Matthew's A Friend in Me

Charity Number 1198111

The Trustees' Annual Report and Financial Statements for the year ended 31st December 2025

Matthew's A Friend in Me

Report and Financial Statements
for the year ended 31st December 2025

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Matthew's A Friend in Me

Legal and Administrative Information
for the year ended 31st December 2025

Trustees :	Sheran Louise Jacobs
	Kenny Lee Roberts
	Richard Anthony Micklethwaite
	Louise Roberts
	Matthew Gareth Ekin
	Stephen Brendan Murphy
Office :	Horizon House 2 Whiting Street Sheffield, S8 9QR
Accountants	Johnson Walker Horizon House 2 Whiting Street Sheffield, S8 9QR
Bankers :	HSBC 5 Market Hill Barnsley S70 2PY

Matthew's A Friend in Me

Report of the Trustees
For the year ended 31 December 2025

Report of the Trustees for the period ended 31 December 2025
The Trustees present their report with the accounts of Matthew's A Friend In Me for the year ended 31 December 2025. The Charity accounts comply with the statement of Recommended Practice (SORP) issued in 2015, other current statutory requirements, and the requirements of the Trust Deed.

Structure, Governance and Management
The charity was created as a charitable trust on 2nd. March 2022 and is controlled by its governing instrument a deed of trust.
The current trustees are as follows:

Sheran Louise Jacobs
Kenny Lee Roberts
Richard Anthony Micklethwaite
Louise Roberts
Matthew Gareth Ekin
Stephen Brendan Murphy

As set out in the governing document additional Trustees can be appointed by resolution of the Trustees.

As at 31 December 2025 the Charity did not employ any staff.

Objectives and Activities
The objects of Matthew's a Friend in Me are to promote such purposes being exclusively charitable according to the law of England and Wales as the Trustees shall from time to time determine. In particular, but without limiting the discretion of the Trustees to promote such purposes as they deem fit, such purposes will include:

1. Financial support to families and their children (up to the age of 18 suffering from a brain tumor or any type of childhood cancer) attending Ward 6 at Sheffield Children's Hospital a maximum of £500.00 and can be exceeded in extreme circumstances.

2. Provide financial support to the child wishing to purchase a gift of their choice up to the value of £500.00.

3. Provide financial support to bereaved families i.e. funeral costs, headstones and memorial statues.

Assessment of public benefit
The Trustees have complied with the duty in Part 1 Chapter 1 s4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission. The Trustees have had regard for the guidelines when reviewing the Charity's aims and objectives and in planning for future activities.

Matthew's A Friend in Me

Report of the Trustees
For the year ended 31 December 2025

Achievements and performance
During the current year The Charity has continued to support local projects on a regular basis and consider that the performance of the charity has been satisfactory.

Financial Review
During the financial year, £35,628 was received in donations and fund raising activities.

The total expenditure for the year was £8,537 and grants made totaled £26,700. The Charity ended the year with a surplus of £391 and reserves of £92,593.

Reserves policy
The Trustees are satisfied that the balance of the Fund is an acceptable level of reserves given the nature of revenue receipts against grants payable.

Plans for future periods
The trustees plan to continue raising funds for projects in line with the trust deed and pursue those objectives and projects with all the resources available to the charity

Statement of Trustees Responsibilities
Charity 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 charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgments and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and prepared the financial statements on the going concern basis.

The trustees have overall responsibility for ensuring that the charity has appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with Charities Act 2011.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.

This report was approved by the board on 15 October 2026

Sheran Jacobs (Trustee)

Matthew's A Friend in Me

Independent Examiner's Report to the Trustees of Matthew's a Friend in Me

I report to the trustees on my examination of the accounts of the above charity ("the Charity") for the year ended 31 December 2025

Responsibilities and basis of report

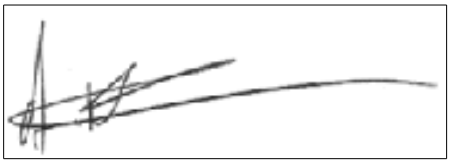
As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust'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 Act.

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 which gives me cause to believe that in, any material respect: accounting records were not kept in accordance with section 130 of the Act or the accounts not accord with the accounting records.

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



Andrew Needham ACA
Johnson Walker, Independent Examiner
Horizon House
S8 9QR

15 October 2026

Matthew's A Friend in Me

Statement of Financial Activities
For the year ended 31 December 2025

		2025 (Unrestricted) £	2024 (Unrestricted) £
Income and endowments:			
Donations and fund raising activities		35,628	35,749
		35,628	35,749
Expenditure on:			
Raising Funds	note 2	8,537	6,565
Charitable activities	note 4	26,700	20,200
		35,237	26,765
Net income		391	8,984
Fund Balance brought forward		92,202	83,218
Fund Balance carried forward		92,593	92,202

The statement of financial activities includes all gains and losses recognized in the year. All income and expenditure as stated above arise from continuing activities.

Matthew's A Friend in Me

Balance Sheet
As at 31 December 2025

	2025	2024
Current assets		
Cash at bank and in hand	92,593	92,202
Net Assets	92,593	92,202
Funds of the Trust		
Unrestricted general funds	92,593	92,202

The financial statements on pages 7 to 9 were approved by the trustees on 15 October 2026 and signed on their behalf by:

Sheran Jacobs
Trustee

Notes to the Financial Statements
For the year ended 31 December 2025

1. Accounting policies

Basis of preparation

Matthew's a Friend in Me is a registered charity created and governed by a deed of trust dated the 2 March 2022 and is registered at

Horizon House
2 Whiting Street
Sheffield, S8 9QR

The Trustees have complied with the duty in Part 1 Chapter 1 s4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission. The Trustees have had regard for the guidelines when reviewing the Charity's aims and objectives and in planning for future activities.

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the 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 and the Charities Act 2011.

The Charity has applied Update Bulletin 1 as published on 2 February 2016.

Preparation of the accounts on a going concern basis

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Trustees Responsibilities.

Estimates and Judgements

The preparation of financial statements in compliance with SORP Update Bulletin requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the charitable trusts accounting policies. Estimates and Judgements are continually evaluated by the Trustees based on historical experience and other factors including expectations of future events that are believed to be reasonable under the circumstances.

Fund Structure

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.

Income and endowments:

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on a receipts and payments basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Taxation

The Charity is registered with the Charity Commission, number 1198111, and is exempt from Income Tax and Gains Tax provided its income and gains are applied for charitable purposes.

Financial instruments

Financial assets such as cash and debtors are measured at the present value of the amounts receivable, less an allowance for the expected level of doubtful receivables. Financial liabilities such as trade creditors and loans are measured at the present value of the obligation. An equity instrument is any contract that evidences a residual interest in the assets of the charitable trust after deducting all of its liabilities.

The charitable trust 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.

2. Cost of Raising funds	**2025**	**2024**
	£	**£**
Bank charges and fees	42	63
Event fees and associated costs	8,495	6,502
	8,537	6,565

3. Trustees' remuneration

The trustees received nor waived any remuneration during the year and no out of pocket expenses were reimbursed to trustees.

4. Charitable Activities

During the year the Charity distributed £26,700 of grants to children and families in accordance with the objectives of the Charity.