THE CHILDRENSALON FOUNDATION
(Registered Charity Number: 1196227)

REPORT AND ACCOUNTS

31ST OCTOBER 2025

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THE CHILDRENSALON FOUNDATION
(Registered Charity Number: 1196227)

CONTENTS

Settlement Information	1
Report of the trustees	2-4
Independent Examiner's Report	5
Balance Sheet	6
Statement of Financial Activities	7
Income Account	8
Notes to the Accounts	9-12
Schedule of Donations	13

Doc ID: 7cc80183dffabea504de0f4f038c1c74a42fcdce

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SETTLEMENT INFORMATION

TRUSTEES

Asher S. Harriman-Smith, appointed 21 October 2021

Afsaneh Scott-Read, appointed 21 October 2021

BANKERS

C Hoare & Co.,

37 Fleet St,

London,

EC4P 4DQ

INDEPENDENT EXAMINER

Oliver Warne FCA,

The Accounting Collective LLP

Studio 8, 229 Shoreditch High Street,

London,

E1 6PJ.

CHARITY REGISTRATION NUMBER

1196227

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THE CHILDRENSALON FOUNDATION
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REPORT OF THE TRUSTEES

The Trustees present their annual report and financial statements of the Settlement for the year ended 31st October, 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011, the Charities Statement of Recommended Practice (second edition) and the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS 102).

CONSTITUTION

The Childrensalon Foundation was constituted by a Settlement dated 21st October, 2021. It is registered with the Charity Commission under number 1196227. The Trustees, who served throughout the year, were Asher S. Harriman-Smith and Afsaneh Scott-Read.

TRUSTS

The Childrensalon Foundation is to provide grants and donations for such charitable purposes, for the public benefit, that are exclusively charitable according to the laws of England and Wales as the trustees may from time to time determine.

Funds are primarily raised from donations to the foundation by Childrensalon Limited.

POLICY ON DONATIONS

The Childrensalon Foundation is on a mission to create more opportunity for more children and their communities. By supporting charities close to home and around the world, the Foundation unites our longstanding philanthropic initiatives for maximum impact and helps make the world a safer and brighter place for children today and tomorrow.

The Childrensalon Foundation are proud to be a founding member of Amplifi, a group of local businesses working together with support from the Tunbridge Wells Borough Council to share knowledge and tools to help accelerate climate action and offer more support for local charities in the area.

REVIEW OF PROGRESS AND ACHIEVEMENTS

The Trustees continue to utilise the current year's income for the purposes of charitable giving.

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REPORT OF THE TRUSTEES

PUBLIC BENEFIT

The Trustees have referred to the Charity Commissioner's general guidance on public benefit when reviewing their aims and objectives and planning future activities. In particular the Trustees consider how such activities will contribute to the aims and objectives they have set. The Trustees consider they have complied with their duty to have due regard to such guidance.

RISK

The Trustees actively review any major risks which the charity faces on a regular basis. They believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the charity and believe that the systems in place to mitigate significant risks offers the charity adequate protection.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year in accordance with the United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the Settlement.

Doc ID: 7cc80183dffabea504de0f4f038c1c74a42fcdce

THE CHILDRENSALON FOUNDATION
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REPORT OF THE TRUSTEES

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Settlement will continue to operate.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Settlement 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 Settlement and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

APPROVAL

This report was approved by the Trustees on 18th August 2026 and signed on their behalf by:



Asher S Harriman-Smith

Trustee

Doc ID: 7cc80183dffabea504de0f4f038c1c74a42fcdce

THE CHILDRENSALON FOUNDATION
(Registered Charity Number: 1196227)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

THE CHILDRENSALON FOUNDATION

I report to the trustees on my examination of the financial statements of The Childrensalon Foundation ('the charity') for the year ended 31st October, 2025 which comprise the Balance Sheet, the Statement of Financial Activities and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. 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 this 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, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements 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 financial statements to be reached.

Oliver Warne FCA 18th August 2026

The Accounting Collective LLP

Studio 8, 229 Shoreditch High Street,

London,

E1 6PJ.

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THE CHILDRENSALON FOUNDATION
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BALANCE SHEET - 31ST OCTOBER, 2025

	2025	2024
Statement of Financial Activities	£ 13,766	£ 36,070
Represented by		
Current assets		
Childrensalon Foundation (cash at bank)	20,125.83	43,990.00
	20,125.83	43,990.00
Current liabilities		
Accruals - Independent Examination Fees	(6,360.00)	(7,920.00)
Funds C/Fwd	**£ 13,765.83**	**£ 36,070.00**

Approved by the Trustees of The Childrensalon Foundation and signed on their behalf on 18th August 2026



Asher S Harriman-Smith

Trustee

The notes on pages 9 to 12 form an integral part of these accounts.

THE CHILDRENSALON FOUNDATION
(Registered Charity Number: 1196227)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST OCTOBER, 2025

	2025	2024
INCOME AND EXPENDITURE		
Income		
Donations	80,000.00	49,000.00
Bank deposit interest	406.33	1,115.68
Sales	0.00	1,649.15
Total incoming resources	**80,406.33**	**51,764.83**
Expenditure		
Donations	99,810.00	109,410.00
Other expenditure - administration expenses:		
Bank charges	500.50	373.61
Independent examiner's fees	2,400.00	3,960.00
Total expenditure	**102,710.50**	**113,743.61**
NET INCOME FOR THE YEAR	**(22,304.17)**	**(61,978.78)**
NET MOVEMENT IN FUNDS	**(22,304.17)**	**(61,978.78)**
FUND BALANCES BROUGHT FORWARD	36,070.00	98,048.78
FUND BALANCES CARRIED FORWARD	**£ 13,765.83**	**£ 36,070.00**

All amounts relate to continuing activities.

All recognised surpluses and deficits are included in the statement of financial activities which shows the total net movement in funds for the year.

The notes on pages 9 to 12 form an integral part of these accounts.

THE CHILDRENSALON FOUNDATION
(Registered Charity Number: 1196227)

INCOME ACCOUNT

FOR THE YEAR ENDED 31ST OCTOBER, 2025

	2025	**2024**
Donations	80,000.00	49,000.00
Bank deposit interest	406.33	1,115.68
Sales	0.00	1,649.15
	80,406.33	51,764.83
Less: Administrative expenses		
Bank charges	500.50	373.61
Independent examiner's fee	2,400.00	3,960.00
	2,900.50	4,333.61
Gross income less expenses for the year	77,505.83	47,431.22
Add: Balance as at 31st October, 2024	36,070.00	98,048.78
	113,575.83	145,480.00
Less: Donations Made	(99,810.00)	(109,410.00)
C/Fwd	**£ 13,765.83**	**£ 36,070.00**

The notes on pages 9 to 12 form an integral part of these accounts.

THE CHILDRENSALON FOUNDATION
(Registered Charity Number: 1196227)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST OCTOBER, 2025

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2021, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

In assessing the ability to continue as a going concern, the Trustees have considered that the charity's liquidity position would be sufficient to meet its immediate cash flow requirements for future grant making. For this reason, the Trustees believe it is appropriate to continue to adopt the going concern basis in preparing these accounts.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets or liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised once received. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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THE CHILDRENSALON FOUNDATION
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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST OCTOBER, 2025

1. ACCOUNTING POLICIES (continued)

Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Settlement to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Donations payable are payments made to third parties in the furtherance of the charitable objectives of the Settlement.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Governance costs

Governance costs comprise all costs involving the public accountability of the Settlement and its compliance with regulation and good practice. These costs include costs related to the independent examiner's fee together with other administrative costs.

Charitable activities

Costs of charitable activities include donations made.

Fund structure

The charity has a single permanent fund. The terms of the trust deed allow the income to be accumulated and the capital to be spent if the Trustees so determine.

THE CHILDRENSALON FOUNDATION
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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST OCTOBER, 2025

2. GENERAL

Income Account

There is a balance of £13,765.83 (2024 - £36,070.00) available for distribution, at the Trustees' discretion, as at the date of these accounts after allowing for the donations made during the year. This sum has been carried forward.

3. FINANCIAL INSTRUMENTS

Financial assets that are debt instruments measured at amortised cost comprise other debtors. At the year end, the charity had no liabilities that were classified as financial instruments.

4. RELATED PARTIES

The charity has no ultimate controlling party.

No Trustees, or persons connected with the Trustees have received any remuneration from the Settlement. In the opinion of the Trustees there are no related party transactions falling to be disclosed in these accounts.

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SCHEDULE OF DONATIONS

FOR THE YEAR ENDED 31ST OCTOBER, 2025

Davss	12,000.00
Mermaids	6,000.00
Nourish	18,000.00
Porridge and Pens	24,000.00
Refugease	6,000.00
Sistah Space	18,000.00
Taylor Made Dreams	9,000.00
TWBC	810.00
World Forest	6,000.00
Total	**£ 99,810.00**

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