looking organisation.

Lead on change

Following the successful publication of our Campaign report 'Fight For Our Future, we will launch an All Party Parliamentary Group in collaboration with other likeminded charities specifically on equipment. Aims for 2025/26 include leading a national enquiry into the subject, identifying issues, highlighting experiences of children with disabilities to decision makers to bring about change.

Financial stewardship and sustainability

We will maintain strong financial stewardship that ensures long-term sustainability and maximises the resources available for our charitable aims. We will achieve this by growing and diversifying income, carefully managing expenditure, and maintaining robust financial controls. This enables us to invest with confidence in the services that create the greatest impact for the children and families we support.

Trustee Thank you

Thanks to the unwavering support of our donors, Newlife can be a lifeline for thousands of children with disabilities and their families. Generous donations mean we can respond to the families who need our support, whether that is through our Nurse Helpline, through the provision of specialist equipment or the loan of sensory toys. We are particularly grateful to:

The Bernard Lewis Family Charitable Trust who continue to provide vital support.

The Hargreaves Foundation for supporting the provision of vital wheelchairs and buggies, to help us bring freedom and independence to children, young people and their families

The Marian Elizabeth Trust for their ongoing generous support of our Play Therapy Pod service, enabling children to play and learn new skills.

The Garfield Weston Foundation, The Victoria Convalescent Trust and St. James's Place Charitable Foundation for their grants towards specialist equipment for disabled children across the UK.

The Freemasons of Ireland Victoria Jubilee Benevolent & Welfare Fund for choosing to fund specialist equipment for disabled children in Northern Ireland.

The BNA CIO for their grant towards the cost of disability equipment for children in Lincolnshire and Nottinghamshire.

The Noel Sweeney Foundation for ensuring we could reach as many children in the West Midlands as possible.

The February Foundation and The Hugh Fraser Foundation for their generous and ongoing support over many years.

Motability Foundation Funding

2024/25 marks the third and final gift from our three year Motability Foundation partnership.

This generous support has enabled Newlife to provide life-changing equipment and support to children with disabilities and their families across the UK. Children aged 18 months to 18 years have benefitted from a wide range of essential mobility equipment, including powered wheelchairs, specialist buggies, lightweight chairs, powerpacks, and accessories. The impact of this equipment is profound—enhancing independence, improving quality of life, and empowering families. We are deeply grateful for this transformative partnership with the Motability Foundation. Their support has allowed us to reach some of the most vulnerable children in the UK, delivering meaningful and lasting change.



Dorothy Pamela Smith CIO Play in the Community Pilot

In 2024/25, we were proud to launch our Play in the Community Pilot, made possible through the generous support of the Dorothy Pamela Smith CIO. This initiative enabled Newlife to provide specialist sensory toys and deliver expert training to staff at ten community settings located in areas of significant deprivation across the West Midlands and Worcestershire. Through this pilot, 66 staff, volunteers and parents participated in tailored play sessions designed to make play more accessible and inclusive for children with disabilities. Feedback has been overwhelmingly positive, with staff highlighting the immediate and long-term benefits of understanding and using these specialist toys with children and their families. We look forward to continuing our valued relationship with the Dorothy Pamela Smith CIO and exploring opportunities to expand this impactful work, further advancing our mission to ensure all children have access to the power of play.

Financial Review and Results

Financial Review

Income

Overall, incoming resources for the year to 31 March 2025 was £15.4m (2023/24 £17.2m) a 10% decrease over the prior year.

Commercial income is generated from goods donated by our retail brand partners. These goods are either sold through the Charity's various retail locations or recycled for their raw materials. All the goods are donated to benefit the Charity by companies, mainly retailers, but also manufacturers and wholesalers. Gross commercial income for the year was £12.8m (2023/24 £15.0m).

In addition, the Charity continued to receive both restricted and unrestricted non-capital donations during the year. These donations have been received from individuals, groups, trusts, foundations, companies and other organisations. Income in the year from donations and legacies and fundraising activity was £2.5m (2023/24 £2.2m) an increase of 17%.

Interest and Investments income is generated from the handling and/or investment of funds held by the Charity. A policy on investment exists to control any risks associated with this. Income remains low in the year at £39.8k (2023/24 £24.8k) due to a cautious investment policy being pursued to protect the Charity's assets using a mix of low and medium-risk investments causing a reduction in interest and dividends.

Expenditure

Newlife expends resources in a number of ways:

Expenditure on Raising Funds – these costs relate to the investment made in generating income to achieve the aims of the Charity. These costs are split between those in relation to the commercial operations and those relating to fundraising.

In the year these costs totalled £12.4m (2023/24 £13.8m), with £11.8m (2023/24 £13.2m) in relation to commercial operations and £0.6m (2023/24 £0.6m) in relation to fundraising activity. Costs relating to the commercial operations have

decreased by 10% over the prior year. Costs of fundraising have increased by 10% over the prior year. During the year a return on investment of 4.1:1 was achieved, which exceeded target.

Charitable Expenditure – these are specifically related to achieving the aims of the Charity: equipment grants and loans, nurse services, campaigning, medical research and volunteering. In the year to 31 March 2025 a total of £3.9m (2023/24 £4.3m) was spent across these charitable areas, of which £1.0m came from restricted income.

It is the Trustees' view that the resources expended in achieving the charitable aims have been in line with the aims and objectives of the Charity with clear beneficial outcomes. It is also their view that the cost of governance of the Charity is very low. Meeting venues are donated and minimal expenses by Trustees for their duties are claimed. All this acts to keep the real costs of running the Charity at a very low level. Investment in 'fundraising' is a long-term cost.

It is the Trustees' view that their investment will in time reap rewards as it is based on sound principles and practices within the sector.

At the 31 March 2025 the Charity had funds of £4.0m (31 March 2024 £4.8m), including restricted funds of £0.7m (31 March 2024 £0.5m).

Trustees had decided to reduce the reserves held at the year end in line with the reserves policy.

Key Performance Indicators

Our Key Performance Indicators are reviewed and sent out to our trustees and leadership team every month. The KPIs cover all parts of the commercial division including stock received, production of stock delivered and commercial division sales. We also have KPIs for other key departments that work across Newlife, including the People Team, Finance, IT and Telecommunications, Governance and Compliance, Communications and Facilities. Finally, the Key Performance Indicators for the charitable services/aims are based around the number of children helped, individual/group policies changed through campaigning action and

the number of volunteers contributing to the work of the charity. These KPIs are regularly reviewed by the Trustees.

Risk Management

The Board of Trustees acknowledges its responsibility for managing risks to which the Charity is exposed. Our approach to risk management remains consistent with the previous year and addresses these risks in a conscious manner that increases the likelihood of achieving our strategy and business objectives. This proactive approach ensures risk management is part of our management conversations and is embedded in our processes which benefits our decision making and is essential to creating and preserving long term value.

The Director of Charitable Services is responsible for defining the risk management framework and driving consistent application across the Charity and reporting through the Risk Executive Group (REG). The REG has delegated authority from the Trustees to constructively challenge and support charity functions in following the risk methodology outlined in the risk management framework. The risk management framework is designed to identify and manage, rather than eliminate, the risk of failure to achieve charity objectives, and to provide reasonable, but not absolute assurance against material misstatement or loss. The framework is designed to be sufficiently agile to respond to changes in macroeconomic circumstances.

The Charity captures the most substantial risks under, Principal Business Risks (PBRs). These are reviewed quarterly at the Risk Executive Group (REG) and half yearly by the Trustees, who sit on the Audit and Risk Committee (ARC).

The PBR identified is donor risk. Newlife relies on the goodwill of it's donors for both stock and fundraising support. Newlife continues to develop these key relationships through our planned donor management process.

Risk Appetite

The Charity's risk appetite takes into account careful financial management and commitment to the long-term support of disabled children in accordance with charity's strategic goals and is guided by a number of risk appetite guardrails. The Trustees are also committed to ensuring that the PBRs are managed on an ongoing basis.

Charity Governance

The Trustees understand their legal duties and recognise the importance of good governance. The Director of Charitable Services reviews best practice and discusses findings with the CEO and the Audit and Risk Committee annually.

Reserves Policy

Due to the identified risk of having one main source of income generation i.e. the commercial operations, the Trustees need to act wisely to ensure that a platform of funds is available to continue the work of the Charity, should income from the commercial operations stall or reduce.

The Trustees review the level of reserves annually and designate funds to cover key aspects of charitable activity. As at the 31st March 2025 the Charity held reserves of £ 3,970,577.

This is split as follows:	2024	2025
	£	£
Restricted funds	508,583	652,367
Unrestricted funds :		
Designated funds	3,585,500	2,200,000
Charitable activity reserve	500,000	500,000
Accumulated charitable funds	185,666	618,210
Total funds	4,779,749	3,970,577

The trustees have designated funds of £2.2m to ensure we can meet our stated objectives of providing support or assistance on 22,900 occasions over the next 12 months. In addition, a general fund of £500k is held to allow for amounts that can only be recognised by disposing of tangible fixed assets. After these designations and the restricted reserves held, Newlife has funds of £618,210 at the year end (2023/24 £185,666).

Total unrestricted reserves of £3,318,210 (2023/24 £4,271,166) are held. The trustees have agreed that this figure should not fall below £3.3 million. Reserves are currently higher than target but Trustees are managing them to ensure continued charitable provision and the long term stability of the charity. In particular the board are considering the need to invest in a programme of technical transformation to support the longer term charitable growth.

Investment Policy

The investment policy is set by the trustees and considers the risk profile and the investment managers' view of market prospects in the medium term. The investments are currently not required to generate short-term income but to support our reserves requirement in the longer term. The members of the Audit and Risk Committee meet annually with the investment managers to review the performance of the portfolio and the investment strategy.

Disabled Persons Statement

At Newlife, we employ and train adults with disabilities and give enrichment and purpose to volunteers with disabilities who work alongside our staff and other volunteers in equality and appreciation. Newlife meets all legislative requirements, including the Equality Act 2010, to ensure equality of access and opportunity regarding recruitment and professional development and is the holder of the Disability Positive Mark level 2.

We believe it is crucial to give young people and adults with a disability the support, training, workplace experience and volunteer opportunities they need to ensure they are not excluded from society on grounds of their disability.

Serious Incident Reports

There were no serious incident reports to the Charity Commission.

Public Benefit

In detailing the activities of the Charity, Newlife can clearly demonstrate the wide reaching activities of the Charity in the interests of children with disabilities and their families, adults with disabilities who are a substantial part of the UK public as defined by the Charity Commission Guidance. This demonstrates 'public benefit' as required by the Charity Commission. The Trustees confirm that they have referred to this guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Our approach to fundraising

In order to respond to the changing landscape of fundraising and to meet future demand and growth of services, we continue to build on our existing relationships as well as maximise income

from three key areas: corporate, charitable trusts and community. All fundraising activity is carried out by skilled, professional, paid fundraisers. As a charity that relies on voluntary income, we take an active and responsible approach to fundraising. A high-quality supporter experience is key and as a member of the Fundraising Regulator we are firmly committed to ensuring we are compliant with their Code of Practice.

We operate in a transparent and open manner as well as to protect members of our community and supporters who may be vulnerable. **To support this, the following fundraising policies are in place and regularly reviewed:**

- Gift Acceptance and Refusal
- Partnering with alcohol companies
- Protecting vulnerable people while fundraising
- Dealing with fundraising complaints

Our fundraising activity is carefully planned using set templates to ascertain campaign feasibility, plan income and expenditure budgets, logistics and any health and safety requirements.

All fundraising data is stored in accordance with General Data Protection Regulations (GDPR 2015) and the Data Protection Act 1998. We have a clear privacy statement on our website and any electronic communications sent out give options to opt out at any time. We apply the legitimate interest test where opt in has not been received for any communications sent via post.

During the year no opt outs were received via the Fundraising Preference Service. Oversight of all fundraising activity carried out by the charity is the responsibility of the Trustees, Leadership Team and specifically the Director of Fundraising and Communications.

Working with third party fundraisers

The charity benefits from lottery income via its contract with Make a Smile Lottery, owned and run by St Helena Hospice. All activities carried out by Make a Smile on behalf of Newlife are regularly reviewed and monitored. Clear policies are in place to support vulnerable people and scripts are in place to avoid any mis-selling or representation of the charity.

Complaints

We strive to provide excellent levels of supporter care and relationship management to ensure all fundraisers and donors have a positive experience when supporting Newlife.

In 2024/25 no complaint was received in relation to fundraising activities.

All complaints are investigated with outcomes fed back to the complainant in a positive manner. We encourage complaints and feedback to help shape the ongoing development of our activity and the way in which we work with our supporters.

Pay Gaps

We benchmark our pay offer to make sure that salaries are kept fair, competitive and relevant to the environment in which we operate. All salaries are in line or above the National Living Wage (NLW). We specifically monitor pay gaps and work towards reducing them.

In April 2024 our Gender Pay Gap was 1.94% - a decrease from 7.76% compared to 2023.

Our Commitments to ensure that a balanced gender pay gap exists by:

- Giving added focus to succession planning and leadership development in order to promote gender equality and inclusion.
- To monitor pay and recruitment activities by gender.
- To support flexible working patterns, where this can be managed within the Charity, for example, offering a range of options such as part time working and hybrid working.

Structure, Governance and Management

Newlife The Charity for Disabled Children (Newlife Charity, Newlife or the CIO) was registered with the Charity Commission on 10th November 2016 (Charity Registration Number 1170125). The CIO has carried on all aspects of Newlife Trading Ltd and Newlife Foundation's activities. On 19/03/2018 the Charity Commission granted a

linking order for the CIO and Newlife Foundation. Subsequently these accounts show the combined position of the CIO and Newlife Foundation. The Trustees are responsible for the overall governance of the Charity. Trustees are either named within the trust deed or elected following a process of open selection or dialogue with interested parties. The decision on Trustee appointment is solely taken by agreement of the board of Trustees.

Where Trustees are appointed they are given a formal induction process to the work of the Charity and provided with information that they need to fulfil their roles, including information about the role of trustees and charity law. Trustees receive updates and training from key industry sources and have substantial personal experience in the sector and business.

The principal officer is the Chief Executive who is responsible for the day to day management of the Charity's affairs and implementing policies agreed by the Trustees.

Trustees receive regular updates on the work of the Charity including financial statements and all activities are administered nationally from the head office.

The Trustees consider the board of Trustees, the Chief Executive and the leadership team as comprising the key management personnel of the Charity in charge of directing and controlling the Charity and running and operating the Charity on a day-to-day basis.

All Trustees give their time freely and no remuneration is paid to the Trustees in their capacity as Trustees. Details of trustee expenses and related party transactions are disclosed in note 3 of the accounts.

Trustees are required to disclose all relevant interests and register them with the Chief Executive and/or the Leadership Team and in accordance with the Charity's policy withdraw from decisions where a conflict of interest arises. The pay of the Charity's Chief Executive is reviewed periodically. The remuneration of all senior and executive positions are bench-marked with grant-making charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Reference and administration info

Name Newlife The Charity for Disabled Children

Status Registered with the Charity Commission on 10th November 2018

Trustees

Life Trustees: Mr C. Lewis, Mr L. Lewis and Professor M. Patton.

Term Trustees: Mr C Chaney, Mr N Lewis, Mrs P Burnett (resigned 25 November 2025), Mr R Bradbury (resigned 21 Jan 2025), Mrs V Sloane and Mrs K Griffith. Mr J Burnett and Mrs J Edgerton were appointed 25 November 2025.

Key Management Personnel Ms F Robinson, Chief Executive Officer, Mrs J Duggan Director of Fundraising & Communications, Mrs E Jackson Director of Finance & Central Services, Mr S Morgan, Director of Charitable Services, Ms C Simpson, Director of Retail and Sustainability, and Ms T Barlow, Head of HR, Mr J Ward, Head of Warehousing and Production.

Registered Address Newlife Centre, Hemlock Way, Cannock, Staffs, WS11 7GF

Head Office Newlife Centre, Hemlock Way, Cannock, Staffs, WS11 7GF

Auditors BDO LLP, Two Snowhill, Birmingham B4 6GA

Legal Advisors Anthony Collins Solicitors LLP, 134 Edmunds Street, Birmingham, B3 2ES

Bankers Barclays Bank PLC, PO Box 90, 357/366 Strand, London

Investment Managers Barclays Private Bank, 1 Churchill Place, London

Newlife The Charity for Disabled Children.

Registered Charity Number 1170125 in England & Wales.

Trustee Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Charity law requires the Trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 applicable Charities SORP;
- make judgements and accounting 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 charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection

of fraud and other irregularities.

Financial statements are published on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements, which may vary from legislation in other jurisdictions. The maintenance and integrity of the charity's website is the responsibility of the trustees. The trustees' responsibility also extends to the ongoing integrity of the financial statements contained therein.

Approved by the Trustees on

and signed on their behalf by

Financial Statements

For the year ended
31st March 2025

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Restricted £	Unrestricted £	2025 Total £	2024 Total £
Income					
Donations and legacies		1,183,859	1,344,090	2,527,949	2,164,782
Other trading operations:					
Fundraising activities		-	11,167	11,167	14,113
Commercial operations		-	12,839,262	12,839,262	15,031,907
Income from investments		-	39,848	39,848	24,810
Other income		-	19,837	19,837	1,196
Total income		1,183,859	14,254,204	15,438,063	17,236,808
Expenditure					
Expenditure on raising funds:					
Fundraising	6	-	612,548	612,548	558,532
Commercial operations expenditure	6	-	11,798,381	11,798,381	13,174,842
Expenditure on charitable activities:					
Equipment, campaigning and support	6	1,040,075	2,830,552	3,870,627	4,340,634
Medical research	6	-	7,993	7,993	501
Total expenditure		1,040,075	15,249,474	16,289,549	18,074,509
Net (expenditure) / income before gains and losses on investment	2	143,784	(995,270)	(851,486)	(837,701)
Net gains /(losses)	8	-	42,314	42,314	161,264
Net (expenditure)/income for the period and net movement in funds		143,784	(952,956)	(809,172)	(676,437)
Reconciliation of funds					
Total funds brought forward		508,583	4,271,166	4,779,749	5,456,186
Total funds carried forward	12/13	652,367	3,318,210	3,970,577	4,779,749

All disclosures relate to ongoing operations.

The notes on pages 41 to 51 form part of these accounts

Charity Balance Sheet for the Year Ended 31 March 2025

	Note	2025	2024
Fixed assets		£	£
Tangible assets	7	189,863	240,276
Investments	8	3,169,468	3,100,577
Total Fixed Assets		3,359,331	3,340,853
Current assets			
Stock		-	24,950
Debtors	9	740,425	489,661
Cash at bank and in hand		2,455,497	3,829,472
Total Current Assets		3,195,922	4,344,083
Creditors – amounts falling due within 1 year	10	(2,244,474)	(2,553,187)
Net current assets		951,448	1,790,896
Provision for liabilities	11	(340,202)	(352,000)
Net assets		3,970,577	4,779,749
Restricted funds	12	652,367	508,583
Unrestricted funds :			
Designated funds	13	2,700,000	4,085,500
Accumulated charitable funds	17	618,210	185,666
Total funds		3,970,577	4,779,749

Approved by the Trustees and authorised for issue on:

Trustee:

Mr Nigel Lewis

The notes on pages 41 to 51 form part of these accounts

Statement of Cashflows for the Year Ended 31 March 2025

	Note	2025	2024
		£	£
Net cash inflow from operating activities	14	(1,316,137)	373,945
Cash flows from investing activities			
Interest received		18,348	11,697
Dividends received		21,500	13,113
Purchase of tangible fixed assets		(106,633)	(121,592)
Sale of tangible fixed assets		35,524	44,900
Net cash (used in) investing activities		(31,261)	(51,882)
Change in cash and cash equivalents in the reporting period		(1,347,398)	322,063
Opening cash and cash equivalents		5,069,596	4,747,533
Closing cash and cash equivalents		3,722,198	5,069,596
Represented by:			
Cash at bank		2,455,497	3,829,472
Cash equivalents held in investments		1,266,701	1,240,124
		3,722,198	5,069,596

The notes on pages 41 to 51 form part of these accounts

1) Accounting Policies

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Newlife meets the definition of a public benefit entity under FRS102. The financial statements have been prepared on a going concern basis. The Charities financial position remained strong throughout the period under review. The Charity sought additional space on a temporary basis to support underlying trade and started a strategic review of all retail space held to support expansion. The Charity continues to stress test reserves / cash availability whenever significant new activity is considered and continues to look for new trading opportunities. Current forecasts covering the period until 31 March 2028, are prepared and monitored based on current activity levels and best and worst case scenarios are considered. In all cases the charity has sufficient liquid assets to remain cash positive. Given the strength of the balance sheet and availability and liquidity of investments, the members of the Board believe that, while uncertainty exists, this does not pose a material uncertainty that would cast doubt on the charity's ability to continue as a going concern for a period of at least 12 months from the signing of these accounts. The Board, therefore, consider it appropriate for the accounts to be prepared on a going concern basis.

a) Accounting for Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donations are recognised when the Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of

those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting year. Where an appropriate value can be placed on non-cash donations, they are included in the statement of financial activities.

Newlife receives donations of stock from a large range of donor partners. Due to the nature of the donations the value is not recognised on receipt, as this would be impractical, instead the value to the charity is recognised as income when sold.

b) Accounting for Expenditure

All revenue expenditure is accounted for when incurred. Grants payable are payments made to third parties in the furtherance of the charitable objectives of the Charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive a single or multi-year grants. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

c) Investments

Investments are made from unrestricted funds and are shown on the balance sheet at bid price, which is determined at fair value.

d) Allocation of Support and Governance Costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs. Governance costs and support costs relating to charitable activities have been apportioned based staff time and asset use. The allocation of support and governance costs is analysed in note 5.

e) Pension Costs

Contributions to the Charity's defined contribution pension scheme are charged to the statement of financial activities in the year in which they become payable. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

f) Operating Leases

The annual rentals are charge to the statement of financial activities on a straight-line basis over the term of the lease. Where the unavoidable costs of a lease exceed the economic benefit expected to be received from it, a provision is made for the present value of the obligations under the lease.

g) Fixed Assets

Fixed assets are stated at cost incurred or estimated market value at date of receipt where assets have been donated to the Charity. There are no un-capitalised assets.

Depreciation is provided to write off cost (or market value at date of receipt) less estimated residual values of all fixed assets over their expected useful lives on a straight-line basis. The need for any fixed asset impairment write-down is assessed by comparing the carrying value of the asset against the higher of realisable value and the value in use.

Motor vehicles	25% straight-line basis
Office equipment, Fixtures and Fittings	10% - 33% straight-line basis
Loan equipment	50% straight-line basis
Leasehold Improvements	over the life of the lease

h) Reserves

The Trustees have established a charitable activity reserve. The reserve is reviewed annually and is calculated to cover the basic cost of charitable activities (other than grants already committed) for a period of a year.

i) Restricted Funds

Where a donor has specified a particular purpose for a donation, the income is so recognised in the statement of financial activities. Expenditure is allocated to it accordingly.

j) Designated Funds

Where the Charity is committed to a specific project an allocation is made to a designated fund. Income is recognised in the Statement of Financial Activities as it arises and is allocated as explained in the reconciliation and analysis of movements of designated funds shown in note 13.

k) Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) Cash equivalents

Cash equivalents that are held as part of the managed investment portfolio are included as part of fixed asset investments.

m) Stock

Stock represents items of equipment that have been donated to the Charity for use within its operations. The value of stock comprises the costs that have been incurred in bringing the stocks to their present location and condition (refurbishment) ready for use within the charity's operations.

Newlife does not include the value of goods donated for resale on the balance sheet as the Trustees consider this to be impractical due to the nature of items received, instead this is recognised as income when sold.

n) Estimates and judgements

In preparing these financial statements, the key area where the Trustees have made accounting judgements are around the length of time that grant commitments are held, and subsequently when these commitments can be released, and the classification of leases between operating leases or financial leases. Key accounting estimates are applied when determining the length of time over which to depreciate assets and assessing the recoverability of trade debtors.

o) Financial instruments

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2 Net (Expenditure)/Income

	2025	2024
Net outgoing resources after charging:	£	£
Auditors' remuneration – audit services	39,250	38,100
Depreciation	145,628	341,511
Operating lease rentals	805,405	757,767

3 Related Party Transactions and Trustees' Expense and Remuneration

The Trustees all give their time and expertise freely without any form of remuneration or other benefit in cash or kind. Expenses paid to one trustees in the year totalled £129.00 (2023/24 £10,262.20) and relate to travel expenditure and in 2024 fees and expenses paid when trustee Nigel Lewis was

appointed as interim CEO, as allowed under the charity constitution.

During the period the Charity received a donation of £400,000 (2023/24 £400,000) from the Bernard Lewis Family Charitable Trust, a trust whose trustees include 3 of the same Trustees as Newlife.

4 Analysis of Staff Costs and Other Remuneration of Key Management Personnel

Average number of Charity colleagues	445	520
	2025	2024
	£	£
Wages and salaries	8,409,220	8,910,266
Employers NI	608,226	654,319
Pension contributions	167,241	168,147
Total emoluments	9,184,687	9,732,732

During the period the Charity considers its key management to be the Trustees, and the leadership team, comprising the CEO and leadership team. The total employment benefits including employer pension contributions of the key management personnel recognised in the accounts for the period was £931,113 (2023/24 £620,447).

The number of colleagues whose emoluments as defined for taxation purposes amounted to more than £60,000 in the year, was as follows:

	2025	2024
£60,000 - £69,999	2	2
£70,000 - £79,999	2	1
£80,000 - £89,999	2	1
£90,000 - £99,999	1	-
£100,000 - £109,999	-	1
£110,000 - £119,999	-	1
£120,000 - £129,999	-	1
£180,000- £189,999	1	-
The number with retirement benefits accruing in:		
- money purchase schemes was	8	7
- for which contributions amounted to £	26,839	17,445

The Charity enjoys the benefit of a dedicated team of volunteers who assist in the preparation of stock for resale through the commercial operation in the dedicated opportunity centre and other roles throughout the Charity. In the 12 months of operations over 14,247 (2023/24 13,670) volunteering hours were recorded.

5 Allocation of Governance and Support Costs

The breakdown of support and governance cost is shown in the table below, these costs are allocated across charitable and non charitable expenditure:

	Total Allocated	Other Support Costs	Governance Related	Basis
	2025	2025	2025	
	£	£	£	
Cost Type				
Staff/ management costs	1,679,197	1,643,016	36,181	Staff Time
Office rental and other costs	470,340	439,601	30,739	Staff Time
Depreciation	12,419	12,230	189	Staff Time
Audit fee and trustee related expenses	39,250	-	39,250	
	2,201,206	2,094,847	106,359	

Allocation on staff time is based on a review of time spent on each activity.

	Total Allocated	Other Support Costs	Governance Related	Basis
	2024	2024	2024	
	£	£	£	
Cost Type				
Staff/ management	1,679,729	1,636,865	42,864	Staff Time
Office rental and other	496,479	460,407	36,072	Staff Time
Depreciation	1,361	1,215	146	Staff Time
Audit fee and trustee	38,100	-	38,100	
	2,215,669	2,098,487	117,182	

Governance Cost	2025	2024
	£	£
Audit Fee	39,250	38,100
Trustee Indemnity Insurance	12,050	11,487
Legal / Professional fees	1,960	5,969
Staff costs	36,181	42,864
Cost of meetings/ Other	16,918	18,762
	106,359	117,182

The total cost of support costs allocated to charitable activities is then apportioned over different activities based on an estimated time spent on each area. All governance costs are met from unrestricted funds and apportioned over both charitable activity, and the costs of generating income.

6 Analysis of Expenditure

	Direct Staff Costs	Other	Grant Funding	Support and Governance Costs	Total
	2025	2025	2025	2025	2025
	£	£	£	£	£
Equipment, campaigning and support	955,443	341,861	2,325,828	247,495	3,870,627
Medical research	-	7,993	-	-	7,993
Total Charitable Activity	955,443	349,854	2,325,828	247,495	3,878,620
Cost of generating funds	418,437	95,626	-	98,485	612,548
Commercial activities	6,258,922	3,684,233	-	1,855,226	11,798,381
Total Expenditure	7,632,802	4,129,713	2,325,828	2,201,206	16,289,549

Grants are made for a variety of purposes including equipment, salaries, consumables, training and related costs. All grants under medical research are payable to institutions and are detailed in the Trustees report. All grants under Equipment, campaigning and support are grants of equipment made directly to individual children or families, the number and amount of these are detailed in the Trustee report.

In the period the expenditure on charitable activities was £3.9m (2023/24 £4.3m), £2.8m (2023/24 £3.2m) of this was from unrestricted funds and £1.0m (2023/24 £1.2m) was from restricted funds.

	Direct Staff Costs	Other	Grant Funding	Support and Governance Costs	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Equipment, campaigning and support	1,027,023	161,210	2,900,163	252,238	4,340,634
Medical research	-	501	-	-	501
Total Charitable Activity	1,027,023	161,711	2,900,163	252,238	4,341,135
Cost of generating funds	437,269	26,434	-	94,829	558,532
Commercial activities	8,268,439	3,037,801	-	1,868,602	13,174,842
Total Expenditure	9,732,732	3,225,945	2,900,163	2,215,669	18,074,509

7 Tangible Fixed Assets

	Leasehold Improvements	Loan Equipment	Fixtures & Equipment	Motor Vehicles	Total
	£	£	£	£	£
Cost					
Balance at 31 March 2024	2,125,930	1,003,229	1,542,544	123,725	4,795,428
Additions	28,940	-	77,693	-	106,633
Disposals	(4,682)	(424,804)	(2,295)	(85,130)	(516,912)
Balance at 31 March 2025	2,150,188	578,425	1,617,942	38,595	4,385,150
Accumulated Depreciation					
Balance at 31 March 2024	2,036,354	985,273	1,426,421	107,104	4,555,152
Charge for period	49,362	15,700	70,918	9,648	145,628
Disposals	(1,951)	(423,863)	(1,522)	(78,157)	(505,493)
Balance at 31 March 2025	2,083,765	577,110	1,495,817	38,595	4,195,287
NBV at 31 March 2025	66,423	1,315	122,125	-	189,863
NBV at 31 March 2024	89,576	17,956	116,123	16,621	240,276

8 Investments

All investments are in the United Kingdom. The cost of investments held at 31 March 2025, excluding high interest accounts, was £1,056,393 (2023/24 £1,056,393)

	Equity	Total
	£	£
Balance at 31 March 2024	1,860,453	1,860,453
Change in market value	42,314	42,314
Market Value at 31 March 2025	1,902,768	1,902,767
High interest accounts		1,266,701
Total Investments		3,169,468

Equities represent shares in a mixed investment fund selected to mitigate investment risk and are valued at market value. In addition we received small holdings in 4 developed market equities which we still held at the year end. The change in value includes all realised profits and losses on disposals in the year.

9 Debtors

	2025	2024
	£	£
Prepayments and accruals	466,658	240,136
Trade debtors	74,973	33,192
Other debtors	198,794	216,333
	740,425	489,661

10 Creditors

	2025	2024
	£	£
Trade creditors	498,562	609,652
Payroll creditors	133,398	140,644
Other creditors & accruals	1,352,158	990,770
Approved grants < 1 year	260,356	812,121
	2,244,474	2,553,187

11 Provisions

	Balance 31 March 2024	New in year	Released/ utilised	Balance 31 March 2025
	£	£	£	£
Provision for dilapidation	352,000	-	(11,798)	340,202
	352,000	-	(11,798)	340,202

The dilapidation provision is related to the closure of a warehouse in 2024 and was utilised after the year end in 2025.

12 Restricted Funds

The income funds of the Charity include restricted funds comprising the following unexpended balances of donations and grants held on trust to be applied for specific purposes. Sums are drawn down as and when specific expenditure occurs.

	Movement in Funds			
	Balance 31 March	Income	Expenditure	Balance 31 March
	2024			2025
	£	£	£	£
Equipment Grants	34,022	543,388	(483,422)	93,988
Motability Project	302,113	394,091	(306,315)	389,889
Loan Schemes	27,060	-	(27,060)	-
Play Therapy Pod Scheme	144,377	104,320	(148,697)	100,000
Dorothy Pamela Smith CIO	-	100,000	(31,510)	68,490
Children in Need	-	37,060	(37,060)	-
Other	1,011	5,000	(6,011)	-
	508,583	1,183,859	(1,040,075)	652,367

	Movement in Funds			
	Balance 31 March	Income	Expenditure	Balance 31 March
	2023			2024
	£	£	£	£
Equipment Grants	72,929	517,432	(556,339)	34,022
Motability Project	275,064	339,601	(312,552)	302,113
Newlife Emergency Appeal	1,013	1,294	(2,307)	-
Loan Schemes	184,862	5,800	(163,602)	27,060
Play Therapy Pod Scheme	137,991	139,479	(133,093)	144,377
Other	1,569	4,237	(4,795)	1,011
	673,428	1,007,843	(1,172,688)	508,583

Funds held for Equipment Grants are to be used to provide grants of essential equipment to families within the UK. Funds held under Loan Schemes are to fund equipment for our suite of emergency loan equipment that can be lent free of charge to those children and families who are in most need right now. Funds held under the Play Therapy Pod fund are to provide specialist development and sensory toys to children for a 12 week loan period. The motability project are funds held to provide support and equipment for families requiring assistance with mobility. In the year we started working with the Dorothy Pamela Smith Trust who have made a restricted donation to support a trial of a new programme providing play in the community.

13 Designated Funds

The income of the Charity includes the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes.

	Balance 31 March	New	Utilised	Balance 31 March
	2024			2025
	£	£	£	£
Equipment grants and loans	3,204,000	1,830,000	(3,204,000)	1,830,000
Helpline Operations	60,000	65,000	(60,000)	65,000
Volunteering	145,000	150,000	(145,000)	150,000
Campaigns	99,000	90,000	(99,000)	90,000
Play Therapy Pods	77,500	65,000	(77,500)	65,000
Charity Activity Reserve	500,000	-	-	500,000
	4,085,500	2,200,000	(3,585,500)	2,700,000

Prior Year Comparison	Balance 31 March	New	Utilised	Balance 31 March
	2023			2024
Equipment grants and loans	2,525,000	3,204,000	(2,525,000)	3,204,000
Helpline Operations	160,000	60,000	(160,000)	60,000
Volunteering	200,000	145,000	(200,000)	145,000
Campaigns	150,000	99,000	(150,000)	99,000
Other Projects	-	77,500		77,500
	3,535,000	3,585,500	(3,035,000)	4,085,500

Funds held under designations are for the operation of charitable activity for the next 12 months, this includes the provision of equipment grants and loans, the continued operation of the helpline service, running the volunteering team, supporting the campaigns department and additional costs relating to the play loan service which are not expected to be covered from restricted income.

As a matter of wise management the Trustees have established a reserve of £500,000 (2024 £500,000) to cover any unforeseen event that may impact the charity.

14 Reconciliation of Cash Flows from Operating Activities

	2025	2024
	£	£
Net movement in funds before taxation	(809,172)	(676,437)
Bank interest received	(18,348)	(11,697)
Dividends received	(21,500)	(13,113)
Depreciation	145,628	341,511
Change in value of investments	(42,314)	(161,264)
(Increase)/Decrease in debtors and prepayments	(250,764)	286,319
(Decrease) in approved grants	(551,765)	(40,995)
Increase / (decrease) in creditors and accruals	243,052	255,156
(Decrease) / increase in provision	(11,798)	352,000
(Profit) on disposal of fixed assets	(24,106)	(40,991)
Decrease / (Increase) in Stock	24,950	83,456
Net cash (outflow) / inflow from operating activities	(1,316,137)	373,945

15 Commitments Under Operating Leases

	Land & Buildings	
	2025	2024
		£
Total minimum lease commitments under operating leases :		
Within 1 year	446,976	463,107
Within 2-5 years	478,608	832,698
After 5 years	1,849	-
	927,433	1,295,805

16 Analysis of Group Net Assets between Funds

	Free Reserve	Designated Funds	Charitable Activity Reserve	Restricted Funds	Total	Total
	£	£	£	£	£	£
	2025	2025	2025	2025	2025	2024
Fixed Assets	-	189,863	-	-	189,863	240,276
Investments	3,169,468	-	-	-	3,169,468	3,100,577
Cash at bank	(707,007)	2,010,137	500,000	652,367	2,455,497	3,829,472
Other net current liabilities	(1,504,049)	-	-	-	(1,504,049)	(2,390,576)
Creditors > 1 year	(340,202)	-	-	-	(340,202)	(352,000)
Total	618,210	2,200,000	500,000	652,367	3,970,577	4,779,749

17 Free Reserves

These are unrestricted, undesignated funds which can be used as required to fund the future work of the Charity. At the 31 March 2025 these were £618,210 (2023/24 £185,675). These funds are the balance of what unrestricted income has not been designated or expended in the year. Activity has been prioritised to ensure the Charities continued ability to meet need.

Independent Auditors Report to the Trustees of Newlife

for the year ended
31 March 2025

Opinion on the financial statements

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2025 and of its incoming resources and application of resources 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 Charities Act 2011.

We have audited the financial statements of Newlife the Charity for Disabled Children ("the Charity") for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Charity Balance Sheet, the Statement of Cashflows 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).

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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remain independent of the Charity in accordance with the ethical requirements 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.

Conclusions related to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual Report and Accounts, 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. 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 themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion;

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees 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 Charity'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 Charity 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 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Extent to which the audit was capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Non-compliance with laws and regulations

Based on:

- Our understanding of the Charity and the sector in which it operates;
- Discussion with management and those charged with governance including the Audit Committee; and
- Obtaining an understanding of the Charity's policies and procedures regarding compliance with laws and regulations.

We considered the significant laws and regulations to be the Charities SORP (FRS 102) – second edition and the Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The Charity is also subject to laws and regulations where the consequence of non-compliance could have a material effect on the amount or disclosures in the financial statements, for example through the imposition of fines or litigations. We identified such laws and regulations to be health and safety legislation and data protection.

Our procedures in respect of the above included:

- Review of minutes of meeting of those charged with governance for any instances of non-compliance with laws and regulations;
- Review of correspondence with regulatory and tax authorities for any instances of non-compliance with laws and regulations;
- Review of financial statement disclosures and agreeing to supporting documentation; and

- Review of legal expenditure accounts to understand the nature of expenditure incurred.

Fraud

We assessed the susceptibility of the financial statements to material misstatement, including fraud. Our risk assessment procedures included:

- Enquiry with management and those charged with governance, including the Board regarding any known or suspected instances of fraud;
- Obtaining an understanding of the Charity's policies and procedures relating to:
 - Detecting and responding to the risks of fraud; and
 - Internal controls established to mitigate risks related to fraud.
- Review of minutes of meeting of those charged with governance for any known or suspected instances of fraud;
- Discussion amongst the engagement team as to how and where fraud might occur in the financial statements; and
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

Based on our risk assessment, we considered the areas most susceptible to fraud to be management override including the posting of inappropriate journal entries to manipulate financial results and management bias in accounting estimates. In addition, we considered revenue recognition an area to be susceptible to fraud, particularly in relation to the posting of journals to material revenue streams.

Our procedures in respect of the above included:

- Testing of journal entries throughout the year, which met a defined risk criteria, by agreeing to supporting documentation;
- A review of estimates and judgements applied by Management in the financial statements to assess their appropriateness and the existence of any systematic bias; and
- In addressing the risk of fraud through improper revenue recognition, we tested the appropriateness of certain journals to material revenue streams.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's trustees 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 Charity and the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Anthony McMellon
BDO LLP, statutory auditor
Birmingham, UK
Date:

BDO LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

