Docusign Envelope ID: 0E0ED170-6203-85D7-81E5-FFD61711D1D6

Charity number: 1165447

Sir Graham Wylie Foundation

Annual report

31 December 2025

Docusign Envelope ID: 0E0ED170-6203-85D7-81E5-FFD61711D1D6

Sir Graham Wylie Foundation

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Sir Graham Wylie Foundation

Reference and administrative details
Year ended 31 December 2025

Trustees

Sir Graham Wylie
Andrea, Lady Wylie
Rachael Garden

Charity registered number

1165447

Principal office

Estate Office
Close House
Newcastle upon Tyne
NE15 0HT

Accountants

UNW LLP
Chartered Accountants
Citygate
St James' Boulevard
Newcastle upon Tyne
NE1 4JE

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Sir Graham Wylie Foundation

Trustees' report
Year ended 31 December 2025

The trustees present their annual report together with the financial statements of the charity for the year 1 January 2025 to 31 December 2025. The trustees confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Objectives and Activities

Policies and objectives

The principal objectives of the charity are:

- To help, educate and inspire vulnerable and underprivileged children in the North East of England.
- To promote the education (including social and physical training) of young people in the North East of England by providing funds to enable educational institutions for staff, infrastructure or the purchase of equipment.
- To assist any charity in the North East of England whose aims include advancing education of young people generally by developing their mental, physical and moral capabilities through leisure time activities.
- To provide grants to organisations which assist young people, by enabling the provision of activities allowing young people to participate in healthy educational and recreational activities that they could not otherwise afford.
- To assist in the treatment and care of young persons in the North East of England suffering from mental or physical illness of any description or in need of rehabilitation as a result of such illness, by the provision of facilities for work and recreation.
- To promote and protect the physical and mental health of young people in the North East of England through the provision of financial assistance, support, education, research and practical advice. To promote and advance the education of the general public in all areas relating to physical and mental wellbeing.
- To further such other purposes which may be charitable according to the law of England and Wales as the trustees see fit from time to time.

In accordance with the Charities Act 2011, the trustees have referred to guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives of the charity and when planning the future activities.

Activities for achieving objectives

Trustees have regular meetings to discuss grant applications and future funding requirements. Many fundraising events have been held since the charity was established with funds earmarked for certain projects in line with the charitable objects.

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Achievements and performance

Review of activities

Music Therapy Centre

The Music Therapy Centre which was opened on 21st March 2018 by local Singer/Songwriter and Philanthropist Sting continues to flourish and, through our continued partnership with Nordoff & Robbins, is delivering life transforming music therapy to children and young people in vulnerable and isolating circumstances in the region.

The Centre has not only provided a physical foundation for Music Therapy but has also become a place of learning, connection and growth for the community. Individuals from all walks of life participate in training, access resources and personally develop skills that can transform lives.

The data below reflects more than numbers; it tells a story of lives impacted and the value of the Foundation's ongoing commitment to supporting the work of Nordoff & Robbins.

Below is an overview of the data showing reasons for referrals and the number of sessions delivered.

Client Health Conditions
Autistic Spectrum Condition
ADHD Global Developmental
Delay Sensory Impairment
Downs Syndrome
Life Circumstances Learning Difficulties
Cancer
Mental Health
Selective Mutism
Dyslexia
Neurological Condition

Clients Accessed Sessions	43
Individual Sessions	229
Group Sessions	Unable to go ahead due to restructure

Waiting list

There is currently a year long waiting list for music therapy open access service, with approximately 120 clients awaiting support, 80 who have never accessed music therapy and a further 40 clients who have previously had sessions. Depending on individual availability and preference for session times, some may access music therapy sooner than the estimated one year wait.

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Referrals

We have seen an increase in referrals coming from families where children are unable to access education and have an Educational Health Care Plan in place. There are also families who have removed their children from school, most of which struggle to access many, if any services.

Where our referrals come from:
Foster Carers
Social workers
Hospitals e.g. RVI Cancer unit
Special schools
Health Care Professionals
Other charities e.g. Toby Henderson Trust
Directly from families

We are noticing a higher demand from the following client groups:

- Children within the adopted or foster care system
- Children unable to access education due to social emotional behaviours, trauma or high levels of anxiety
- Children and young adults from the RVI cancer unit to support end of life care
- Children who are awaiting an education health care plan (EHCP) or a diagnosis of autism, global developmental delay or ADHD.

This has continued from the previous year.

Client Feedback

"*I wanted to say a huge thank you for everything Bev has done for my son. The sessions have been so valuable, and we've really appreciated the time, patience and understanding you've shown him. It's been lovely to see the positive impact they've had, and we're so grateful for all your support.*"

"*My daughter is so excited to come to sessions. She doesn't access anything else, and it takes a lot for us to get her to leave the house. She's had a lot of setbacks recently and I'm so happy that she still wanted to come to sessions*."

"*My son accesses other activities and won't talk to any of the other kids. After coming here (Music Therapy) he has made friends at his forest school even though he's been attending for over a year this is the first time he has actually spoken to someone. It made me cry."*

Masters in music therapy Cohort 2026 Students have been on placement within a range of settings offering music therapy, these settings have included:

Day centres for adults with learning disabilities
Youth services
SEN schools and colleges
Neuro-rehab
Mental Health Hospitals
Dementia Care

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Student Sessions

Number of students	10
Number of average weekly sessions	60
Number of sessions in a year (term time)	2340

Feedback from student placement:

"*Having never experienced music therapy before seeing the changes in the residents has been amazing. We have really enjoyed having music therapy and it has made such an impact."*

"*Thank you for everything you do. We love having you here, the children get really excited when they know they are doing music therapy."*

The next 12 months will be full of great changes within Nordoff & Robbins, and we look forward to the next 12 months of growth. Thank you for your continued support in helping us make a difference.

Sir Graham Wylie Education Room at Newcastle United Foundation

Sir Graham Wylie Foundation has enabled Newcastle United Foundation to provide a dedicated, high-quality space within NUCASTLE that has become a vital hub for community activity, learning, wellbeing, and social connection.

The room has supported hundreds of programmes, welcomed thousands of participants, and provided a valuable resource for both the Foundation and external partners working to improve lives across the North East.

The room has been extensively utilised to deliver life-changing programmes and community activity.

Newcastle United Foundation Delivery

- 868 Newcastle United Foundation programme sessions delivered
- 4,648 participant attendances recorded
- 2,058 total hours of room usage
- 21 free birthday parties given to children in the local community to allow them to celebrate with their friends and family.

These figures demonstrate the room's importance as a key delivery space, supporting a broad range of Foundation programmes designed to improve health, wellbeing, employability, and community engagement.

Supporting Communities Across the North East

In addition to Foundation activity, the room has become an important community asset.

External Organisations Supported

- 280 external bookings
- 33 different external organisations and community groups hosted.

The room enables charities, community organisations and partners to access a safe, professional and accessible environment to deliver their own programmes and services.

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Breakdown of External Usage

Of the 280 external bookings:
- 148 bookings supported Education, Training and Employability activity.
- 35 bookings focused on Health and Wellbeing initiatives.
- 97 bookings supported wider community use and engagement activities.

This demonstrates the room's role in bringing together organisations that share a common goal of improving opportunities, wellbeing and quality of life for local people.

Creating Lasting Impact

Every hour of activity within the Sir Graham Wylie Foundation Room represents opportunities for local people to learn, connect and thrive.

Through both Newcastle United Foundation programmes and external partner activity, the room contributes towards:

- Improved physical health and activity levels.
- Better emotional wellbeing and confidence
- Memories created through parties and shared experiences.
- Stronger community connections
- Development of life and employability skills
- Raised aspirations and future opportunities.

The room provides the environment in which these outcomes can be achieved, enabling organisations and participants alike to benefit from a modern, welcoming and accessible space. Investment in this facility continues to deliver significant value for communities across the region.

With over 2,000 hours of use, almost 900 Foundation sessions delivered, more than 4,600 participant attendances, and activity from 33 separate community organisations, the room has become an integral part of NUCASTLE's mission to improve lives through education, employability, health and community engagement.

The Foundation's support is helping ensure that thousands of people each year have access to opportunities that improve wellbeing, build confidence, develop skills and strengthen community connections.

Tyneside Talent Unit at Tyneside Cinema

During 2025, the Foundation invested £60,000 to support the development and establishment of the Tyneside Talent Unit at Tyneside Cinema. The investment funded the preparatory work and facilities needed to create a free-to-access creative hub for young people seeking careers in film, television and the wider screen industries. The Talent Unit launched in January 2026. Further information on its planned activities is set out under “Future Plans”.

CHUF
The Foundation was pleased to sponsor the CHUF Toddle, the tenth to be held in the beautiful grounds of Close House. 100% of our £20K sponsorship went towards CHUF continuing to fund this amazing event, paying for event costs, and including matched funding up to £5K.

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Statement from CHUF

The 2025 toddle supported by SGWF simply couldn't happen at the scale that it does without your grant of £15,000 which covered the lion's share of event delivery costs. We welcomed over 1,000 visitors to this family day and raised the highest amount of all Chuf toddles- £35,000. This was helped along in no small part by the Foundation's decision to donate an additional £5,000 in match funding, which incentivised our supporters to go the extra mile with their own fundraising activity. To put the awesomeness of this into perspective, £35,000 is roughly the cost of a full year of Clown Doctor visits on the unit and in clinic; that's hundreds of children building resilience through play, hundreds of speedier recoveries and smiles on dark days! I've reattached the review so that you can use the images should you wish.

The Sir Graham Wylie Foundation was recently awarded our first Chuf Changemakers Award for Holistic Support 2025, this recognises your ongoing contributions and support of children and families receiving care at the Children's Heart Unit; we hope you are as proud as we are of our lasting charity partnership work as we are!

Grants Made

In addition to grants awarded to CHUF of £20,000 and Tyneside Cinema of £60,000, the following grants were awarded:

Killingworth FC £1,000 - Killingworth Young Peoples Club to help buy a full set of football strips for U14s Reds which will be branded 'Sir Graham Wylie Foundation'.

Captain Cook School £3,500 - to be used by Lingfield Education Trust to directly help the development of their early years outdoor provision.

Evergreen Primary School £1,500 - The school had a long-term vision for redeveloping the outdoor areas.

Mickley First School £1,000 - towards replacing old indoor climbing frames.

Wylam Rockets £3,182 - to purchase essential equipment to allow teams of various ages to play football and participate in competitive matches.

St Cuthbert's Hospice £2,000 - to support children's bereavement section.

Clean Slate £1,250 - to help young people with the basic essentials they need to regain stability.

Northern Stage Kids Cinema £1,000 - to help children access films on the big screen.

Rock 'n' Raise
The Foundation continues to build on our music fundraising concerts Rock 'n' Raise 'making every note count,' established in 2016 when hugely successful UK band 'Kaiser Chiefs' played at Newcastle Arena.

In 2025 we held 'Country Rock n Raise' at Wylam Brewery– hosted by the BBC2 legend 'Whispering' Bob Harris OBE and headlined by UK country star Kezia Gill, with Chanel Yate, The Often Herd, North Riding and foundation supporter Lorraine Crosby and musical director Michael Lavery.

All artists donated their performances; the venue donated the space and staff. Funds raised on the night amounted to £12,000.

Rock 'n' Raise continues to be a firm favourite in the North East charity calendar and is much loved by music fans.

Have A Heart Celebrity Golf Day and Gala Dinner

'Have a Heart' celebrity golf event and gala dinner on the 15th of May 2025, brought together a host of celebrity golf players and artists to help raise funds for the Foundation. The event raised £182,564 gross.

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Come Together Festival
Held in Newcastle's Exhibition Park Sir Graham Wylie Foundation was chosen as the Official Charity partner. This included benefiting from the guest list donations and having an onsite presence to engage with the community.

Acts performing included Robbie Williams, Kings of Leon and our long-term friends and supporters Kaiser Chiefs.

Guest List donations amount to £4,300 and donations at our branded gazebo came to £1,083 totalling £5,383.

The Foundation is well supported by the music industry and artists as they see the benefit of the music therapy centre and how much this affects their own lives.

Michael Lavery

Foundation Ambassador Michael Lavery continues to help and support the Foundation. For the 5th year running Michael's business Brand & Reputation chose the Foundation as their charity of the year, increasing his ongoing fundraising total to £86,387 including gifts in kind and acting as the Musical Director at this year's Country Rock 'n' Raise.

Future Plans

Following the Foundation's £60,000 investment and preparatory work during 2025, the Tyneside Talent Unit opened at Tyneside Cinema in January 2026. The Unit will provide free access to industry-standard facilities, mentoring and collaborative workspace, with the aim of reducing barriers to entry for young people from diverse and low-income backgrounds. Planned facilities include editing suites, a podcast studio, rehearsal space and film and sound equipment.

With 2026 being our 10th Anniversary, this is a very special year for the Foundation, and we are planning 10 events to mark each year.

10th anniversary celebratory 10 events including:

Paul Weller at Pilgrim
An invite only private performance by one of UK's most iconic singer/songwriter the award-winning Paul Weller

Rock n Raise a Glass

This will be the second in the series, back by popular demand and already sold out.

Have A Heart Golf Day

Annual golf day and as always teams sold out.

Celebration Gala Dinner

The dinner will be held on 28th November 2026 at Newcastle Hilton – tickets not on sale yet.

Jazz Rock n Raise Jazz

Will be held at Wylam Brewery on 17th December 2026, headlined by Mercury Award Nominated by Knats

CHUF Toddle

Held at Close House, this popular event attracts many families and children and heart heroes, it is a family fun filled day.

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Fund an additional Music Therapist

Funding an additional therapist to add an extra day a week of sessions at the centre which will help to reduce the waiting list for children.

Magic Show with Chris Cross

An exclusive private magic show by North East leading magician Chris Cross

An Evening with Paul Ferris

Paul Ferris, award winning author and ex Newcastle United Footballer, talks of his journey from Ireland to playing for Premier League team at 15 and his life after prostate cancer.

Financial performance

The financial statements for the charity for the period 1 January to 31 December 2025 show income of £401k (2024: £239k) raised from support of our trustees, the public and corporate partners. The key income streams comprise donations, income from fundraising events and gifts in kind. The increase in income compared with the prior year was principally attributable to the Have a Heart event, which did not take place in 2024.

It is the intention of the founders that all running costs of the charity, such as staff costs and rental of the office space, will be covered by personal donations or gifts in kind, thus allowing all funds raised to be applied directly to the charitable purposes of the Sir Graham Wylie Foundation.

Total funds carried forward at 31 December 2025 were £422k (2024: £500k).

Reserves policy

In line with the Charity Commission guidelines the trustees monitor the level of reserves held to ensure they are being used to help achieve the objectives of the charity. At the end of the year the reserves stood at £422k, of which £362k are free reserves (unrestricted reserves excluding designated funds and those tied up in fixed assets). With all running costs covered by the founder, these will allow the charity to make donations and contribute to projects in line with the objectives going forwards.

Going concern

The trustees have assessed the balance sheet and likely future cash flows at the date of approving these financial statements. The Foundation is supported by Sir Graham Wylie who will continue to cover the overhead costs. The trustees have confirmed that funding will be available for at least 12 months from the date of signing of these financial statements and the trustees will continue to support the Foundation during this period.

Structure, governance and management

Structure

The charity was registered as a Charitable Incorporated Organisation on 5 February 2016 and is governed by a constitution, as amended on 27 January 2020. (registered charity number 1165447).

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. Induction is provided to new trustees if required.

Organisational structure and decision making

The trustees delegate day to day operations to the Chief Executive.

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Pay policy for key management personnel

The salary and benefits of the Chief Executive are set by the board of trustees and reviewed annually.

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, and are satisfied that systems and procedures are in place to mitigate our exposure to major risks.

Approved by order of the members of the board of trustees on 28 October 2026 and signed on their behalf by:

Signed by:
Sir Graham Wylie
CFAB2F4A080D4D4...

Sir Graham Wylie
Trustee

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Sir Graham Wylie Foundation

Statement of trustees' responsibilities
Year ended 31 December 2025

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 year 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 on 28 October 2026 and signed on its behalf by:

Signed by:
Sir Graham Wylie
CFAB2F4A080D4D4...

Sir Graham Wylie
Trustee

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Independent examiner's report
Year ended 31 December 2025

Independent examiner's report to the trustees of Sir Graham Wylie 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.

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.

Signed: Anne Hallowell Dated: 28 October 2026

Anne Hallowell FCA DChA

UNW LLP
Chartered Accountants
Newcastle upon Tyne

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Sir Graham Wylie Foundation

Statement of financial activities
Year ended 31 December 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	**202,450**	**202,450**	162,424
Fundraising activities	4	**198,194**	**198,194**	76,919
Total income		**400,644**	**400,644**	239,343
Expenditure on:				
Raising funds	5	**201,096**	**201,096**	176,341
Charitable activities	7	**277,575**	**277,575**	164,884
Total expenditure		**478,671**	**478,671**	341,225
Net movement in funds		**(78,027)**	**(78,027)**	(101,882)
Reconciliation of funds:				
Total funds brought forward		**499,986**	**499,986**	601,868
Net movement in funds		**(78,027)**	**(78,027)**	(101,882)
Total funds carried forward		**421,959**	**421,959**	499,986

The notes on pages 15 to 23 form part of these financial statements.

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Sir Graham Wylie Foundation

Balance sheet
At 31 December 2025

	Note		2025 £		2024 £
Fixed assets					
Tangible assets	9		**59,879**		85,065
			59,879		85,065
Current assets					
Debtors	10	**53,945**		67,959	
Cash at bank and in hand		**314,417**		353,837	
		368,362		421,796	
Creditors: amounts falling due within one year	11	**(6,282)**		(6,875)	
Net current assets			**362,080**		414,921
Total assets less current liabilities			**421,959**		499,986
Total net assets			**421,959**		499,986
Charity funds					
Unrestricted funds	12		**421,959**		499,986
Total funds			**421,959**		499,986

The financial statements were approved and authorised for issue by the trustees on 28 October 2026 and signed on their behalf by:

Signed by:
Sir Graham Wylie
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Sir Graham Wylie
Trustee

The notes on pages 15 to 23 form part of these financial statements.

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Notes to the financial statements
Year ended 31 December 2025

1. General information

The charity was established as a Charitable Incorporated Organisation on 5 February 2016 by declaration of a trust deed and is registered in England and Wales. The address of the registered office is given on the reference and administrative details page.

2. Accounting policies

2.1 Basis of preparation of financial statements

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) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Foundation constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in pounds sterling which is the functional currency of the charity and are rounded to the nearest £1.

2.2 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.

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.

2.3 Going concern

The trustees have assessed the balance sheet and likely future cash flows at the date of approving these financial statements. The Foundation is supported by Sir Graham Wylie who will continue to cover the overhead costs. The trustees have confirmed that funding will be available for at least 12 months from the date of signing these financial statements and the trustees will continue to support the Foundation during this period. Grants are only awarded subsequent to fundraising having taken place.

The trustees are satisfied with the current position and consequently have prepared the financial statements on a going concern basis.

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2. Accounting policies (continued)

2.4 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.

Gifts in kind are included in the statement of financial activities at a reasonable estimate of their value at the time they are utilised by the charity, with an equivalent amount recognised as expenditure. No amounts are included in the financial statements for time costs in relation to volunteers.

Donated services or facilities are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Grants are included in the statement of financial activities on a receivable basis.

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of staff time.

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.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

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2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Music Therapy Centre	- 10 years straight line

2.7 Debtors

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

2.8 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.

2.9 Liabilities and provisions

Liabilities are recognised when 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. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Grants awarded not paid are carried as liabilities until discharged.

2.10 Financial instruments

The charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

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

2.12 Critical accounting estimates and areas of judgment

Estimates and judgments are based on historical experience and other relevant factors, including reasonable expectations of future events.

Gifts in kind are recognised in the statement of financial activities at their estimated value when utilised by the charity.

The Trustees identified no other significant estimates or judgments in applying the charity's accounting policies.

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3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations - Sir Graham Wylie	81,297	**81,297**	85,992
Other donations	5,828	**5,828**	3,341
Gifts in kind	62,740	**62,740**	73,091
Gift aid	52,585	**52,585**	-
	202,450	**202,450**	162,424

4. Fundraising income

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Have a Heart	182,564	**182,564**	-
Halloween event	-	**-**	32,269
Rock n Raise a Glass event	-	**-**	12,600
Groovetrain event	-	**-**	12,500
Re loved fashion event	-	**-**	9,325
Rock n Raise events	15,630	**15,630**	10,225
	198,194	**198,194**	76,919

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5. Expenditure on raising funds

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising activities	101,683	**101,683**	68,538
Gifts in kind	62,740	**62,740**	73,091
Wages and salaries	35,000	**35,000**	32,502
NI	1,013	**1,013**	1,550
Pension costs	660	**660**	660
	201,096	**201,096**	176,341

6. Analysis of grants

	Grants to Institutions 2025 £	Total funds 2025 £	Total funds 2024 £
Grants awarded	94,432	**94,432**	29,325

The charity has made the following material grants to institutions during the year:

	2025 £	2024 £
Name of institution		
CHUF Toddle and Anniversary ball	**20,000**	17,000
Cash for Kids	**-**	3,000
Feeding families	**-**	9,325
Tyneside Cinema	**60,000**	-
Other grants to institutions	**14,432**	-
	94,432	29,325

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7. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Provision of charitable activities	101,846	94,432	81,297	**277,575**	164,884
Total 2024	49,567	29,325	85,992	164,884	

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
Music Therapy Centre	**76,660**	24,381
Depreciation	**25,186**	25,186
	101,846	49,567

Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Wages and salaries	**55,409**	52,168
Legal and professional fees	**4,093**	2,096
Administration costs	**21,795**	31,728
	81,297	85,992

Included in administration costs are fees of £4,620 (2024: £4,400) paid to the Independent examiner.

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8. Staff costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	**88,000**	81,672
Social security costs	**2,408**	3,587
Other pension costs	**1,674**	1,621
	92,082	86,880

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

	2025	2024
	No.	No.
	2	2

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

	2025	2024
	No.	No.
In the band £60,000 - £70,000	**1**	1

No trustees received any remuneration or reimbursement of expenses in the period.

Key management personnel are deemed to be those having authority and responsibility for planning, directing and the activities of the charity. In the year and prior year the key management personnel comprised the Chief Executive. The total employee benefits of the key management personnel of the charity in the year were £70,000 (2024: £64,167).

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9. Tangible fixed assets

	Music Therapy Centre £
Cost	
At 1 January 2025	**251,860**
At 31 December 2025	**251,860**
Depreciation	
At 1 January 2025	**166,795**
Charge for the year	**25,186**
At 31 December 2025	**191,981**
Net book value	
At 31 December 2025	**59,879**
At 31 December 2024	85,065

10. Debtors

	2025 £	2024 £
Prepayments and accrued income	**53,945**	67,959

11. Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	**1,872**	2,675
Accruals and deferred income	**4,410**	4,200
	6,282	6,875

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12. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds				
General funds	**499,986**	**400,644**	**(478,671)**	**421,959**

Statement of funds - prior year

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
Unrestricted funds				
General Funds - all funds	601,868	239,343	(341,225)	499,986

13. Pension commitments

The charity operates a defined contribution pension 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 £1,674 (2024: £1,621). Contributions totaling £nil (2024: £nil) were payable to the fund at the balance sheet date and are included in creditors.

14. Related party transactions

Included with debtors is £45,742 (2024: £59,850) owed from Sir Graham Wylie (a trustee) in respect of the running costs of the Foundation. This balance has subsequently been paid post year end.