Charity number: 1158212

THE ELLA ROBERTA FAMILY FOUNDATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

THE ELLA ROBERTA FAMILY FOUNDATION

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THE ELLA ROBERTA FAMILY FOUNDATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Dr Rosamund Adoo-Kissi-Debrah CBE Barbara Gray Sharon Farnley Emily Steadman Hannah Omololu Jeffrey Smith
Charity registered number	1158212
Company Number	CE001609
Principal office	Abbotshall Healthy Life Centre Abbotshall Road Catford SE6 1SQ
Secretary	Catherine Sutton
Independent Examiner	M F Khan 375 Coventry Road Birmingham West Midlands B10 0SW

THE ELLA ROBERTA FAMILY FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of The Ella Roberta Family Foundation for the year 1 January 2025 to 31 December 2025.

Objectives and activities

a. Policies and objectives

The Ella Roberta Family Foundation campaigns for Clean Air for All in the UK and worldwide. Ella Roberta died a sudden death aged 9, from an asthma attack directly caused by air pollution. The Coroner's inquest, concluded on 16th December 2020, and his Prevention of Future Deaths report can be found on our website here: https://ellaroberta.org/campaigns/inquest-coroners-report

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Achievements and performance

Issued in 2021, after the landmark second inquest into Ella's death, Coroner Philip Barlow released a Prevention of Future Deaths Report (PFD). He highlighted three concerns which pose ongoing risk to life:

1. World Health Organisation's (WHO) guidelines should be seen as minimum requirements for air pollution targets.
2. The need to raise public awareness about air pollution and its effects and increase the capacity to monitor air quality.
3. Improve patient advice about the impacts of air pollution, including addressing medical and nursing training, professional guideline levels and in undergraduate and postgraduate education.

The Foundation continues to campaign to make the Coroner's three recommendations a reality. The PFD report has shaped the narrative and broader campaign to clean up the air for all UK citizens. The Foundation's work is also to advocate for these guidelines to be followed by governments, councils, medical professionals all over the world.

Our Trustees, the Founder and small team of employees have focused on several activities throughout the year, all of which are aligned to the charity's objectives and the PFD recommendations. Highlights include:

1.Reduce air pollution: national air pollution limits should be in line with WHO guidelines.

The Foundation continued its policy and public affairs work, specifically campaigning for the UK Government to set new air quality targets in line with those recommended by the World Health Organisation (WHO) in their 2021 Air Quality Guidelines. This included thirteen high level meetings with MPs, Mayors, policymakers and members of the Greater London Authority over the course of the year.

After successfully making its way through the House of Lords in 2023, The Clean Air (Human Rights) Bill, also known as Ella's Law, continued through the legislative process and had its first reading in the House of Commons in January 2024. Unfortunately, Parliament was dissolved ahead of the general election before it could have its second reading. On 1st July 2025. the bill was reintroduced in the House of Commons by the former Green party co-leader Sian Berry MP. The Foundation continues to encourage MPs to support the bill and urges the Government to protect the health of everyone in the UK by allocating more sitting Fridays in parliament for the Bill to be read and progress through the House. Ella's Law aims to establish clean air as a human right and sets out a pathway for the UK to reach the minimum air quality standards as set by the WHO. The Foundation will continue to advocate for Ella's Law.

ERFF's founder, Rosamund, spoke at The Mayor of London's second Clean Air and Health Summit held at the Royal College of Physicians in London. This second summit followed the inaugural event held in February 2022,

which centred on implementing the recommendations of the Prevention of Future Deaths (PFD) report arising from the second inquest into the death of Ella Roberta Adoo-Kissi-Debrah. This summit focused on reaffirming the need for sustained engagement and concerted action by the health system, government bodies and other relevant professionals.

Also speaking at the Summit:

- Sir Sadiq Khan, Mayor of London
- Emma Hardy MP, Parliamentary Under Secretary of State, DEFRA
- Professor Chris Whitty, Chief Medical Officer (CMO) for England
- Professor Kevin Fenton, Regional Public Health Director for London, Office for Health Improvement and Disparities
- Dr Chris Streather, Regional Medical Director, NHS England (London)

Rosamund also attended the Royal College of Physicians' Roundtable on Air Pollution. She joined Professor Chris Whitty, Chief Medical Officer for England and Professor Sir Stephen Holgate CBE, author of the RCP's new report on air quality, published on Clean Air Day 2025, 'A breath of fresh air: responding to the health challenges of modern air pollution'. Rosamund contributed to the group discussion which focused on what actions national and local governments can take to ensure that air quality is taken seriously as a threat to public health and that action on air quality reduces health inequalities and delivers the greatest impact where there is the greatest need.

The Foundation continues to campaign for an Asthma & Allergy Tsar to champion the cause within government and hold decision makers to account on their actions.

2.Raise awareness of the dangers of air pollution amongst the general public.

The PFD report found that most people were not aware of the impact air pollution has on their and their children's health, or where to find information about air pollution levels. By sharing Ella's story and her campaign work, Rosamund believes she is enabling people to make informed decisions so they can lower their exposure to air pollution and to advocate for their families to health professionals and politicians demanding change to clean up the air they breathe.

Rosamund continues to raise awareness of air pollution and its effects by giving talks and presentations across the UK and globally. Her impact has been far-reaching with media appearances on podcasts, TV and news publications outside of the UK. Notable international engagements included interviews with Climate One podcast; the episode was aired across 90 national public radio stations in the US and released as a podcast. Between the podcast and radio program, each episode of Climate One reaches more than 200,000 people. Rosamund also appeared as a guest on Urban Q podcast; the podcast explores ideas shaping the future of cities through the lenses of sustainability, equity, and innovation. Listeners are predominantly students from India and as well as global policy makers and academics.

International TV appearances included TRT's World Roundtable news discussion show, TRT World is the English-language channel of the Turkish Radio and Television Corporation (TRT), Türkiye's national public broadcaster. TRT's English-language international news channel alone reaches 260 million homes in 190 countries.

UK podcast guest appearances included The Girlfriends podcast, which features interviews with inspiring women who have pushed back against systemic injustice; the show has had nearly 13 million downloads and been the number 1 podcast in 6 countries (including the US and UK).

Rosamund was also interviewed on the Electric Evolution podcast; the show helps educate people on variety of topics regarding climate change, net zero, electrification, carbon reduction and air pollution. The podcast has recently reached 275,000 views on YouTube.

Rosamund regularly features in the UK media; during the period she was interviewed by The Big Issue and The Guardian. Rosamund was also included in ELLE Magazine's 40-for-40 Women of Hope list. The list shines a light on campaigners and trailblazers, spotlighting the women who will define the next four decades. ELLE as a publication has a significant global reach with 33 million readers across 45 international editions and 100 million unique monthly visitors on its digital platforms.

Rosamund was interviewed several times by ITV and could be heard regularly on Times Radio and BBC Radio London.

Throughout the year, Rosamund was a guest speaker at several conferences, most notably the World Health Organisation's 2nd Global Conference on Air Pollution in Cartagena, Colombia. It was attended by over 700 delegates from 100 countries, including government representatives, UN agencies, civil society, scientists and health societies, to accelerate action on air pollution and public health. A shared goal to reduce the health impacts of air pollution by 50% by 2040 was agreed upon by 50 countries to save millions of lives every year. Furthermore, new funding pledges and policies were proposed as commitments.

Rosamund was a key figure throughout the conference, opening the entire event, as the first speaker on the first day, sharing Ella's story and urging for action over the next few days of discussions. During the conference Rosamund took part in a further two panel sessions on children's health and attended a high-level luncheon with senior country officials and WHO attendees. She delivered the closing speech on the final day of the conference alongside Dr Maria Neira and the President of Colombia, Gustavo Petro, during which she made a plea to governments to not look away, to do the right thing and protect people's health from the danger of air pollution.

Other speaking opportunities at conferences included the Air Quality and Emissions Expo in Birmingham, the UK's leading event for air quality professionals. Rosamund was also invited to speak at the European Regional Dialogue for the Global Ethical Stocktake ahead of COP30. Rosamund spoke about the devastating impact air pollution from burning fossil fuels is having on people's health and how to engage communities as well as healthcare professionals.

During the spring, Rosamund and her family held an event in Mountsfield Park to unveil a bronze statue of Ella; the unveiling was performed by Mayor of London Sadiq Khan. The event was attended by over 200 people, including members of the local community, politicians, clean air campaigners and policy makers.

On Clean Air Day in June, Rosamund and the ERFF team joined healthcare professionals across the UK as they demanded action from the Government to clean up the air we breathe. Delivering a letter to the Government, it is the largest movement of healthcare professionals in the UK to call for urgent and ambitious action to clean up our dirty air and prevent the devastating impacts air pollution has on our health. Signed by over 400 healthcare professionals, the letter called on the Government to meet World Health Organization air quality guidelines, the international standard to protect public health. Rosamund joined doctors, nurses, patients and activists at Great Ormond Street Hospital for Children who walked and wheeled their way to Parliament Square to deliver the letter to mark Clean Air Day.

- Over 75 people attended, walking or wheeling
- Over 450 healthcare professionals have now signed the health sector letter
- 10 politicians met the group in Parliament Square in support of their asks
- Press coverage included The Guardian, Air Quality News, Forbes, The Standard, BBC Radio 4

As part of London Climate Action Week, Rosamund took part in an exclusive roundtable event organised by the Swedish Embassy. The event, hosted by the Ambassador of Sweden, brought together industry players, policy leaders and air quality campaigners, to exchange ideas about improving air quality in London, addressing the urgent need to accelerate the shift to zero-emission construction equipment.

The Foundation has an ongoing partnership with the Arnold Schwarzenegger Foundation to which it is the junior partner since 2019. Every year the Foundation visits Vienna but Arnold Schwarzenegger invited it to California in August 2025 to bear witness to the clean air initiatives that started under his reign as Governor.

Towards the end of the period, Rosamund took part in an event at London's National Portrait Gallery, titled, The art of awareness: air pollution – Rosamund Adoo-Kissi-Debrah in conversation with Serena Brown. The event celebrated the display of Rosamund's portrait by photographer Serena Brown, winner of the 2024 Taylor Wessing Photographic Commission Prize. The conversation was chaired by journalist and broadcaster Cathy Newman.

Other events included Rosamund and broadcaster Edward Adoo hosting a Tate Late evening at London's Tate Modern which included a talk discussing mass migration, displacement and its impact on society in London and beyond; it was followed by a screening of Reframe's, 'Breathless' and Julianknxx's 'Breathing by Numbers' as well as Rosamund and Edward's discussion about the impacts of air pollution.

During the year, Rosamund joined Imperial College London's Environmental Research Group as an Honorary Practice Fellow. Additionally, she accepted an Honorary Fellowship from Goldsmiths University London; the award was made in recognition of the incredible work Rosamund continues to do within the community and beyond.

3.Educate health professionals: ensure health professionals are aware of the dangers of air pollution, and that they tell their patients about it.

In the PFD report, the Coroner was concerned that the dangers of air pollution were not being sufficiently communicated to patients and their carers by the medical profession. He recommended that this should be addressed through undergraduate and postgraduate training, as well as the professional medical bodies. In addition to this, the Foundation is committed to promoting research into the links between air pollution and asthma, so that the medical profession and members of the public can better understand the health risks and how they can be treated.

Throughout the period, Rosamund continued to focus on engaging with health professionals and students; notable events included her taking part in a one-to-one Q&A discussion at the Institute for Air Quality Management (IAQM) annual conference, 'Routes to Clean Air' in London; the conference focused on topics relevant to air quality practitioners and associated professionals. She was interviewed by the Met Office's Dr Noel Nelson.

Rosamund also appeared as a guest on the Institute of Health Visiting's podcast for an episode titled, 'Championing Clean Air'. The IHV podcasts focus on matters that are of interest to health visitors and those working in public health for babies, children and families. This forms part of Rosamund's involvement in a new training programme IHV is developing for health visitors and their teams to raise awareness of air pollution and chronic respiratory disease in babies and very young children. During the podcast, Rosamund shared hers and Ella's story as well as focusing on the importance of clean air and the main messages that heath visitors and their teams need to know about air pollution.

Rosamund took part in a panel discussion for student healthcare professionals at St George's, University College London. The teaching event focused on health inequalities and raising awareness about the impact of air pollution. Rosamund was joined by Gary Fuller, Associate Professor in Air Quality Measurement, Imperial College London.

Rosamund also spoke at a Special Consultation with the Pan-European Commission on Climate and Health: Voices and experiences of European cities and regions on climate and health. The special consultation was organised in collaboration with the WHO Healthy Cities Network and the Regions for Health Network. Rosamund reflected on Ella's legacy to highlight why city climate action must deliver health benefits now, linking how air pollution and climate change intersect, and stressing the need for political will and enforceable laws.

THE ELLA ROBERTA FAMILY FOUNDATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

ERFF's Structure, Governance and management

During 2025, Dr Rosamund Kissi Debrah, Barbara Gray, Sharon Farnley, Emily Steadman and Hannah Omolulu continued as Trustees. Jeffrey Smith was appointed as a Trustee on 20th November 2025.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies

Structure, governance and management

a. Constitution

The Ella Roberta Family Foundation is a registered charity, number 1158212, and is constituted under a Trust

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity

d.Reserves Policy

The Trustees have reviewed the Charity's reserve position and policy in line with its strategic objectives and risk profile.

Purpose of Reserves

Reserves are held to ensure the charity can continue to meet its obligations and deliver its activities in the event of unexpected income shortfall expenditure. They provide financial stability and safeguard against risks such as delays in funding, emergencies or planned investment.

Target Level of Reserves

The Trustees have determined that the appropriate level of reserves is £40,000 representing approximately 3 months of core operating costs based on an assessment of historical annual expenditure.

Members' liability

The Members of the Charity guarantee to contribute an amount not exceeding £1 to the assets of the Charity in the event of winding up.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 the Charities Act 2011, the Charity (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. approved by order of the members of the board of Trustees and signed on their behalf by:

Emily Steadman
Trustee

Date: 02/10/26

THE ELLA ROBERTA FAMILY FOUNDATION
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent examiner's report to the Trustees of the Ella Roberta Family Foundation ('the Charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1 accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or

2 the accounts do not accord with those records; or

3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

Disclosure section

I confirm that there are no matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

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. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work for this report.

Signed  Dated 02/10/2026

Noor ul Moobeen Sohail Khan FCA

M.F. Khan & Co
375 Coventry Road
Birmingham
West Midlands
B10 0SW

THE ELLA ROBERTA FAMILY FOUNDATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	notes	Restricted Funds 2025 £	Unrestricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations and legacies	3	121,336	4,526	125,862	205,652
Other trading activities	4	-	7,912	7,912	7,175
Total income		121,336	12,438	133,774	212,827
Expenditure on					
Raising funds	5	-	391	391	3,837
Charitable activities	6	196,239	2,002	198,241	181,305
Total Expenditure		196,239	2,393	198,632	185,142
Net movement in funds		(74,903)	10,045	(64,858)	27,685
Reconciliation of funds					
Total funds brought forward		143,401	34,730	178,131	150,446
Net movement in funds		(74,903)	10,045	(64,858)	27,685
Transfer between funds		2,007	(2,007)	-	-
Total funds carried forward		70,505	42,768	113,273	178,131

The statement of financial activities includes all gains and losses recognised in the year

The notes on pages 13 to 26 form part of these financial statements

THE ELLA ROBERTA FAMILY FOUNDATION
BALANCE SHEET
AS AT 31 DECEMBER 2025

	notes	2025 £	2025 £	2024 £	2024 £
Fixed asset					
Tangible assets	12		5,463		6,865
			5,463		6,865
Current assets					
Debtors	13	44,650		-	
Cash at bank and in hand		80,180		177,106	
		124,830		177,106	
Creditors: amounts falling due within one year	14	(17,020)		(5,840)	
Net current assets			107,810		171,266
Total assets less current liabilities			113,273		178,131
Net assets excluding pension assets			113,273		178,131
Total net assets			113,273		178,131
Charity funds					
Restricted funds	15		70,505		143,401
Unrestricted funds	15		42,768		34,730
Total funds			113,273		178,131

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by

Emily Steadman

Date 02/10/26

The notes on pages 13 to 26 form part of these financial statements

1 General information

Ella Roberta Family Foundation is a charitable incorporated organisation registered in England and Wales under charity number 1158212 and company number CE001609.

2 Accounting policies

2.1 Basis of accounting

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a "true and fair " view and have departed from the Charities (Accounts and Reports) Regulation 2008 only to the extent required to provide a "true and fair" view. This departure has involved following the Charity SORP (FRS 102).published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Ella Roberta Family Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 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.

Grants are included in the Statement of Financial Activities on receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer the economic benefit to a third party, it is probable that the economic benefit will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to the activity. Shared costs which contribute to more than one activity and support costs

2.3 Expenditure (continued)

which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible assets costing £100 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred in bringing a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight line basis method.

Depreciation is provided on the basis

Office structure	10% of cost
Office equipment	25% of cost

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are values at the amount prepaid net of any trade disounts due.

2.6 Cash at bank and in hand.

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

2.7 Liabilities and provisions

Liabilities are recognised where there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as a basic financial instrument. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value, with the exception of bank loans which are subsequently measured at amortised costs using the effective interest method.

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amount payable by the Charity to the fund in respect of the year.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with the specific restrictions imposed by donors or which have been raised by the Charity for particular purposes The costs of raising and administering such funds are charged against the specific fund. The aim and the use of each restricted fund is set out in the notes to the financial statements.

3 Income from donations and legacies

	Restricted funds 2025	Unrestricted funds 2025	Total funds 2025
	£	£	£
Donations	4,621	4,526	9,147
Grants	116,715	-	116,715
	121,336	4,526	125,862

	Restricted funds 2024	Unrestricted funds 2024	Total funds 2024
	£	£	£
Donations	-	5,902	5,902
Grants	199,750	-	199,750
	199,750	5,902	205,652

4 Income from other trading activities

Income from fund raising events

	Restricted funds 2025	Unrestricted funds 2025	Total funds 2025
	£	£	£
Speaker fees	-	7,912	7,912
	-	7,912	7,912

4 Income from other trading activities (continued)

Income from fund raising events

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Speaker fees	-	7,175	7,175
	-	7,175	7,175

5 Expenditure on raising funds

Cost of raising voluntary income

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Fundraising costs	-	391	391
	-	391	391

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Fundraising costs	750	3,087	3,837
	750	3,087	3,837

6 Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Campaigning	196,239	2,002	198,241
Consultants costs	-	-	-
	196,239	2,002	198,241

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Campaigning	167,065	13,040	180,105
Consultants costs	1,200	-	1,200
	168,265	13,040	181,305

7 Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Campaigning	135,596	44,991	180,587
Ella Statue	17,654	-	17,654
	153,250	44,991	198,241

7 Analysis of expenditure by activities (continued)

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Campaigning	135,765	19,420	155,185
Ella Statue	24,885	1,235	26,120
	160,650	20,655	181,305

8 Independent examiner's remuneration

	2025 £	2024 £
Independent examiner' fees	450	1,800
Accountancy fees	4,175	3,781

9 Related party transactions

During the year £1,214 was paid to Sophia Adoo Kissi Debrah for her role as social media manager. Sophia also travelled to the USA performing duties on behalf of the charity. The charity paid her air fare totalling £1,746.

Sophia Adoo Kissi Debrah is the daughter of Rosamund Adoo Kissi Debrah, a trustee of the charity.

10 Staff costs

	2025 £	2024 £
Wages and salaries	120,887	115,842
Social security costs	5,518	8,476
Contributions to defined contribution pension schemes	9,192	7,697
	135,597	132,015

10 Staff costs (continued)

The average number of persons employed by the charity during the year was as follows:

	2025 No	2024 No
Founder	1	1
Administrative	1	1
	2	2

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was

	2025 No	2024 No
In the band £80,000 to £90,000	-	-
In the band £90,000 to £100,000	1	1

11 Trustees' remuneration and expenses

During the year, one or more of the Trustees has been remunerated or has received other benefits from an employment with the Charity. The remuneration was paid for services in promoting the aims of the charity and acting as a spokesperson, as authorised by the Charity's constitution. Trustees' remuneration was paid as follows:

	2025 £	2024 £
Rosamund Adoo-Kissi-Debrah		
Remuneration	93,589	91,518
Pension contributions paid	8,560	7,200

11 Trustees' remuneration and expenses (continued)

During the year ended 31 December 2025, expenses were reimbursed or paid directly to one Trustee broken down as follows

	2025	2024
	£	£
Travel and subsistence	14,658	3,412
Welfare	640	1,235
Telephone	294	488
	15,592	5,135

12 Tangible fixed assets

	Office equipment	Office structure	Total
Cost or valuation			
At 1 January 2025	1,825	9,465	11,290
Additions	-	-	-
Disposals	-	-	-
At 31 December 2025	1,825	9,465	11,290
Depreciation			
At 1 January 2025	599	3,826	4,425
Charge for the year	456	946	1,402
Disposals	-	-	-
At 31 December 2025	1,055	4,772	5,827
Net book value			
At 31 December 2025	770	4,693	5,463
At 31 December 2024	1,226	5,639	6,865

13 Debtors

	2025	2024
	£	£
Due within one year		
Trade debtors	43,938	-
Other debtors	712	-
	44,650	-

14 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Creditors	14,620	3,515
Accruals and deferred income	2,400	2,325
	17,020	5,840

15 Statement of funds

Statement of funds - current year

	Balance at 1 January 2025	Income	Expenditure	Transfers	Balance at 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General funds	34,730	12,438	(2,393)	(2,007)	42,768
Total unrestricted funds	34,730	12,438	(2,393)	(2,007)	42,768

15 Statement of funds (continued)

Statement of funds - current year

	Balance at 1 January 2025	Income	Expenditure	Transfers	Balance at 31 December 2025
	£	£	£	£	£
Restricted funds					
CAF	81,798	59,938	(141,987)	251	-
IOUH (Analysis below)	50,326	38,500	(36,598)	-	52,228
Patagonia	-	18,277	-	-	18,277
Ella Statue	11,277	4,621	(17,654)	1,756	-
Total restricted funds	143,401	121,336	(196,239)	2,007	70,505

	Balance at 1 January 2025	Income	Expenditure	Transfers	Balance at 31 December 2025
	£	£	£	£	£
Total of funds	178,131	133,774	(198,632)	-	113,273

	Balance at 1 January 2025	Income	Expenditure	Transfers	Balance at 31 December 2025
	£	£	£	£	£
Analysis of IOUH Fund					
General fund	36,576	36,000	(35,547)	-	37,029
Grant Plus	13,750	-	(411)	-	13,339
Welfare	-	2,500	(640)	-	1,860
Total IOUH funds	50,326	38,500	(36,598)	-	52,228

Statement of funds - previous year

	Balance at 1 January 2024	Income	Expenditure	Balance at 31 December 2024
	£	£	£	£
Unrestricted funds				
Designated funds - Ella statue	11,670	-	(11,670)	-
General funds	26,532	13,077	(4,879)	34,730
Total unrestricted funds	38,202	13,077	(16,549)	34,730

	Balance at 1 January 2024	Income	Expenditure	Balance at 31 December 2024
	£	£	£	£
Restricted funds				
CAF	69,709	142,500	(130,411)	81,798
IOUH	22,230	52,250	(24,154)	50,326
Ella Statue	19,492	5,000	(13,215)	11,277
Welfare	813	422	(1,235)	-
Total restricted funds	112,244	200,172	(169,015)	143,401

	Balance at 1 January 2024	Income	Expenditure	Balance at 31 December 2024
	£	£	£	£
Total of funds	150,446	213,249	(185,564)	178,131

16 Summary of funds

Summary of funds - current year

	Balance at 1 January 2025	Income	Expenditure	Transfer	Balance at 31 December 2025
	£	£	£	£	£
Unrestricted funds	34,730	12,438	(2,393)	(2,007)	42,768
Restricted funds	143,401	121,336	(196,239)	2,007	70,505
	178,131	133,774	(198,632)	-	113,273

17 Analysis of net assets between funds

Current year	Restricted funds 2025	Unrestricted funds 2025	Total funds 2025
	£	£	£
Tangible fixed assets	-	5,463	5,463
Current assets	87,525	37,305	124,830
Creditors due within one year	(17,020)	-	(17,020)
Total	70,505	42,768	113,273

Prior year	Restricted funds 2024	Unrestricted funds 2024	Total funds 2024
	£	£	£
Tangible fixed sssets	-	6,865	6,865
Current assets	146,916	30,190	177,106
Creditors due within one year	(3,515)	(2,325)	(5,840)
Total	143,401	34,730	178,131

18 Reconciliation of net movement in funds to net cash flow from operation activities

	2025	2024
	£	£
Net income/(expenditure) for the year (as per SOFA)	(64,858)	27,685
Depreciation	1,402	1,280
Fixed assets	-	(759)
Debtors	(44,650)	7,500
Creditors	11,180	2,108
Net cash provided by/(used in) operating activities	(96,926)	37,814

19 Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash at bank	80,180	177,106

20 Analysis of change in net debt

	Balance at 1 January 2025	cash flows	Balance at December 2025
	£	£	£
Cash at bank	177,106	(96,926)	80,180

21 Pension commitments

The charity operates a defined pension contribution scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £9,192 (2024- £7,697)

22 Aim and use of restricted funds

The aim and use of the restricted funds is to meet the costs of raising awareness and educating the public about the impact of air pollution on the health of the population