

Charity registration number 510031 (England and Wales)

BETTER THINGS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2025

BETTER THINGS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mr Z U Teemil
Mrs M Young
Mr C Noble
Mrs K Farry
Mr K J Gurd
Mrs M Middleton
Mr P Owen
Mr Stuart Cunningham

Charity number (England and Wales)

510031

Independent examiner

Topping Partnership (Accountants) Limited
Incom House
Waterside
Trafford Park
Manchester
M17 1WD

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 JANUARY 2025

The Trustees present their annual report and financial statements for the year ended 31 January 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "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).

Objectives and activities

The charities objectives are:

- a. The relief of people with a learning disability in particular by the provision of help and support for them and for their families, dependents and carers, and to prevent learning disabilities for the public benefit and to advance religion amongst persons with a learning disability; and
 - b. To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.
- "Learning disability" means any developmental disability of the mind and any associated condition howsoever caused and whether mild, moderate or severe.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

Feb 1st 2024 - Jan 31st 2025

2024 saw the 50th anniversary of the organisation having been originally established. We have undergone a couple of name changes over the years and have people with lived experience at all levels of our organisation.

The charity has continued to deliver a number of quality projects and activities building on the work achieved last year with grants and funding received used to deliver and support those projects and activities.

We have worked with a number of external stakeholders and supporters over the last twelve months, these activities have included a joint performance project with participants from Funky Fitness and Fun from Oldham, working with NG Bailey on the community garden, facilitating an International Women's Day event with We Stand Together on the subject 'Is women's equality an illusion?'

We secured Neighbourhood Investment Funding to ensure safety fencing and inclusive garden furniture for the community garden and once again hosted the Wythenshawe Inclusive Sports Day in July giving people the opportunity to try new and different sports ranging from climbing walls to archery.

Once again we ran our annual 'Get Your Kit On' event in February raising awareness of the importance of accessible sport.

During the year we launched our Outdoor Learning Project as part of our anniversary celebrations as a legacy project for the future to promote health, wellbeing, nature and the environment. We also launched our 'Red Box' personal health project providing both male and female personal hygiene products to those in need.

As always we continue to focus on people taking part in activities regardless of means and where people are clearly struggling financially we don't apply a sessional charge where one exists.

During the year we have linked projects into other themes and events with awareness activities and learning opportunities around International Women's Day, Ramadan and Mental Health Week with participants feeding back that 'doing things with my friends cheers me up if I feel down.'

We asked people what they do to help their mental health and the use of music and dancing was high up on the list. Many said that they dance at home if they feel anxious.

Other people commented that football and netball help them 'feel part of a team'. Many people have said that they look forward to taking part in our sessions because it gets them out of the house and gives them 'something to get up for.'

We celebrated autism awareness week promoting our sessions and how important inclusive sport is with participants saying that football helped them to cope with their anxiety and that sessions make them feel that they are part of a family.

Participants from other cultures have been able to share their traditions, we have also been able to combine that with promoting health checks and awareness around specific conditions and cultures. Muslim participants shared their culture and explained the background of Ramadan to others.

Our biggest anniversary event and fundraiser was our Marathon Walk with Saturn Visual Solutions which saw our CEO, one of our Trustees and staff from Saturn take on a 26 mile walk from Saint Helens Rugby Club to Old Trafford Football Stadium in September.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

Financial review

During the year the charity's income exceeded its expenses by £10,360.

The charity had reserves of £49,525 at the start of the period and £59,885 at the end. This is working capital.

The reserves were achieved both from donations via grant making bodies and generous donations. In the coming year the Charity will continue to apply for external funding as is appropriate for agreed budgets.

The Trustees recognise the importance of having a reserves policy. The reserves policy is an area of focus for Trustees.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is unincorporated and was registered with the Charity Commission in 1980.

Decision making is undertaken by the trustees in line with the constitution of the charity. This applies to any amendments required to the constitution or the need for any general or special meetings. Day to day decisions are made by the senior management team.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr Z U Teemil
Mrs M Young
Mr C Noble
Mrs K Farry
Mr K J Gurd
Mrs M Middleton
Mr P Owen
Mr Stuart Cunningham

Recruitment and appointment of trustees

Trustees are nominated and elected at our annual AGM as described in the charity's constitution. Anyone may put themselves forward to be a trustee but must supply a nomination statement. Individuals with identified skills may be co-opted to the board of trustees at any time if a quorate number of trustees agree.

The Trustees' report was approved by the Board of Trustees.

Peter Owen

Peter Owen (Nov 20, 2025 17:07:54 GMT)

Mr P Owen
Trustee

Date:20November..2025.....

BETTER THINGS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BETTER THINGS

I report to the Trustees on my examination of the financial statements of Better Things (the charity) for the year ended 31 January 2025.

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.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements 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 now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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.

S Wilcock

Mrs S Wilcock

Topping Partnership (Accountants) Limited

Incom House

Waterside

Trafford Park

Manchester

M17 1WD

Date: ...21November2025.....

BETTER THINGS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JANUARY 2025

| | Notes | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|-------|------------------------------------|------------------------------------|
| Income from: | | | |
| Donations and legacies | 3 | 47,288 | 25,880 |
| Total income | | 47,288 | 25,880 |
| Expenditure on: | | | |
| Charitable activities | 4 | 36,928 | 37,216 |
| Total expenditure | | 36,928 | 37,216 |
| Net income/(expenditure) and movement in funds | | 10,360 | (11,336) |
| Reconciliation of funds: | | | |
| Fund balances at 1 February 2024 | | 49,525 | 60,861 |
| Fund balances at 31 January 2025 | | 59,885 | 49,525 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BETTER THINGS

BALANCE SHEET

AS AT 31 JANUARY 2025

| | Notes | 2025 £ | £ | 2024 £ | £ |
|---|-----------|--------------|---------------|----------------|---------------|
| Current assets | | | | | |
| Cash at bank and in hand | | 60,425 | | 50,665 | |
| Creditors: amounts falling due within one year | 9 | <u>(540)</u> | | <u>(1,140)</u> | |
| Net current assets | | | <u>59,885</u> | | <u>49,525</u> |
| The funds of the charity | | | | | |
| Unrestricted funds | 10 | | <u>59,885</u> | | <u>49,525</u> |
| | | | <u>59,885</u> | | <u>49,525</u> |

The financial statements were approved by the Trustees on20November2025.....

Peter Owen

Peter Owen (Nov 20, 2025 17:07:54 GMT)

Mr P Owen
Trustee

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

Charity information

Better Things is a public benefit entity and a registered charity in England and Wales and is unincorporated.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JANUARY 2025

1 Accounting policies

(Continued)

1.5 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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

2 Critical accounting estimates and judgements

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---------------------|------------------------------------|------------------------------------|
| Donations and gifts | 7,437 | 614 |
| Grants | 39,851 | 25,266 |
| | <u>47,288</u> | <u>25,880</u> |

4 Charitable activities

| | 2025 £ | 2024 £ |
|----------------------------------|---------------|---------------|
| Housing support | - | 872 |
| Insurance | 803 | 766 |
| Travel | 1,078 | 1,195 |
| Repairs and maintenance | 13 | - |
| Printing, postage and stationery | 65 | 93 |
| Rent | 2,852 | 2,505 |
| Professional fees | 450 | 540 |
| Sundry | 1,784 | 2,012 |
| Subscriptions | 146 | 33 |
| Subcontractors | 29,712 | 29,200 |
| Other charitable expenditure | 25 | - |
| | <u>36,928</u> | <u>37,216</u> |
| | <u>36,928</u> | <u>37,216</u> |

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

| | | | |
|----------|------------------------------|-------------|-------------|
| 5 | Net movement in funds | 2025 | 2024 |
| | | £ | £ |

The net movement in funds is stated after charging/(crediting):

| | | |
|---|------------|------------|
| Fees payable to the charity's independent examiner: - for other assurance services | 540 | 540 |
| | <u>540</u> | <u>540</u> |

6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

| | | |
|-------|---------------|---------------|
| | 2025 | 2024 |
| | Number | Number |
| Total | - | - |
| | <u>-</u> | <u>-</u> |

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Creditors: amounts falling due within one year

| | | |
|------------------------------|-------------|--------------|
| | 2025 | 2024 |
| | £ | £ |
| Accruals and deferred income | 540 | 1,140 |
| | <u>540</u> | <u>1,140</u> |

10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | | | | |
|---------------|----------------------|------------------|------------------|----------------------|
| | At 1 February | Incoming | Resources | At 31 January |
| | 2024 | resources | expended | 2025 |
| | £ | £ | £ | £ |
| General funds | 49,525 | 47,288 | (36,928) | 59,885 |
| | <u>49,525</u> | <u>47,288</u> | <u>(36,928)</u> | <u>59,885</u> |

BETTER THINGS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JANUARY 2025

10 Unrestricted funds

(Continued)

| Previous year: | At 1 February 2023 | Incoming resources | Resources expended | At 31 January 2024 |
|----------------|-----------------------|-----------------------|-----------------------|-----------------------|
| | £ | £ | £ | £ |
| General funds | 60,861 | 25,880 | (37,216) | 49,525 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> |

11 Related party transactions

Transactions with related parties

Due to the small size of the charity and the limited funds available, the charity do not have any employees. The charity has a Chief Executive Officer, Kate Maggs who is remunerated by way of fees. Kate's partner John Gurd provides a significant number of hours per year to support Kate and the charity. John is a Trustee of the charity. Kate's fees are included within the Income and Expenditure account under subcontractor costs. The level of fees has been approved by the Board of Trustees.