

TRUSTEE REPORT AND FINANCIAL STATEMENTS

For the Period 17th October 2024 to 31st March 2026

Registered Charity Number 1210535

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CHARITY INFORMATION

Trustees:	Heulwen Davies (appointed 17th October 2024) Rachel Osborne (appointed 17th October 2024) Emma Curry Pound (appointed 17th October 2024) Colin Howard Jardine (appointed 17th October 2024)
Charity Status:	Charitable Incorporated Organisation (CIO)
Registered Charity Number	1210535
Address for correspondence:	Pant Y Meillion Furnace, Llanelli, SA15 4PD
Independent Examiner:	Nicola Lewis EasyBooks (Wales) Ltd Unit 4 Dragon 24 North Dock Llanelli SA15 2LF

Annual Report of the Trustees

Charity Details

Name:	Heirs
Registered:	17th October 2024
Organisation Type:	Charitable Incorporated Organisation

Structure, Governance and Management

The charity is controlled by its governing document and constitutes a charitable incorporated organisation (CIO).

Activities and objectives

The objects of the CIO: To provide relief to those in need, particularly by reason of youth, but also by reason of financial hardship or other disadvantage for the public benefit, including but not limited to providing aid and assistance to vulnerable and looked-after children, children in care and care graduates in Wales.

Achievements and Performance

Although HEIRS became an independent registered charity in October 2024, the work began several years earlier as a project of 21st Century Church (Charity Ref:1047101).

The project grew from an awareness of the experiences of vulnerable children, particularly those entering care or moving between placements, and the lack of dignity sometimes afforded to children during those transitions. From the first individual bags prepared in December 2021, the project gradually established relationships with social workers, police officers, schools and other professionals.

Our records show that, prior to independent charity registration, the HEIRS project had already distributed at least:

- 145 backpacks
- 10 kit boxes
- 11 Christmas stockings

for vulnerable children and young people.

An important milestone came in **June 2024**, when HEIRS supplied **21 backpacks and 8 Kit Boxes to Dyfed-Powys Police** for distribution across key stations. This represented an important step from responding primarily to individual referrals towards working strategically with statutory partners, placing resources directly into frontline settings so that they could be available when a child entered crisis. The experience developed through this early work provided a strong foundation for HEIRS to become an independent charity in October 2024, with its own governance, staffing, fundraising and strategy for growth across Wales.

Review of Our First Reporting Period

Our first reporting period as an independent charity has been a period of establishment, delivery and growth.

During this period, HEIRS supplied:

- 130 backpacks
- 4 kit boxes
- 27 Christmas gifts
- 122 Easter eggs

through frontline organisations supporting vulnerable children and young people.

By the end of this first reporting period, the wider HEIRS project had therefore supplied **at least 275 backpacks since beginning in 2021**, alongside Kit Boxes, gifts and other practical resources.

However, our development during this period cannot be measured by numbers alone. A central priority has been moving from a small, localised project responding to individual requests towards a sustainable model in which trusted frontline agencies across larger geographical areas can hold HEIRS resources and access them immediately when children need them.

Love in a Bag
Our backpack programme remains at the heart of HEIRS.

Children entering care or experiencing a sudden crisis may find themselves leaving home with little warning. In some circumstances, their belongings may be carried in rubbish bags or unsuitable containers at an already frightening and destabilising moment.

HEIRS believes the way a child's possessions are treated communicates something about how that child is valued. A backpack cannot remove trauma or uncertainty, but it can provide practical essentials, comfort and something of their own while communicating a simple message:

You matter. Your belongings matter. Somebody prepared for you.
During the reporting period, HEIRS supplied **130 backpacks** through frontline partners. Some were prepared in response to the specific age and circumstances of an individual child. Others were supplied as stock so that police officers, social workers and other professionals could have suitable bags immediately available when they encountered a child in need.

This stock model is becoming an increasingly important part of our work. Crisis rarely happens at a convenient time, and HEIRS wants the right resources to be in the right places **before they are needed**.

Police Partnerships
Our relationship with the police has been particularly significant in developing this model.
Prior to charity registration, the project supplied **21 backpacks and 8 Kit Boxes to Dyfed-Powys Police in June 2024**.

During our first reporting period as a registered charity, this relationship continued to develop, with resources re-supplied through stations and teams including **Llanelli, Ammanford, Carmarthen and Newtown**.

This established partnership has provided an important model for expansion.

During the reporting period, HEIRS also began developing its relationship with **South Wales Police**, initially around **Swansea and Neath Port Talbot**. Backpacks and Kit Boxes were supplied in the Swansea area, including resources for officers and teams working with children affected by domestic abuse.

Our strategic ambition is to build on this relationship and extend HEIRS' reach further across the South Wales Police area, particularly into more densely populated communities where frontline professionals may encounter a significant volume of children experiencing crisis. Rather than approaching each police station as an isolated relationship, HEIRS increasingly aims to work strategically with police forces to establish sustainable systems of provision across their areas.

Social Services, Refuges and Other Partners
Alongside police partnerships, HEIRS continued to build relationships with social care and other frontline organisations.
During the reporting period, backpacks and Kit Boxes were supplied through services including:

- Carmarthen Domestic Violence Refuge
- Threshold, Llanelli
- Ammanford Social Services
- Llanelli Social Services and associated teams
- the Corporate Parenting Team
- Swansea Refuge
- domestic abuse services
- schools and Pupil Referral Units

These partnerships are central to the HEIRS model.
We do not seek to duplicate the expertise of social workers, police officers, teachers, safeguarding professionals or domestic abuse services. Instead, we seek to equip those already working directly with vulnerable children with practical resources which help them respond with dignity, care and compassion.
The growth in requests from different organisations and geographical areas has strengthened the Trustees' belief that the need HEIRS was established to address is not confined to Llanelli or Carmarthenshire.

Kit Boxes
During the reporting period HEIRS supplied **four Kit Boxes**, building on the ten supplied during the earlier project period.

Our Kit Boxes contain toys, teddies, colouring materials, activities, games and calming resources for children encountering crisis. Placed in police stations, refuges and other emergency settings, they give frontline professionals practical tools to engage, reassure and comfort children while difficult circumstances are being managed around them. The idea was shaped in part by listening to those with lived experience of care and trauma. One care-experienced young person described spending time in a police station following a deeply traumatic incident, while also trying to care for and settle younger siblings who were toddlers, with almost nothing available to comfort or occupy them beyond a can of Coke. Experiences such as this highlighted how frightening and disorientating these environments can be for children, and how relatively simple resources can make an important difference.

During the development of the Kit Boxes, feedback from police provided encouraging evidence of their practical value. Officers told us of a young boy who was distressed while in the station and was given a teddy from one of the HEIRS Kit Boxes. The teddy helped him to settle and provided a source of comfort at a particularly difficult moment.

These stories reinforce an important principle for HEIRS: **small interventions can carry significant meaning in moments of crisis.**

A teddy, colouring activity or familiar toy cannot undo what a child has experienced, but it can help a child feel safer, give professionals another way to build trust, and communicate that their needs have been considered. The development of the Kit Box model therefore illustrates something fundamental to our approach: although the backpack began the work, **our mission is bigger than the bag**. We want to continue listening to children, care-experienced people and frontline professionals and developing practical responses around the gaps they identify.

Beyond the Bag
The development of our **Beyond the Bag** vision became increasingly important during the reporting period. HEIRS exists not only to respond to the first moment of crisis, but ultimately to help create communities in which vulnerable children and young people are supported for the longer journey. During the reporting period, this wider approach included **27 Christmas gifts** for young people through a Pupil Referral Unit and **122 Easter eggs** distributed through Pupil Referral Units across Carmarthenshire.
These are simple interventions, but they reflect a wider ethos: children experiencing disadvantage should not be forgotten in the moments of celebration and belonging that other children may take for granted.
As HEIRS grows, Beyond the Bag will increasingly focus on working with local youth services, children's groups and other partners to strengthen trauma-informed communities of support around vulnerable children and young people.

Building Capacity for Growth
A significant part of our first reporting period has involved building the organisation behind the frontline delivery.

HEIRS moved from a largely volunteer-led project towards having dedicated staff capacity.
During the period, **Heulwen Davies, Founder and Trustee, was employed on a part-time basis as Chief Executive Officer**, providing leadership for the vision, strategy and development of the charity.

The charity's constitution specifically provides for the Founder to be employed on a part-time basis. The arrangement is subject to the constitution's provisions concerning trustee remuneration, conflicts of interest and independent decision-making by the remaining Trustees.

HEIRS also appointed **Megan Hughes as Engagement and Development Coordinator**.
The purpose of this role is:

To build partnerships across Wales for the distribution of HEIRS backpacks; to develop the structures and systems required for the charity to scale; and ultimately to get HEIRS resources into the hands of many more children across Wales.

Her work includes developing relationships with police, social services and community organisations, alongside procurement, packing, stock management and distribution. These appointments represent an important investment in the sustainability of the charity. Growth requires more than increasing the number of bags purchased. It requires strong relationships, systems, logistics, fundraising, governance and the capacity to respond reliably as demand increases.

Governance and Trustees
HEIRS is a Foundation-model Charitable Incorporated Organisation in which the charity's Trustees are also its voting members. The charity is overseen by a Board of four Trustees who bring complementary professional and organisational experience.

Heulwen Davies
Founder, Trustee and part-time CEO
Heulwen founded HEIRS and leads its vision, strategy and development. Her role includes advocating for vulnerable children, developing the charity's public profile, building support and leading its development from a local initiative towards a Wales-wide organisation.

Colin Howard Jardine
Trustee
Colin is Chief Executive of Hebron Hall and brings significant experience in organisational leadership, business, finance and the charity sector.

Emma Curry Pound
Trustee
Emma is an Assistant Headteacher in secondary education with senior responsibility in areas including behaviour and safeguarding. She brings substantial experience in education, safeguarding and the needs of vulnerable children and young people.

Rachel Osborne
Trustee
Rachel is a local business owner with extensive experience in small-business management, finance and operations, contributing practical expertise in organisational sustainability and effective administration.

Together, the Board has been deliberately constituted to provide a breadth of skills across **charity leadership, finance, operations, business, safeguarding, education, strategy and frontline understanding of the needs of young people**.

The Trustees are responsible for the overall strategic direction, governance and financial oversight of HEIRS. Day-to-day delivery is delegated appropriately to staff, who remain accountable to the Trustee Board.

Organisational Development
Alongside frontline delivery, considerable work during the reporting period went into establishing the systems required of an independent charity.
This included:
- developing governance and financial controls;
- establishing payroll and employment systems;
- developing relationships with grant funders and donors;
- strengthening safeguarding policies and procedures;
- developing stock, procurement and distribution systems;
- building relationships with statutory and voluntary-sector partners;
- developing systems capable of supporting expansion;
- increasing public awareness of the experiences of children entering care; and
- developing a longer-term strategy for sustainable growth across Wales.

HEIRS also continues to benefit substantially from volunteers, supporters, donors and partner organisations who contribute time, resources and expertise. The Trustees are grateful to everyone who has helped transform HEIRS from an idea into an independent and growing charity.

Impact and Learning
Our first reporting period has reinforced several important lessons.

There is a genuine need for the provision. The breadth of requests from police, social services, domestic abuse organisations, schools and other professionals demonstrates that the issue HEIRS seeks to address extends across agencies and geographical boundaries.

Resources are most useful when they are already there. Building stocks of bags and Kit Boxes within trusted frontline settings enables professionals to respond immediately rather than attempting to source help after a crisis has occurred.

Partnership is essential. HEIRS is most effective when we listen to professionals and those with lived experience and build our provision around the realities children face.

Infrastructure matters. If HEIRS is to support significantly more children, investment in staffing, systems, governance, logistics and fundraising is as important as investment in the contents of individual backpacks.

Finally, this first reporting period has demonstrated that a project which began locally has the potential to operate much more widely.

Looking Ahead
The Trustees believe HEIRS is entering an important period of growth.
Our priorities are to:
- increase the number of HEIRS backpacks available to children entering care and experiencing crisis;
- deepen our established partnership with Dyfed-Powys Police;
- expand relationships with South Wales Police and other statutory partners;
- develop distribution further across the more densely populated areas of South Wales;
- strengthen partnerships with social services, refuges, schools and community organisations;
- increase the number and reach of Kit Boxes;
- develop our Beyond the Bag programme;
- collect stronger feedback and impact data from partners and those receiving support;
- build structures and systems capable of supporting Wales-wide delivery;
- secure sustainable grant, donor and unrestricted income;
- develop staffing and operational capacity in line with demand; and
- continue advocating for dignity, compassion and excellent care for vulnerable children and young people.

HEIRS is ambitious for growth and equally committed to **growing well**.
Our goal is not simply to distribute an ever-larger number of bags. It is to build a sustainable charity capable of forming strong partnerships and providing thoughtful, high-quality support to vulnerable children wherever in Wales they may need it.

Financial Review
During the reporting period, total income was **£33,954** and total expenditure was **£21,558**. Income was received through charitable donations, grants, fundraising and other support. As a newly independent organisation, HEIRS has sought to balance direct charitable expenditure with the investment in staffing, systems and infrastructure necessary to establish a sustainable charity capable of responding to increasing demand. The Trustees continue to monitor income, expenditure and cash flow carefully and recognise that developing a broader base of sustainable and multi-year funding will be an important priority as the charity grows.

Reserves Policy
The Trustees recognise the importance of maintaining an appropriate level of unrestricted reserves to protect the continuity of HEIRS' work and enable the charity to meet its financial obligations.

As a young and growing charity, HEIRS is continuing to establish its reserves while responding to increasing demand and investing in the organisational capacity necessary for growth. The Trustees aim to maintain unrestricted reserves equivalent to approximately **two months' operating expenditure**, providing a financial buffer to support continuity of services and meet short-term commitments in the event of unexpected reductions or delays in income.

The Trustees regularly review the level of reserves alongside cash flow, committed expenditure, staffing costs and anticipated income, and will review the reserves target as the charity grows.

Responsibilities of the Trustees
The Trustees are responsible for the affairs of HEIRS and for ensuring that its resources are used to further its charitable purposes.
Their responsibilities include:
- keeping proper accounting records;
- safeguarding the charity's assets;
- ensuring funds are applied in pursuit of HEIRS' charitable objects;
- maintaining appropriate systems of financial control;
- overseeing safeguarding and organisational risk;
- managing conflicts of interest appropriately;
- taking reasonable steps for the prevention and detection of fraud and other irregularities; and
- ensuring compliance with relevant charity law and regulatory requirements.

Conclusion
Our first reporting period as an independent charity marks an important chapter in the story of HEIRS. What began with a handful of bags prepared for individual children has grown into a charity working alongside police, social services, domestic abuse organisations, schools and other frontline professionals. By the end of our first reporting period, the wider HEIRS project had supplied **at least 275 backpacks**, alongside Kit Boxes, gifts and other practical resources.
Our reach is increasing. Our partnerships are strengthening. Our organisational capacity is growing. But the purpose remains the same: **behind every number is a vulnerable child facing circumstances they did not choose.** Our heart and vision are to meet children in those moments with **love in action**. Where trauma might otherwise be compounded by lack, indignity, or even the use of bin liners to carry a child's belongings, we want to interrupt that experience with something positive:

We see you. We have prepared for you. You are loved.

A backpack cannot undo what has happened, but it can change something about that moment. It can communicate dignity, care and worth at a time when a child may feel that much of what is familiar and secure has been taken away.
Our ambition is to see a generation who are not defined by what happened to them, but who are helped, loved and believed in as they step into their potential.

Heirs, not orphans. Sons and daughters, not statistics.
This is for all the sons and daughters, because every child was made to thrive.

On behalf of the Trustees:

Signed:

Print Name: HELLWEN DAVIES

Authorised by the Trustees on 19 August 2026

INDEPENDENT EXAMINERS REPORT to the Trustees of Heirs

I report on the accounts of the Trust for the period 17th October 2024 to 31st March 2026, which are set out on the following pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

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

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

N. J.

Nicola Lewis
EasyBooks Wales Ltd

4th September 2026

Heirs

Charity No 1210535

For the Period 17th October 24 to 31st March 2026

Receipts and Payments Account

for the period 17th October 2024 to 31st March 2026

	Note	Unrestricted Funds	Restricted Funds	Total Funds	Last Year
RECEIPTS	2				
Donations Received		10,405	0	10,405	0
Grants Received		2,500	20,000	22,500	0
Gift Aid Received		0	0	0	0
Other Income		1,049	0	1,049	0
TOTAL Receipts		13,954	20,000	33,954	0
PAYMENTS					
Charitable Expenditure					
Expenditure on Charitable Activities	3	5,923	15,635	21,558	0
TOTAL Payments		5,923	15,635	21,558	0
NET Receipts (Payments) before Transfers		8,031	4,365	12,396	0
Transfers Between Funds		0	0	0	0
NET Receipts (Payments) after Transfers		**8,031**	**4,365**	**12,396**	**0**
Total Funds Brought Forward		0	0	0	
Total Funds Carried Forward		8,031	4,365	12,396	0

Statement of Assets and Liabilities
As at 31st March 2026

1. Fixed Assets

No fixed assets are currently held. The charity uses a laptop transferred from 21st Century Church (purchased with restricted Heirs Fund).

2. Bank and Cash Balances

	Unrestricted	Restricted	Total Funds	Last Year
Cash at bank	8,031	4,365	12,396	0
	8,031	4,365	12,396	0

3. Other Debtors

			Total Funds	Last Year
Advance Payment of Management Fee	3,500	0	3,500	0
	3,500	0	3,500	0

This represents the advance payment of management fees paid by the charity to 21st Century Church. The fee is based on £250 per month for the use of the building and other resources of that charity. From June 2027 this cost will be paid monthly and will show in the Receipts and Payments Account.

4. Liabilities

	Unrestricted	Restricted	Total Funds	Last Year
Falling due within one year:				
HMRC - PAYE	0	20	20	0
Accounts Preparation and Examination	840	0	840	0
	840	20	860	0

Approved by the Trustees and are signed on their behalf:

Signed by.....

Print Name..HELEN DAVIES..... Date..16/9/26.....

On behalf of the board of Trustees

Notes to the Accounts

1. Accounting Policies

The accounts have been prepared on a Receipts and Payments basis with a Statement of Assets and Liabilities.

2. Charitable Receipts

Donations received are from regular and one-off and gifts to the charity.

Grants received are included in the period that they are received by the charity.

Other income in this period (£1,049) relates to funds transferred from 21st Century Church at the commencement of the charity. These funds were the restricted monied held by 21st Century Church to operate the Hiers activities.

3. Charitable Payments

Payments are broken down as follows:

	Unrestricted Funds	Restricted Funds	Total This Year	Total Last Year
Employment Costs	0	11,435	11,435	0
Insurance	398	0	398	0
Travel and Subsistence	318	0	318	0
Office Costs, Printing, Stationery	2,055	0	2,055	0
Activity Costs and Equipment	2,873	4,200	7,073	0
Equipment, Software, and WebSite	281	0	281	0
Management Fees	0	0	0	0
	5,923	15,635	21,558	0

4. Staff and Trustees

The charity employed 2 part-time staff members during this year. Its activities are generally carried out by volunteers. No staff member received salaries at a rate of more than £60,000 per annum.

One of the employees is trustee, Heulwen Davies who received a salary of £10,659 in her capacity as part-time CEO of the charity as permitted by the constitution.

5. Trustee Payments and Expenses

No payments were made to trustees in their capacity as Trustee. The following trustees were reimbursed for charity expenses during this financial period:

Heulwen Davies £1016

6. Related Party Transactions

The charity 21st Century Church (1047101) has transferred their restricted fund for Heirs work held at 17th October 2024.

Other Debtors are for 14 months' worth of management fees paid in advance from Heirs to 21st Century Church.

7. Fund Analysis

The General Funds are used to operate the charity and the Restricted Funds represent amounts received for specific purposes. The movements in the year are as follows:

	Opening Balance	Receipts	Payments	Transfers	Closing balance
General Funds					
Unrestricted Income	0	13,954	5,923	-	8,031
Restricted Funds					
Awards For All	0	20,000	15,635	0	4,365
	0	20,000	15,635	0	4,365
	0	33,954	21,558	0	**12,396**

Awards For All - Funding towards staff costs and supplies to deliver Heirs' backpack project.