Company Registration No: 9055762 (England and Wales)
Charity Registration No. 1158846

Serious Fun Children's Network International
(A company limited by guarantee)

Report of the trustees and unaudited financial statements
For the year ended 31 December 2025

Serious Fun Children's Network International
(A company limited by guarantee)

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Reference and administration information

Trustees	- Ó $ÅÉÒÄÒÅ !ÈÅÁÒÎ - Ò *ÏÓÅÐÈ #ÒÏÎÌÙ - Ò *ÕÓÔÉÎ &ÕÓÁÒÏ ¡ÒÅÓÉÇÎÅÄ ρρ !ÐÒÉÌ ςπςυq - ÒÓ #ÏÕÒÔÎÅÙ ,Å" ÏÒÉÏÕÓ¡ÁÐÐÏÉÎÔÅÄ ςς 3ÅÐÔÅ Í ÂÅÒ ςπςυq - Ò "ÌÁËÅ - ÁÈÅÒ - Ò +ÅÖÉÎ - ÁÔÈÉÅÓÏÎ - Ò 2ÉÃÈÁÒÄ 4×ÙÄÅÌÌ
Company secretary	Mr Richard Twydell
Charity registration number	1158846
Company registration number	9055762
Principal address and registered office	Tanglemere, Holly Hill Lane Sarisbury Green Southampton SO31 7AH
Independent examiner	#ÁÒÁ 4ÕÒÔÉÎÇÔÏÎ &#! $#È! 3ÁÆÆÅÒÙ ,,0 χρ 1ÕÅÅÎ 6ÉÃÔÏÒÉÁ 3ÔÒÅÅÔ ,ÏÎÄÏÎ %#τ6 τ"%
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Serious Fun Children's Network International
(A company limited by guarantee)

Trustees' report
For the year ended 31 December 2025

The trustees present their report and the unaudited financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 and comply with the Charities Act 2011 and the 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).

The company was incorporated on 23 May 2014 and gained charitable status (registered charity number 1158846) on 10 October 2014.

Objectives and activities

Serious Fun Children's Network International is a UK-based children's charity and a member of the international Serious Fun Children's Network. The objects of the charity are the relief of sickness and suffering for seriously ill children and young people, in particular by providing or assisting in the provision of therapeutic recreation for them, their siblings and their families.

The charity facilitates fundraising from predominantly UK and Europe based individual donors and organisations. The charity is a grant-making charity and the funds raised are used to make grants to support camps and projects in the UK and around the world that are affiliated to the Serious Fun Children's Network. These camps provide therapeutic recreation for children and young people with serious illness.

Achievements and performance

During 2025 Serious Fun Children's Network International facilitated fundraising through individual donations and a fundraising event.

Serious Fun Children's Network

Serious Fun Children's Network International is a member of the Serious Fun Children's Network that was originally founded in the USA by the late Paul Newman. Serious Fun Children's Network is a growing global community of independently managed and financed camps and programmes. Since the first camp opened in 1988, the Network has delivered more than 2.1 million camp experiences to children living with more than 130 different medical conditions and their families from more than 50 countries.

It is a fundamental tenet of the Serious Fun Children's Network that all camps and services provided to seriously ill children and their families are free of charge.

Public benefit

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning the charity's future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Plans for future periods

UK and European donors may send donations to Serious Fun Children's Network International. Fundraising events, similar to the event held in 2025, may also be held again in the future.

It is intended that any income raised will be distributed to the Serious Fun Children's Network and directly to the camps affiliated with it to create opportunities for children and their families to reach beyond serious illness and discover joy, confidence, resilience and a new world of possibilities.

Financial review and reserves policy

During 2025 the charity received income of £55,005 (2024: £6,820), of which £nil (2024 – £nil) was for specific camps. At 31 December 2025, the charity held unrestricted funds of £51,962 (2024: £1,660) and restricted funds of £2,220 (2024: £2,220). Total reserves at 31 December 2025 amounted to £54,182 (2024: £3,880).

The trustees reviewed the free reserves of £51,962. As Serious Fun Children's Network International is a grant-making charity, the trustees expect that the majority of these reserves will be distributed as grants during 2026. A small level of free reserves will be retained to provide sufficient working capital for ongoing administrative costs.

Structure, governance and management

Serious Fun Children's Network International is a charitable company limited by guarantee, incorporated on 23 May 2014 and registered as a charity with the Charity Commission on 10 October 2014. The company is governed by Articles of Association which also set out the objects of the charitable company. In the event of the company being wound up, each member is required to contribute an amount not exceeding £10.

The trustees are also the members and directors of the company. The trustees are responsible for the overall management and strategic direction of the charity.

Trustees

The trustees are shown on page 1.

Trustees are recruited by the current trustees and include the CEO of Serious Fun Children's Network, the US based affiliated charity, as well as other Board Members from that charity.

Serious Fun Children's Network International
(A company limited by guarantee)

Trustees' report
For the year ended 31 December 2025

Statement of trustees' responsibilities
The trustees (who are also directors of Serious Fun Children's Network International for the purposes of company law) 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).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small company exemption
The trustees' report has been prepared in accordance with the small companies regime under Part 15 of the Companies Act 2006.

On behalf of the trustees

Richard Twydell
Chairman

11 September 2026

Serious Fun Children's Network International
(A company limited by guarantee)

Independent examiner's report to the members
For the year ended 31 December 2025

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

Respective responsibilities of trustees and examiner
As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement
I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

Serious Fun Children's Network International
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Independent examiner's report to the members
For the year ended 31 December 2025

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Cara Turtington FCA DChA
Saffery LLP

15 September 2026

71 Queen Victoria Street
London EC4V 4BE

Serious Fun Children's Network International
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Statement of financial activities (including income and expenditure account)
For the year ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income from					
Donations	**2**	54,755	-	54,755	6,250
Investment income		250	-	250	570
Total income		55,005	-	55,005	6,820
Expenditure on					
Charitable activities		-	-	-	25,000
Fundraising costs		504	-	504	-
Administration costs		4,199	-	4,199	7,303
Total expenditure	**3**	4,703	-	4,703	32,303
Net income/(expenditure)		50,302	-	50,302	(25,483)
Transfers between funds		-	-	-	-
Net movement in funds		50,302	-	50,302	(25,483)
Reconciliation of funds					
Balances brought forward at 1 January 2025		1,660	2,220	3,880	29,363
Balances carried forward at 31 December 2025		51,962	2,220	54,182	3,880

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

All incoming resources and resources expended derive from continuing activities.

The notes on pages 9 to 13 form part of these financial statements.

Serious Fun Children's Network International

Balance sheet
As at 31 December 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		61,122		7,380	
		61,122		7,380	
Creditors: amounts falling due within one year	4	(6,940)		(3,500)	
Net current assets			54,182		3,880
Net assets			54,182		3,880
Funds					
Restricted	6		2,220		2,220
Unrestricted			51,962		1,660
			54,182		3,880

In preparing these financial statements:

(a) The trustees are of the opinion that the charitable company is entitled to exemption from audit conferred by Section 477 of the Companies Act 2006.

(b) No notice has been deposited under Section 476 of the Companies Act 2006.

(c) The trustees acknowledge their responsibilities for:

(i) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime. The financial statements were approved by the trustees on 2026 and signed on their behalf by

Richard Twydell
Chairman

11/9/26

Company registration number 9055762

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the 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), Charities SORP (FRS 102) (effective 1 January 2019) and the Companies Act 2006.

Serious Fun Children's Network International constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The trustees have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they adopt the going concern basis in preparing the annual financial statements.

1.3 Exemption from preparing a cash flow

Advantage has been taken of the exemption for charities with income less than £500,000 from preparing a cash flow statement.

1.4 Incoming resources

Donations and gift aid are accounted for in the period in which the charity is entitled to receipt.

1.5 Resources expended

Expenditure is included on an accruals basis.

Charitable activities comprise of those costs attributable to grants approved by the trustees.

1.6 Support and governance costs

Support and governance costs are allocated to the charitable activities as incurred.

Governance costs comprise all costs involving the public accountability of the charity and costs related with statutory requirements.

1. Accounting policies (continued)

1.7 Funds

Unrestricted funds comprise of the accumulated surpluses and deficits of unrestricted incoming revenues over resources expended, which are available for use in furtherance of the general objectives of the charity.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the respective funds.

1.8 Taxation

Serious Fun Children's Network International is a registered charity and is not liable to United Kingdom income tax or corporation tax on charitable activities.

1.9 Financial assets

Financial assets are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs.

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership to another entity.

1.10 Financial liabilities

Basic financial liabilities are initially measured at transaction price.

Financial liabilities are derecognised when, and only when, the charity's obligations are discharged, cancelled, or they expire.

2. Voluntary income

	2025 £	2024 £
Donations – unrestricted	54,755	6,250
	54,755	6,250

3. Analysis of costs

	2025 £	2024 £
Raising funds		
Fundraising costs	504	-
Charitable activities		
Grants – made to Serious Fun Children's Network and affiliated camps	-	25,000
Administration costs	1,733	4,379
Governance costs:		
Independent examination fee	2,466	2,924
	4,703	32,303

The charity has no employees (2024: none). During the year no payments were made to any trustee for their services nor were any expenses reimbursed to them (2024: none).

4. Creditors: amounts falling due within one year

	2025 £	2024 £
Amounts owed to Serious Fun Children's Network	2,796	-
Trade creditors	854	-
Accruals	3,290	3,500
	6,940	3,500

5. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2025 £
Current assets	58,902	2,220	61,122
Current liabilities	(6,940)	-	(6,940)
	51,962	2,220	54,182

	Unrestricted funds £	Restricted funds £	2024 £
Current assets	5,160	2,220	7,380
Current liabilities	(3,500)	-	(3,500)
	1,660	2,220	3,880

6. Restricted funds

2025	Balance brought forward £	Incoming resources £	Outgoing resources £	Transfers between funds £	Balance carried forward £
Global Partnership Programme	2,220	-	-	-	2,220
	2,220	-	-	-	2,220

2024	Balance brought forward £	Incoming resources £	Outgoing resources £	Transfers between funds £	Balance carried forward £
Global Partnership Programme	2,220	-	-	-	2,220
	2,220	-	-	-	2,220

The restricted fund relates to a specific camp affiliated to the Serious Fun Children's Network for which donations have been specifically received.

7. Company status

The company is limited by guarantee and as such does not have a share capital. The members, consisting of the directors, undertake to contribute an amount not exceeding £10 each in the event of the company being wound up. As at 31 December 2025 the total of those guarantees was £60 (2024: £60).

8. Related party transactions

The trustees of Serious Fun Children's Network International also hold the following positions. Mr Blake Maher is the Chief Executive Officer of Serious Fun Children's Network and Mrs Courtney LeBorious is the Chief Financial Officer of Serious Fun Children's Network. Mr Joseph Cronly is a director of Serious Fun Children's Network and the Chair of Over The Wall Camp, a UK camp affiliated with the Serious Fun Children's Network. Ms Deirdre Ahearn is the Chief Executive Officer of Barretstown, an Irish camp affiliated with the Serious Fun Children's Network.

The charity received donations of £2,500 during the year from its trustees (2024: £5,000).