

BE ME PROJECT

identity ~ truth ~ purpose



10 YEARS



TRUSTEES' ANNUAL REPORT 1ST AUGUST 2024 - 31ST JULY 2025

“

I don't want it to end! It made me look forward to Monday! It was always fun and I always felt very welcomed and comfortable. It starts the week off good and I feel better after Be Me.

Participant

”

CHALLENGES

- Continuing sharp increase in the need for mental health support for young people, and emotionally-based non attendance
- Schools acknowledging that they cannot educate without wellbeing intervention
- It is harder to get well qualified course leaders for part time work in the cost of living crisis

OUR RESPONSE

- Exploration of new ways of providing our services that can get to significantly more people cost-efficiently
- Developing new ways of providing longer-term support to beneficiaries and schools beyond the current courses
- Investing in a larger more stable and well trained team



WE HAVE
SUPPORTED
754 PEOPLE
THIS YEAR

CHAIR'S REMARKS

This financial year 2024/25 saw Be Me Project celebrate its 10th anniversary. From a small start in 2014, CEO Lu Mason created the 'She is' course to run in one school when she saw how so many girls needed to build their confidence, positivity and self-esteem. That year she ran two courses. Our 10th year saw us run 141 courses in 22 schools - a record 754 beneficiaries, both male and female. Our analysis of course outcomes has shown that wellbeing grew by 50% amongst our beneficiaries.



It has also been a year of challenges. It is harder to get funding, particularly long-term multi-year, as many grant funders and trusts are hit with an ever-increasing number of applications. Charities are finding it harder to keep going and many have not survived the last year. The demand for our services has increased, as has the complexity of the mental and behavioural needs of our beneficiaries, whilst the cost-of-living crisis has increased our need to provide stable long-term work for our team - all have put pressure on Be Me Project. I have been so impressed with those in Head Office, plus our course leaders and helpers who have trod a difficult path with great wisdom and sensitivity and enabled us to grow the work.

We continue to thrive with a strong culture and a passionate team with lived experience. Funding needs are largely met for the next year, and we are particularly grateful to Joseph Rank for a multi-year core grant that has helped us invest in our structure, as well as the other multi-year funders who enable us to plan with confidence for at least the short/medium term. We are grateful, too, for those who have supported Be Me Project, either through fundraising or regular giving, and for those who have offered their time and expertise to enable us to continue to grow and develop.

The year ahead is already full of new beneficiaries, some new schools, new leaders and several new initiatives that can help with our longer-term resilience.

I want to extend a huge thank you to the many people who are involved with the Be Me Project - whether they provide leadership and direction; admin and processes; fundraise; lead and help on courses; pray and support; oversee finance or design; give and encourage - you are all so valuable and we could not do any of this without you.

Thank you.

Alison Thomas, Chair

“

Be Me is a great group project they help build confidence and things like that and I would recommend it to anyone

Participant

”

“

It's been great! feel more understood and find it a bit easier to talk about how I feel

Participant

”

OUR STORY

Be Me Project has grown significantly since it started in 2014. In 2022-23 we expanded by over 50%. It has continued to grow in each subsequent year, and in the last year reached a record 754 beneficiaries with 141 courses in 22 schools. Our main centre of provision is around our Head Office in Surrey, whilst we also have a significant operation in Cumbria. Our strategic plan is to consolidate and maintain our size through 2025-6, whilst also innovating in new areas to provide longer term beneficiary support through longer term follow on, mentoring and volunteering opportunities.

Our courses are ‘free of charge’ for the host organisation and participants so that they can be accessed by vulnerable or disadvantaged members of the community. We will continue to ensure that a high proportion of our courses are in areas of social deprivation such as North Leatherhead, Goodwyns and Chart Downs in Surrey, and lower income areas of Barrow in Cumbria.

We have a strong delivery team in place, with course leaders who have lived experiences to draw on, and who are supported with a



programme of wellbeing check ins and training.

We continue to receive excellent feedback from participants, parents of participants and schools. For example, from two schools this year:

“

The courses have proved an extremely effective way for our students to work together to build their emotional resilience. The Be Me Project offered our students a supportive and nurturing environment, which gave them the opportunity to engage with insightful discussions whilst carrying out practical exercises. Students have left sessions feeling far more positive

Senior Teacher

”

“

Knowing the Be Me Project provides a safe, protected time for students struggling in school is really reassuring for support staff. The reality is that we are very stretched at times and these sessions improve the wellbeing of students. Your leaders are so helpful and approachable

Senior Teacher

”

Our programme is inspired by a theory of change:

Be Me Project exists to give young people a better start in life. It is based on a theory of change; the outputs from our courses are improved self-esteem and confidence, and greater positivity. As a result, young people are able to better recognise and value their self-worth, enjoy an improved educational experience, strengthen family/peer relationships, and ultimately, they have a better start in life with improved resilience and mental wellbeing.



OUR AIMS AND OBJECTIVES

Be Me Project uses its bespoke discussion-based courses to improve the mental wellbeing of vulnerable people in our community, primarily in schools. We have two courses – She Is and Who Am I? – which run over 7–9 weeks with sessions of 1-hour per week, for either boys or girls, typically in Years 8–9 but including some Year 7 and 10.

Specifically, we aim to:

- Improve self-esteem (like being the way I am, perceived wellbeing)
- Improve confidence
- Improve positivity (fewer negative thoughts, managing emotions, less anxiety, better resilience)

Participants complete an emotional barometer survey at the start and end of the course. This means we can measure change and impact of the course against the key outcomes. Improvements in these areas benefit beneficiaries in the short/medium term by:

- Helping them integrate better into the education system/ community
- Build strategies for coping with difficult situations and identifying boundaries
- Build relationships with peers and family
- Signpost to further support or be an aid before further professional support is available

In each course we try to ensure that the participants relate to each other, to help them get the best out of the sessions and to keep up long-term positive friendships. In the longer term, the impact is an improved educational experience and more confident and able members of the community.

“

It helped my daughter a lot. She said how good the Be Me course was, which is praise indeed from a teenager! Thank you for giving her the opportunity to learn about herself during these challenging years. I think the opportunity to learn about yourself and your social environment in a safe space was absolutely invaluable and we are so grateful she had this chance

Parent


”



HOW WE HELP

Be Me Project supports young people struggling with depression, anxiety, low self-esteem, and who are struggling with their mental health. Those who work with us have lived experience so can empathise with our participants and not judge them. A good way to get an overview of how we help is via our 6-minute video on the front page of our website www.bemeproject.org

Over the last three years we have increased our focus on longer term follow up. We have always had individuals who go on to become course assistants, mentors or even help in our office, but we now actively seek to follow up all beneficiaries with the option of drop-in sessions and a contact six months later on, along with providing some positive reminders on our social media platforms. In some schools we now place a regular team in school one lunchtime per week for anyone who wishes to talk. We have been working in many of our schools for 8+ years, and so our leaders have good relationships with pupils across the year groups and with staff. When there are significant incidents, such as a death, we may be asked to go into school and be there to support affected students.



754 BENEFICIARIES
141 COURSES IN
22 SCHOOLS

APPROX. 2
BENEFICIARIES PER
GROUP ARE REFERRED
WITH SPECIAL
EDUCATIONAL NEEDS
AND A HIGH
PROPORTION ARE
NEURODIVERSE

We ask participants, "What one positive thing can you take away from the course, and tell yourself every day?"
Here are some of the replies:

"Focus on the step in front of you, not the whole staircase."

"Keep trying, never give up and don't worry about what others think of you."

"To be kind and to be confident and to be yourself."

"It's okay to be different."

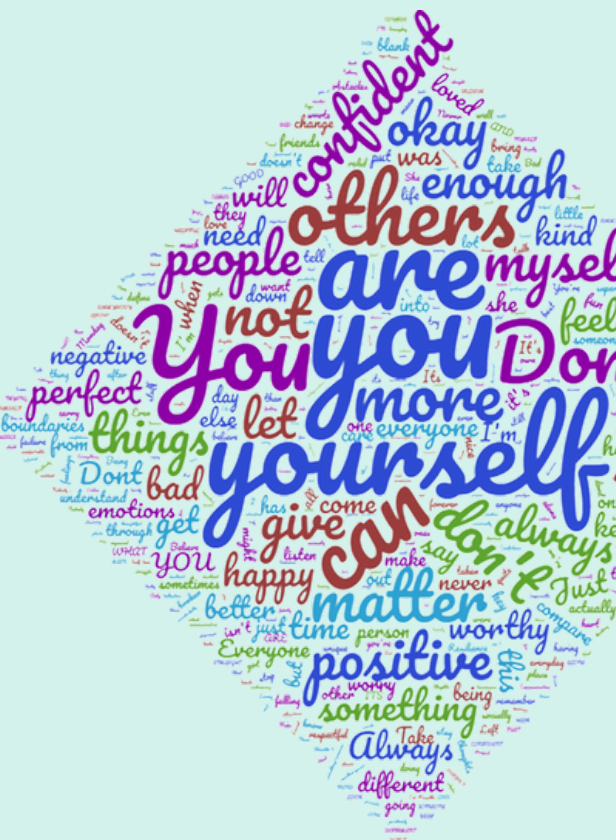
"You don't have to be perfect."

"You don't need lots of fake friends, you only need a few good ones."

IMPACT

We continually improve our impact survey, whilst also maintaining sufficient consistency to enable year on year results. We are able to look at results by course, year group, school or area. We consistently find good results, most particularly the perceived increase in wellbeing from start of course to end, which goes up around 50% on a five-point scale.

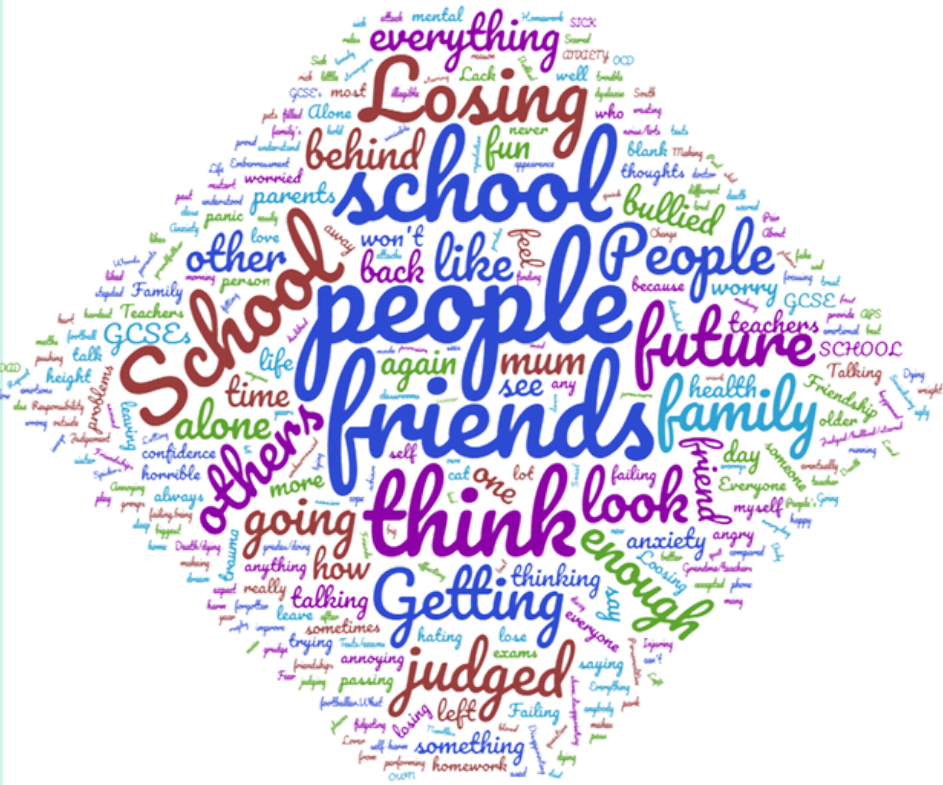
Participants feel the courses help them in many areas, most frequently confidence, positive thinking and managing emotions. Comments made by participants include 'confidence to be themselves' and a greater sense of positivity for the future. We ask participants for words to describe their worries before the course, and at the end we ask them for positive messages that they take from the course. The contrast between the negativity of the former and the positivity of the lessons taken out is sharp, as seen in the word maps:



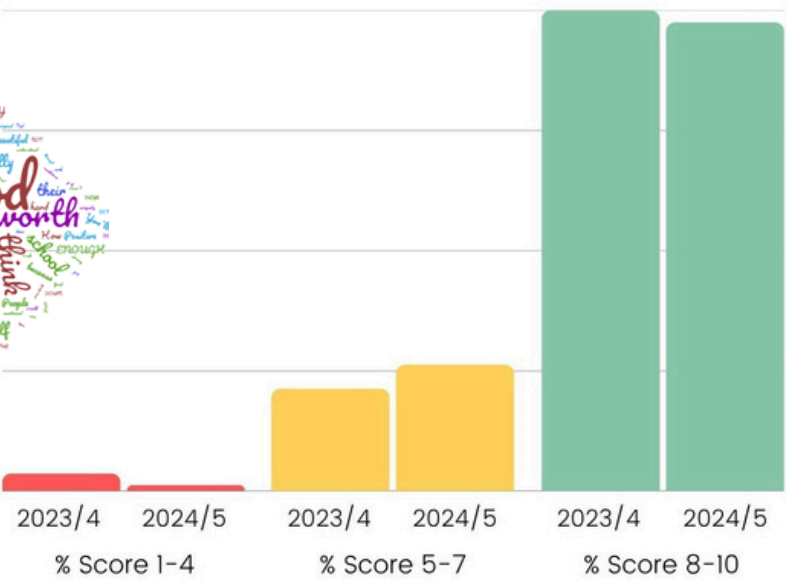
Wellbeing rating out by 10 by participants
2024-25



Mean score rises from 4.5/10 to 7/10



Finally, we ask if they would recommend the course to a friend, and the results are consistently positive:



Mean score of 8.8/10 (2024-25)

88% would definitely recommend Be Me to a friend

OTHER HIGHLIGHTS



10 YEAR BIRTHDAY

Be Me Project was ten years old in 2024! In October we held a music, cheese and birthday cake celebration in a local church to thank everyone who has supported us over the years. It was moving to see how some of the young people who experienced the course years ago have grown into young adults.



THREE PEAKS CHALLENGE

Following the success of the national Three Peaks challenge last year, the intrepid team of supporters took on the Yorkshire Three Peaks 12-hour challenge and raised nearly £5,000. As well as raising money, this is a great opportunity for us to hear from those who want to give; for example, one donor wrote on our fundraising page "Thank you for your amazing work! You have helped my daughter more than you will ever know!"



TEAM

We have a team of six people employed part time by the organisation, including a Senior Management Team of two, a Grants & Trusts Manager, an Office Manager and two of our key course leaders. Our office in Dorking is a hub for all of our Surrey leaders and we also have regular course leader meetings and evening training sessions to ensure good communication, shared values and good quality control. This year we carried out a survey of our team engagement, and received top scores for 'Proud to be a Member of this Charity', 'Proud of the work I do', 'Understand the Goals and Objectives', and the 'Vision and Goals are important to me'. The team asked for more opportunities for training and to talk to each other, and we have implemented regular team meetings as well as more social events.



LOCAL NETWORKING

We meet with local charities and organisations to share and learn, including Mole Valley Partnership, Surrey Youth Focus and Surrey Community Action, and we attended the Community Foundation Surrey 20th birthday and their networking events.



CHURCHES

We remain very grateful to those churches and individuals from churches who support us. Be Me Project took part in the Guildford Diocese Youth Catalyst conference, where we led a session for 60 young people on identity and influences, and we also worked with this organisation for their mission week in a Church of England school.



IN SCHOOLS AND CHURCHES

Several of our schools have given “thank you” donations to our work or fundraised for us to contribute to the cost of a course; we are always encouraged by this kind of support. We aim to work with schools beyond the courses by taking part in their initiatives such as wellbeing events at three of our schools; one for parents and two for young people. We also support school community projects where we can, for example we took our beneficiaries to a school project at the hospital garden. Our CEO also managed to get up to Cumbria in term time this year, to see the schools there in action.

We now collect teacher feedback; 87% said they had seen evidence that courses had impacted positively on the emotional wellbeing of the students that attended.



“

Be me is a really good place to express yourself and find the good in each other.

Participant

”



PARENT FEEDBACK

Nearly 1 in 5 parents responded to our first parent survey to find out the impact they have seen in their child from our courses. 70+% said they had seen an improvement in confidence and positivity in their child since attending a Be Me course and well over half said that the course had helped their child a lot. As a result of feedback, we have instigated a parent page on our website.



ONGOING GOVERNANCE

Of note, we assessed and improved our quality assessment, revised our fundraising strategy, carried out a strategic review and looked at succession planning.

NEW INITIATIVES

We are exploring the idea of having service delivery partners with a new cost structure across a range of locations for our Who Am I? course and we trialed this in the summer term. We will develop this further in the year ahead, as a potentially exciting way of reaching a wider range geographically. As part of this initiative, we revised our course handbook, adding many more optional activities for leaders to draw on. We are also trialing wellbeing workshops where courses are not suitable, either in school, or in the community in school holidays.

“
A great community that can be easy to talk to. A break away from everything else. Really loved this!

Participant

“
I really love doing Be Me because it is one hour every week I get to relax and chat. It's really fun and relaxing. It has helped. If I could do it again I would.

Participant

FUTURE STRATEGIC AIMS AND ASPIRATIONS

We will continue with our much-needed courses to enable amazing changes in young people's lives and will expand into more schools within our core area of Surrey: at least two new schools in the next year. Specifically, we aspire:

- To build on our strong roots in the community, consolidate our existing partnerships and grow new partners, so that we are known throughout Surrey and Cumbria as a source of support for young people.
- To grow our teams with more volunteers and course leaders, investing in their wellbeing and training, and providing them with regular, sustainable work.
- To develop our longer-term beneficiary support, including, where we can, a weekly lunchtime additional session so that pupils can connect on a regular basis and continue to improve their wellbeing. We also aim to grow some of them into 'young leader' roles.
- Secure new multi-year funders to expand and provide long-term sustainability for our work.
- Explore the role of service delivery partners as a way of expanding our work cost-effectively.

“

I have loved seeing Be Me Project grow over the last ten years into the wonderful charity it is today.

Our early ideas and passions have flourished into huge opportunities and over the years this has had a lasting impact on lives. I never tire of seeing young people grow in confidence and self-esteem, learning to recognise their unique value and worth. In a world where they face increasing new challenges, watching them rediscover joy and hope is heart-lifting and means I never tire of leading this wonderful organisation

”

Lucy Mason, Be Me Project CEO



BE ME PROJECT

Legal and Administrative Information For the year ended 31 July 2025

Charity Name	Be Me Project.	
Charity Registration No.	1175239. The Charity was established in 2014 and was registered with the Charity Commission on 19 October 2017.	
Registered Office	Front Office The Mayflower Centre Dorking RH14 1AB	
Governing Document	Charitable Incorporated Organisation.	
Objectives	<ul style="list-style-type: none">• Build and enhance young people's and women's confidence and positive mental wellbeing.• Support vulnerable people to explore and develop tools to better manage their emotions.• Develop resilience to help them better cope with life's ups and downs	
Trustees	Alison Thomas Justin Thomas Pieris Hajittofi Stephen Barnes Elizabeth Marlow Dr Elisabeth Moffett Richard Harrington	Chair Treasurer (Appointed September 2024)
Key Management Personnel	Those in charge of planning, directing, controlling, running and operating the Charity, including those members of staff who are the senior management personnel to whom the Trustees have delegated significant authority or responsibility in the day-to-day running of the charity, are considered by the Trustees to be the CEO and Head of Operations & Development.	
Main Bankers	Lloyds Bank 120/124 High Street Dorking, Surrey RH4 1BB	
Independent Examiner	John Helm ACA Tandem Accounting Ltd 17 Heathville Road London N19 3AL	

BE ME PROJECT

Trustees Report For the year ended 31 July 2025

The Trustees submit their annual report and the financial statements of Be Me Project ("the Charity") for the year ended 31 July 2025. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report.

I. Structure, Governance & Management

I.1 Governance and leaders

Our Governance Plan sets out how we as a charity are governed, and considers the requirements and guidance laid down by the Charities Commission and Companies House where applicable.

The charity takes reasonable care to organise and control its affairs reasonably, responsibly, and effectively with adequate risk management systems.

The Governance Team (Trustees and management) will work with the staff, volunteers and supporters to ensure the best implementation of the charity's objectives and purposes for the benefit of all participants of Be Me Project and those with whom we are associated.

Trustees are selected as required, to ensure appropriate skills and experience on the board of trustees. They are appointed solely by existing Trustees (having considered the views of the CEO), subject to a minimum 75% agreement of the Trustees.

All Trustees are interviewed, referenced and DBS checked.

I.2 Risk Management

The Trustees acknowledge that they have a responsibility for the identification and proper management of risks faced by the Charity in achieving its primary aims. The Trustees have therefore assessed the major risks to which the Charity is exposed, in particular those relating to the specific operational areas of the Charity, its investments and its finances. The Trustees believe that, by monitoring reserve levels, by ensuring that controls exist over key financial systems, and by examining the operational risks faced by the Charity, they have established effective systems and procedures to mitigate those risks. We conduct risk assessments and have a business continuity plan. Our free reserves are set at £45,000 to ensure we have sufficient funds to run the operation for three months to closure, should this become necessary.

2. Financial Review

Funding for the Charity comes primarily from donations from charitable trusts and individuals. Every grant or donation is vital to our work and made a huge difference and we are grateful for them all.

Donors of £8,000+:

- Community Foundation for Surrey
- Cumbria Community Foundation
- St Faith's Trust
- Benefact Trust
- Francis C Scott Charitable Trust
- Frieda Scott Charitable Trust
- Joseph Rank

BE ME PROJECT

Trustees Report For the year ended 31 July 2025

2.1 Financial Activity and Financial Position

The Charity has had a very good year financially and has met its ambitious goals in terms of the numbers of those it has helped. It has also been successful in terms of grants received, financial management and the continued building of awareness of our work. We have been delighted to be in receipt of some generous grants this year in an increasingly difficult climate, especially those that are multi-year, enabling us to build our sustainability.

2.2 Reserves Policy

The Trustees have set free reserves at £45,000 equivalent to approximately 3 months budgeted routine expenditure. The majority of the remainder of our cash at bank and in hand is grants received for courses to be run in academic year 2025-26. The Trustees are of the opinion that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the Charity to cope and respond to unforeseen emergencies whilst specific action plans are implemented. At 31 July 2025 the Charity had net free reserves of £72,054 (2024: £56,001) as follows:

	2025 £	2024 £
Total reserves	199,057	155,219
Less: fixed assets	(931)	(1,311)
Less: restricted reserves	(126,072)	(97,907)
	72,054	56,001
Free reserves requirement:		
3 months' budgeted routine expenditure	45,000	45,000

2.3 Investment Policy

Funds not immediately required for working capital are placed in a bank deposit account.

3. Plans for Future Periods

We will continue with our much-needed courses to enable amazing changes in young people's lives and will expand into more schools within our core area of Surrey: at least two new schools in the next year. Specifically, we aspire:

- To build on our strong roots in the community, consolidate our existing partnerships and grow new partners, so that we are known throughout Surrey and Cumbria as a source of support for young people.
- To grow our teams with more volunteers and course leaders, investing in their wellbeing and training, and providing them with regular, sustainable work.
- To develop our longer-term beneficiary support, including, where we can, a weekly lunchtime additional session so that pupils can connect on a regular basis and continue to improve their wellbeing. We also aim to grow some of them into 'young leader' roles.
- Secure new multi-year funders to expand and provide long-term sustainability for our work.
- Explore the role of service delivery partners as a way of expanding our work cost-effectively.

BE ME PROJECT

Trustees Report For the year ended 31 July 2025

4. Responsibilities of Trustees for the Financial Statements

The Trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice. Charity law in England and Wales requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing those 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 estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the activities of the Charity will continue.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enables 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 governing document.

The Trustees 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. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website.

8. Approval

The report of the Trustees was approved by the Trustees on 18th November 2025 and signed on its behalf by:



Alison Thomas
Chair of Trustees

BE ME PROJECT

Report of the Independent Examiner to the Trustees of Be Me Project For the year ended 31 July 2025

I report on the accounts of Be Me Project for the year ended 31 July 2025, set out on pages 16 to 23.

This report is made solely to the Trustees in accordance with section 145 of the Charities Act 2011 ("the Act"). My independent examination has been undertaken so that I might state to the Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Charity and the Trustees for my independent examination, for this report, or the opinions I have formed.

Respective responsibilities of Trustees and examiner

The Trustees consider that an audit is not required for this year (under section 144(2) of the Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

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:

1. accounting records were not kept in respect of the charity as required by section 130 of the 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.



John Helm ACA

18th November 2025

BE ME PROJECT

Statement of Financial Activities For the year ended 31 July 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
Income from:	2						
Donations and legacies		46,101	186,344	232,445	45,075	129,979	175,054
Income Trading		-	-	-	76	-	76
Investments		2,341	-	2,341	1,158	-	1,158
Total Income		48,442	186,344	234,786	46,309	129,979	176,288
Expenditure on:	3						
Raising funds		4,456	6,929	11,385	5,857	8,801	14,658
Charitable activities		28,313	151,250	179,563	47,555	116,993	164,548
Total Expenditure		32,769	158,179	190,948	53,412	125,794	179,206
Net income/(expenditure) before tax		15,673	28,165	43,838	(7,103)	4,185	(2,918)
Tax payable	4	-	-	-	-	-	-
Net income/(expenditure) after tax		15,673	28,165	43,838	(7,103)	4,185	(2,918)
Transfers between funds		-	-	-	-	-	-
Other recognised gains and losses		-	-	-	-	-	-
Net movement in funds		15,673	28,165	43,838	(7,103)	4,185	(2,918)
Total funds brought forward		57,312	97,907	155,219	64,415	93,722	158,137
Total funds carried forward		72,985	126,072	199,057	57,312	97,907	155,219

BE ME PROJECT

Balance Sheet As at 31 July 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Fixed Assets					
Tangible Assets	6	931	-	931	1,311
		931	0	931	1,311
Current Assets					
Stock		8,110	-	8,110	8,562
Debtors	7	410	-	410	930
Cash at Bank and in Hand		66,845	126,072	192,917	146,865
		75,365	126,072	201,437	156,357
Creditors - Amounts Falling Due Within One Year	8	3,311	-	3,311	2,449
Net Current Assets		72,054	126,072	198,126	153,908
Net Assets		72,985	126,072	199,057	155,219
Represented By:					
Unrestricted Income Funds		72,985	-	72,985	57,312
Restricted Income Funds	9	-	126,072	126,072	97,907
Total Funds		72,985	126,072	199,057	155,219

These financial statements were approved by the Trustees on 18th November 2025 and signed on their behalf by:



Alison Thomas
Chair of Trustees

Company Registration Number: 7548705

BE ME PROJECT

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

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared under the Charities Act 2011, the Companies Act 2006 and in accordance with the Charities Statement of Recommended Practice (Charities SORP (FRS 102)) and Financial Reporting Standard 102 (FRS 102). The financial statements are drawn up on the historical cost basis of accounting.

The Charity meets the definition of a public benefit entity under FRS 102.

Going Concern

There are no material uncertainties about the charity's ability to continue as a going concern and accordingly the accounts have been drawn up on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the Charity has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations.

Charitable expenditure includes those costs in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. Charitable expenditure includes governance costs and an apportionment of support costs. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.

Stock

Stock is valued at the lower of cost and net realisable value.

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

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 opening of the deposit.

BE ME PROJECT

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

1. Accounting Policies (continued)

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

Fund accounting

The funds held by the charity are either:

- Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. Income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Donations & legacies				
Donations	43,200	1,505	44,705	44,582
Gift Aid tax reclaimed	2,901	-	2,901	1,423
Grants	-	184,839	184,839	129,049
	<u>46,101</u>	<u>186,344</u>	<u>232,445</u>	<u>175,054</u>
Other trading				
Sale of merchandise	-	-	-	76
Investments				
Bank Interest	2,341	-	2,341	1,158
	<u>48,442</u>	<u>186,344</u>	<u>234,786</u>	<u>176,288</u>

3. Expenditure

3a. Expenditure on Raising Funds

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Fundraising	<u>4,456</u>	<u>6,928</u>	<u>11,385</u>	<u>14,658</u>

BE ME PROJECT

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

3. Expenditure (continued)

3b. Expenditure on Charitable activities

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Direct course expenditure	-	117,142	117,142	101,668
Support costs	27,295	34,107	61,402	61,860
Governance costs	1,020	-	1,020	1,020
	<u>28,315</u>	<u>151,249</u>	<u>179,564</u>	<u>164,548</u>

3c. Staff Costs

Included within Expenditure on Raising Funds and Expenditure on Charitable Activities are the following staff costs:

	2025 £	2024 £
Gross salaries	71,232	58,804
Social security costs	-	-
Pension contributions	688	664
	<u>71,920</u>	<u>59,468</u>
Of which: gross salaries and benefits paid to Key Management Personnel:	<u>45,030</u>	<u>44,016</u>

The average number of employees during the year:

	Number	Number
Full time workers	-	-
Part time workers	6	5
	<u>6</u>	<u>5</u>

No employee received payments in excess of £60,000 during the year. Trustees are not paid a salary or expenses.

BE ME PROJECT

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

4. Net income/(expenditure)

Net income/(expenditure) is stated after charging:

	Unrestricted 2025 £	Restricted 2025 £	Total 2025 £	Total 2024 £
Depreciation	584	-	584	1,016
Independent examination fee	1,020	-	1,020	1,020
Other fees charged by independent examiner	1,320	-	1,320	732

5. Taxation

As a charity, Be Me Project is exempt from tax on income and gains falling within the provisions of the Corporation Taxes Act 2010 or the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen on the Charity.

6. Tangible Fixed Assets

	Computer Equipment £
Cost	
At 1 August 2024	4,063
Additions	204
Disposals	-
At 31 July 2025	4,267
Depreciation	
At 1 August 2024	2,752
Charge for Year	584
Disposals	-
At 31 July 2025	3,336
Net Book Value	
At 31 August 2025	931
At 31 August 2024	1,311

BE ME PROJECT

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

7. Debtors

	2025 £	2024 £
Gift Aid tax receivable	410	930

8. Creditors - Amounts Falling Due Within One Year

	2025 £	2024 £
Accruals	2,400	1,500
Other creditors	911	949
	3,311	2,449

9. Restricted Funds

	At 1 August 2024 £	Income £	Expenditure £	Transfers £	At 31 July 2025 £
9a Current year					
Course costs	77,688	132,034	(103,022)	(10,557)	96,143
Core costs	10,305	46,874	(38,891)	6,021	24,309
Management salaries	1	-	(2,146)	2,145	0
Hub administration	9,913	7,436	(14,120)	2,391	5,620
	97,907	186,344	(158,179)	0	126,072

Transfers between course costs and other restricted funds were made to correct historical errors.

	At 1 August 2023 £	Income £	Expenditure £	Transfers £	At 31 July 2024 £
9b Prior year					
Course costs	65,641	88,057	(76,010)	-	77,688
Core costs	3,578	25,114	(18,387)	-	10,305
Income development/fundraising	8,737	-	(8,737)	-	0
Management salaries	4,690	1,295	(5,984)	-	1
Hub administration	11,076	15,419	(16,582)	-	9,913
	93,722	129,885	(125,700)	0	97,907

BE ME PROJECT

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

9. Restricted Funds (continued)

Descriptions of the restricted funds are as follows:

Course costs – funds raised for Surrey, Cumbria and Kent to run courses.

Core costs - funds raised for central coordination and administration.

Income development/fundraising - funds raised to assist with the raising of income

Management salaries - funds raised for salaries for the CEO and Head of Operations & Development.

Hub administration - funds raised for the local administration of courses and building of schools' relationships

10. Related Party Transactions

The aggregate unrestricted donations made by Trustees to the Charity were £10,120 (2024: £11,098).