DOROTHYPARKES

Community Centre

THE DOROTHY PARKES CENTRE

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

REGISTERED CHARITY NUMBER: 1093189

THE DOROTHY PARKES CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Charitable Incorporated Organisation:	Conversion dated 14th February 2022	
Registered Charity Number:	1093189	
Chair:	Mr P Martin	Resigned 15/06/26
Co-Chairs:	Rev S Moore	Appointed 28/07/26
	Mr S Williets	Appointed 28/07/26
Trustees:	Mrs J Andrews	
	Mr R Harsh	
	Mr D R Ingram	Resigned 26/05/26
	Mrs L Johnson	
	Miss J K Jones	Resigned 25/11/25
	Mr P Martin	
	Ms J Mckirdy	
	Mrs Z Nembhard	
	Mr P Preston	Appointed 28/07/26
Registered Office:	The Dorothy Parkes Centre Church Road Smethwick West Midlands B67 6EH	
Bankers:	HSBC 168 Warstone Lane Birmingham B18 6NP	
Independent Examiner:	Mr T Price Curo Chartered Accountants	

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The Board present their annual report and financial statements of the charity for the year ended 31 March 2026. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and the provisions of 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).

CHAIRPERSON'S REPORT

2025–26 has been a defining year in the continued evolution of the Dorothy Parkes Centre. As we marked our 25th anniversary, we reflected not only on our history, but on how far we have progressed in becoming a modern, resilient, and impact-led organisation.

This year, we have moved decisively from delivering individual projects to implementing integrated programmes that address the root causes of inequality in our community. The launch of the Good Food Project represents this shift most clearly, bringing together our Community Fridge, Community Allotment, and Community Cooking provision into a coordinated model that improves access to nutritious food, builds skills, and strengthens community resilience.

Demand for our services continues to grow. We have responded by expanding our health and wellbeing offer, including targeted support for underrepresented groups such as the LGBTQ+ community and individuals in recovery. At the same time, we have strengthened our role as a trusted community hub, providing not just services, but connection, dignity, and opportunity.

We continue to take positive steps towards strengthening our financial sustainability. During the year, we have explored and developed new income streams, including Corporate Team Building Days, the Giving Lottery and improved digital systems for room hire. These initiatives are helping us to diversify our income and strengthen the foundations for a more sustainable and resilient financial position in the future.

However, we remain acutely aware of the challenges facing the sector. Rising costs, increased competition for funding, and growing community need mean that we must continue to adapt and innovate. Our independence remains one of our greatest strengths, but it also requires careful stewardship and long-term planning.

What stands out most this year is the strength of our community. From our 35 volunteers to our partners, funders, and supporters, everything we achieve is made possible through collective effort. Together, we are not just delivering services, we are building a stronger, more connected community.

Looking ahead, we will continue to focus on impact, sustainability, and inclusion, ensuring that the Dorothy Parkes Centre remains a vital and responsive resource for the people we serve. We commend this Report to you. It is a record of good things, of twenty-five years of service to Smethwick and beyond.

Rev Sara Moore & Stan Williets (Co-Chairs)

Trustees

The Trustees are responsible for the administration and management of the Centre and are Trustees for the purposes of Charity Law. The Trustees who served during the period are set out above in the Legal and Administrative Information and are collectively known as the Board of Trustees.

In June 2026, Paul Martin stepped down as Interim Chair. We thank Paul for his valued leadership, guidance, commitment and significant contribution to our development through a period of growth and change. We are sincerely grateful for the time, energy and personal commitment he has given to the Centre. We have since welcomed a new Co-Chair arrangement, with Sara Moore and Stan Williets jointly leading the Board and providing strategic oversight as we look to the future.

Two of our longest-serving Trustees, Joyce Jones and David Ingram, have stepped down following a combined 50 years of dedicated service to the charity. Both have served as Trustees since the charity's incorporation in 2000, making an invaluable contribution to its development and success over more than two decades.

We would like to express our sincere thanks and appreciation to Joyce and David for their commitment, dedication and significant contribution to the charity throughout their long periods of service. We wish them both a very happy and fulfilling retirement.

We have recently welcomed Paul Preston onto the board as a Trustee. Paul has been a friend of the Centre for several years and is well networked. Paul brings over 25 years' experience across health and social care, education, and community development with a focus on governance, compliance, safeguarding, quality assurance, and service improvement. We look forward to working with Paul and utilising his knowledge and experience.

No remuneration was paid to any Trustee.

Our Purpose and Public Benefit

The Dorothy Parkes Centre exists to bring people and organisations together in a spirit of friendship and equality, enabling our local community to thrive and enjoy a better quality of life. In delivering our charitable objectives, we provide public benefit through:

- Improving physical and mental health and wellbeing
- Reducing social isolation and loneliness
- Increasing access to food, skills, and support services
- Supporting community cohesion and inclusion
- Promoting environmental sustainability

We ensure our services remain responsive and accessible through ongoing consultation, including Community Voice meetings, open days, and regular engagement with service users and partners.

Impact Summary 2025–26

- 1,000 average weekly visits to the Centre
- 1,595 individuals supported through Community Fridge activity (adults and children)
- Over 5.8 tonnes of food redistributed in 12 months
- 35 active volunteers contributing to service delivery

- Multiple structured programmes delivered across food, health and wellbeing
- Increased income from fundraising events and new trading activities

These figures demonstrate both the scale of our reach and the growing demand for our services.

Our Impact in 2025–26

Food, Health and Sustainability

The launch of the Good Food Project in January 2026 marked a significant step forward in our approach to tackling food inequality. By integrating our Community Fridge, Community Allotment, and Community Cooking programmes, we have created a holistic model that addresses both immediate need and long-term behavioural change. Outcomes include:

- Increased access to nutritious food for individuals and families
- Improved cooking skills and confidence among participants
- Reduced food waste and environmental impact
- Strengthened community engagement through volunteering and shared activities

The Community Fridge alone redistributed over 5.8 tonnes of food, preventing significant environmental waste while supporting households experiencing financial pressure. The Little Chefs programme, funded by Tesco Stronger Starts, provided families with practical cooking skills, improved confidence, and opportunities for social interaction, with participants reporting increased ability to prepare healthy meals at home.

Health, Wellbeing and Inclusion

We expanded our wellbeing offer to respond to identified community needs, particularly among underrepresented groups. Key developments include:

- Launch of Rainbow Health & Wellness, providing inclusive yoga and art sessions for the LGBTQ+ community
- Delivery of Soup and Social sessions, offering free meals and reducing isolation during the winter period
- Development of partnership work with Parkinson's UK to establish a new support group

Outcomes include:

- Improved mental wellbeing and reduced isolation
- Increased access to inclusive and safe community spaces
- Strengthened peer support networks

Youth Engagement and Early Intervention

We delivered three BoxClever mentoring programmes, supporting young people at risk of entering the criminal justice system. Funders included West Midlands Police and the outcomes were:

- Increased engagement in positive activities
- Improved confidence and behaviour among participants
- Early intervention support for vulnerable young people

Community Voice, Creativity and Participation

We strengthened our commitment to community voice through creative and participatory initiatives.

- Life Thru the Lens enabled participants in recovery to share their experiences through film, culminating in a public screening
- Communi-Tea brought together residents to share stories, strengthening community identity and connection

Outcomes include:

- Increased confidence and self-expression among participants
- Greater visibility of lived experiences within the community
- Enhanced sense of belonging and inclusion

Partnerships and Collaboration

Partnership working continues to be central to our success. We strengthened relationships with organisations including Talbots Law, Food for Thought CIC, Black Country Touring, and Parkinson's UK. Through Talbots Law, we provided free legal advice clinics covering wills, estates, family law, and injury protection, improving access to essential services for local residents. These partnerships enable us to extend our reach, enhance quality, and respond effectively to community needs.

Environmental Responsibility

We have continued to strengthen our environmental practices.

- Implemented Simpler Recycling legislation, a year earlier than required
- Expanded food redistribution and waste reduction activity
- Continued to reduce carbon emissions through solar energy and sustainable practices

We are committed to further improving energy efficiency in 2026, with the installation of air source heat pumps and an additional 38 solar panels. This significant investment, as part of the Energy Resilience Fund via The Key Fund, will reduce our reliance on fossil fuels and the national grid, while improving the Centre's energy resilience and reducing our long-term energy costs. The savings generated will help strengthen the charity's financial sustainability and enable us to direct more of our resources towards supporting our local community.

Looking ahead, we plan to renovate the DPC's toilet facilities over the next three years, with the aim of improving accessibility, hygiene and environmental performance. We have already developed a feasibility study for the project through a pro bono partnership with Arup. The proposals include water-saving fittings and energy-efficient lighting, as well as improvements to ensure the facilities meet current accessibility standards and building regulations. This investment will further reduce the DPC's environmental impact, providing more sustainable, inclusive and welcoming facilities for all.

Volunteers and Staffing

Our work is supported by a dedicated team of staff and volunteers. 35 volunteers contributed significantly to service delivery, supporting projects such as the Community Fridge, events, and wellbeing activities. National Volunteer Week provided an opportunity to recognise their contribution, reinforcing their central role in our success. In April 2025 we officially became a Real Living Wage Employer, strengthening our commitment to fairness and social responsibility.

Governance and Management

The Dorothy Parkes Centre is governed by a Board of Trustees who meet every two months, with Trustees sitting on either the Finance or Governance Sub-Committee, which also meet every two months. Trustees review performance, finances, risks and strategic priorities, and provide challenge and support to the CEO. Trustees are trained annually, covering safeguarding and other core requirements. The charity is Trusted Standard Level One accredited.

Financial Sustainability and Income Generation

We have made progress in diversifying income streams and improving financial resilience.

Fundraising and Events

- Summer Fayre, Christmas Fayre, and Afternoon Tea income all increased in 2025-26.
- Additional fundraising activities (raffles, donations) increased to £34,128 from £26,163 (2024/25)

New Income Streams

- Launch of Corporate Team Building packages (Grow, Cook and Connect)
- Introduction of Giving Lottery
- Increased use of Easyfundraising
- Optional donations for use of the Community Fridge

Digital Transformation

- Implementation of SpacetoCo booking system (April 2026) to improve efficiency, increase bookings, and enhance customer experience

These developments represent a strategic shift towards a more balanced income model combining grants, trading, and fundraising.

25th Anniversary Year

In 2025–26, we celebrated the 25th anniversary of the Dorothy Parkes Centre. This milestone provided an opportunity to reflect on our history, celebrate our achievements, and reaffirm our commitment to the future. This coincided with the launch of Communi-Tea and a screening of Life Thru the Lens with both events attracting a combined audience of 150.

Future Plans (2026–27)

Our priorities for the coming year include:

- Consolidating key projects around food, health/wellbeing and youth
- Launching new health support initiatives, including Parkinson's UK partnership
- Improving energy efficiency and sustainability
- Increasing unrestricted income through fundraising and trading
- Strengthening partnerships and community engagement

We remain committed to delivering high-quality, community-led services that respond to local need.

Acknowledgements

We extend our sincere thanks to our staff, volunteers, trustees, partners, and funders.
Your continued support enables us to deliver meaningful impact and build a stronger, more connected community.

FINANCIAL REPORT

Charitable Trust Funding

None of the work carried out at the Dorothy Parkes Centre would be possible without the generous support of the following grant-making Charitable Trusts and businesses who all supported our Centre between April 2025 and March 2026:

Baron Davenport's Charity	Bob Willis Fund	Cole Charitable Trust
Garfield Weston Foundation	Geoff Hill Charitable Trust	George Henry Collins
G.J.W Turner Trust	Goodenough Charitable Trust	Grantham Yorke Trust
Grimmitt Trust	Harborne Parish Lands Charity	Hubbub
JJM	Key Fund	Legal and General
Lord Austin Trust	Metal Closures Fund	Richard Kilcuppe Charity
Roger & Douglas Turner Trust	Saintbury Trust	Sandwell MBC
SCVO	TESCO Stronger Starts	The Talent Fund
Trade Centre UK	W.E.Dunn Trust	West Midlands Police

The financial position at the end of 2025/26 was a deficit of £5,767.

During the financial year, the Dorothy Parkes Centre secured total income of £335,494, comprising £189,841 in unrestricted funds and £145,653 in restricted funding. Income generated from charitable activities increased by £6,939 compared with the previous year and accounted for 42% of total income. The organisation continues to focus on increasing income from charitable activities to strengthen financial sustainability and reduce reliance on grant funding.

Income from private and community room hire totalled £99,417, representing a decrease of £1,799 compared with the previous year. This reduction was partly attributable to a decision to reduce weekend private hire opening hours from 10.00pm to 6.00pm in order to support staff wellbeing and minimise the impact of Centre activities on our neighbours.

Kitchen sales generated income of £4,891, an increase of £892 on the previous year. This growth reflects increased footfall and the introduction of a more user-friendly card payment system.

Fundraising activities generated income of £10,230, representing a £1,500 increase on last year. The Centre remains committed to expanding its fundraising activities to further strengthen financial sustainability and enhance its capacity to serve the community.

Government grants

Government grants comprise grants received from local authorities to support the charitable activities of the charity.

During the year, the charity recognised government grants of £14,016 (2025: £0) in income.

There are no unfulfilled conditions or other contingencies attaching to the grants recognised in income.

Reserves Policy

The Charity has no guaranteed source of long-term income and hence aims to maintain reserves at the level required to fund a minimum of three months operations without additional charitable income. The

merit of this policy has been seen in the past and we are attempting to rebuild our reserves to the desired level over the next three years. The balance held in unrestricted funds on 31st March 2026 was £30,879. A further £72,336 was held in restricted funds.

We recognise that our unrestricted reserves remain below the level set out in our Reserves Policy following two particularly challenging financial years. Whilst this presents an ongoing challenge, the unrestricted reserves figure does not represent the full extent of our financial resilience. A proportion of our core operating costs are appropriately funded through restricted grants where these costs are directly attributable to delivering funded projects. This includes contributions towards staff salaries, room hire and building overheads, volunteer recruitment, training and expenses, and staff development. As a result, some essential organisational costs are already secured through existing grant commitments, reducing pressure on unrestricted income whilst ensuring projects are delivered effectively. We are not complacent about this position, but we are encouraged that our finances will begin to stabilise and that some of the actions we are already taking will start to have a positive impact.

We know that rebuilding unrestricted reserves will take time and we have set ourselves a realistic target of doing so over the next three to five years. We believe the combination of careful financial management, investment in efficiency, diversified income generation and continued development of sustainable services will place the charity on a stronger footing for the future. Whilst the wider economic climate remains challenging, we are confident that we have a clear and achievable plan to strengthen our financial resilience, enabling us to continue supporting our community for another 25 years and beyond.

ORGANISATION

The Charity is governed by a Board of Trustees, which delegates certain decisions to Trustees, Sub-committees, or Employees. The Charity employs a Chief Executive Officer who has delegated authority to take day-to-day decisions on the running and management of the Charity and to act as manager of other employees of the Centre. The Chief Executive Officer reports to the Board at each Board meeting.

Risk Management

The Trustees have reviewed the major risks to which the charity is exposed and have established systems intended to mitigate those risks. These include:

- The operation of a scheme of delegation of decision-making between the Board, any subgroups of the Board set up for specific purposes, and the Chief Executive Officer.
- The monitoring and review of operational decisions at Board meetings, which take place six times a year, now supported by a regular report.
- The monitoring and review of monthly management accounts by the Board.
- The maintenance of policies and procedures governing the key areas of activity and financial decision-making are reviewed and updated on an annual basis.
- The requirement for two named signatories to approve bank payments on behalf of the Centre.
- The existence of contracts and service level agreements to govern working arrangements with our most significant partner organisations.

PLANS FOR THE FUTURE

The DPC strives to have a positive impact on people's lives, and this is central to the priorities for the next five years. To meet the growing needs of the community in these challenging times, over the next five years the DPC aspires to:

- maintain an income of £300,000 per year with modest increase year by year through restricted and unrestricted grants and trading activities
- develop relationships with charitable sources that would allow a degree of long-term security in planning

To meet the growing needs of the community in these challenging times, the DPC will work to:

- maximise the use of resources – cash, buildings, facilities, staff and volunteers, experience, and knowledge to the benefit of the community.
- maximise the impact through beneficial relationships with others in the sector and with those that have appropriate resources.

Across a range of activities, the DPC strives to achieve the following:

1) to be one of the best places to work in Sandwell
2) to consolidate our work and ensure sustainability
3) to make key contributions to the community and environment
4) to drive through transformational improvements in our services
5) to be a flagship community centre in Sandwell

There are plans to further improve facilities within the Centre and to strengthen and maintain our staffing capacity. Our community will need support with the cost-of-living crisis and support around physical and mental health. We will continue to consult with our community and local providers to ensure that we are offering as much support as possible.

STATEMENT OF BOARD RESPONSIBILITIES

The Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the financial activities of the charity and of its financial position at the end of that year. In preparing those financial statements the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are responsible and prudent;
- State whether the policies adopted are in accordance with the Charities Act 2011 and with applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The Trustees are 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 the Charities Act 2011. They are also responsible for the safeguarding of the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Board of Trustees on 29/9/2026, following approval of the annual accounts by the Board of Trustees on 29/9/2026, and signed on its behalf by;

Signed: _____

Date: 29/9/2026

Mr Stan Williets (Co-Chair)

Signed: S. Moore

Date: 29/9/2026

Rev Sara Moore (Co-Chair)

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF THE DOROTHY PARKES CENTRE
FOR THE YEAR ENDED 31 MARCH 2026

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2026 which are set out on pages 13 to 19.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Signed: T. Price

Name: Tom Price

Other relevant professional qualification or body: ACA

Address: Curo Chartered Accountants, Curo House, Greenbox, Weston Hall Road, Stoke Prior, Bromsgrove, Worcestershire, B60 4AL

Date: 05/10/2026

THE DOROTHY PARKES CENTRE

INCOME & EXPENDITURE ACCOUNT AND STATEMENT OF FINANCIAL ACTIVITIES, TO 31.03.2026

Incoming Resources		2025/26			2024/25
	Notes	Unrestricted	Restricted	Total	Total
Voluntary Income		49,122	145,653	194,775	165,177
Charitable Activities	8	139,791	-	139,791	132,852
Bank Interest	4	928	-	928	1,235
Total Incoming Resources		189,841	145,653	335,494	299,264
Expenditure					
	Notes				
Cost of generating funds		15,383	-	15,383	3,033
Charitable Activities		220,792	103,880	324,672	374,061
Governance Costs		1,206	-	1,206	750
Total Expenditure		237,381	103,880	341,261	377,844
Surplus/(Deficit) for year		(47,540)	41,773	(5,767)	(78,580)
Gross transfer between funds		-	-	-	-
Reconciliation of Funds					
Total funds brought forward		78,419	30,563	108,982	187,562
Add surplus/(deficit)		(47,540)	41,773	(5,767)	(78,580)
Transfer between funds		-	-	-	-
Total funds carried forward	11	30,879	72,336	103,215	108,982

Details of incoming resources and resources used are given in the Notes to the Financial Statements.

THE DOROTHY PARKES CENTRE
BALANCE SHEET
As at 31.03.2026

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2026	Prior Year 2025
FIXED ASSETS					
Tangible Assets	5	9,025	-	9,025	4,850
CURRENT ASSETS					
Debtors	6	36,804	-	36,804	22,426
Cash at bank & in hand	10	21,403	73,416	94,819	96,323
Total current assets		58,207	73,416	131,623	118,749
LIABILITIES					
Creditors - amounts falling Due within one year	7	37,433	-	37,433	14,617
Total net current assets		20,774	73,416	94,190	104,132
TOTAL ASSETS LESS CURRENT LIABILITIES					
NET ASSETS		29,799		103,215	108,982
Reserves					
Unrestricted				30,879	78,419
Restricted	11			72,336	30,563
TOTAL CHARITY FUNDS				103,215	108,982

The Trustees consider that the charity is entitled to exemption from the requirement to have an audit under section 144 of the Charities Act 2011 and that members have not required the charity to obtain an audit.

The Trustees acknowledge their responsibilities for complying with the requirements of Section 130 of the Charities Act 2011 with respect to accounting records and the preparation of the accounts.

Approved by the Trustees of the Dorothy Parkes Centre on 29/9/2026, and signed on behalf of the board:-

Signed: _____ Signed: S.Moore

Date: 29/9/2026 Date: 29/9/2026

Mr Stan Williets (Co-Chair) Rev Sara Moore (Co-Chair)

Notes to the financial statements for the year ending 31st March 2026.

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the Charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) section 1A reduced disclosure '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The presentation currency of the financial statements is the Pound Sterling (£). The financial statements are rounded to the nearest £1.

The Charity has taken advantage of the provisions in the statement of recommended practice for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

Income and Expenditure Account

The Statement of Financial Activities (SoFA) on page 13 of these accounts is also the Income and Expenditure account. The Company has no unrealised gains or losses and consequently the net income and expenditure for the year is the same as the net movements of funds as shown in the SoFA.

Incoming resources

All incoming resources are included in the SoFA on an accruals basis when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Where restrictions are placed on incoming resources by the donor these are placed in restricted funds.

Since the charitable purposes of the Centre are based on running a community centre at the Dorothy Parkes Centre to promote activities promoting healthy living in mind, body and spirit, it has been decided that income generated from the use of the Centre for such activities should be classified as incoming resources from charitable activities and that this represents the most appropriate accounting policy.

Voluntary income consists of grants received or receivable. Grant applications are made to a wide range of funding bodies by the Chief Executive Officer.

Resources expended

All expenditure is accounted for on an accruals 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 are allocated to activities on a basis consistent with the use of the resources.

As the charitable objects of the Dorothy Parkes Centre include managing and administering the Centre, we consider that the majority of our costs, other than those which fall specifically under other expenditure

categories under SORP (FRS 102), should be categorised as costs of charitable activities. These include the costs of maintaining the Centre and the salary costs of Centre staff as well as the costs of pursuing particular projects at the Centre. It is considered that this represents the most appropriate accounting policy for the disclosure of these transactions.

Governance costs include legal costs, the costs of preparing our annual accounts, the cost of independent examination and the costs of board and committee meetings. Although it is no longer a requirement under SORP (FRS 102) to show governance costs separately they have been shown in the SoFA as a matter of transparency and for the benefit of funders.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at historical cost less depreciation. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets less their estimated residual value, over their expected useful lives, at the following rates,

Computer equipment	33% p/a of cost
Office equipment	25% - 100% p/a of cost
Leasehold improvements	14.3% p/a of cost

Equipment purchased for a specific project is depreciated over the planned or expected life of the project. Depreciation is charged from the year in which the asset is acquired. See Note 5.

Debtors

Grants receivable are recognised when the Centre has met the conditions required to receive the grant but have not yet received the associated cash at the end of the financial year.

Creditors

Customer security bonds represent amounts paid by those hiring rooms at the Centre. These amounts are repayable if the customer adheres to the agreed conditions of their room hire.
Deferred income represents amounts of cash received by the Centre in relation to grants awarded to the Centre for activities in future years.

Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in accordance with the charitable objects of the charity.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for specific purposes. The costs of raising and administering such funds are charged against the specific restricted fund. The aim and use of each material restricted fund is set out in Note 11, detailed analysis of movement of funds.

Funds are transferred from restricted to unrestricted funds to reflect the cost of tangible fixed assets purchased in full or in part from unrestricted funds. The net book value of the tangible fixed assets is held within the unrestricted funds. No such transfers have been made in the current year.

The Charity has no endowment funds.

2. INCOME

Income is attributable solely to continuing operations and derives from one activity, that of charitable activity within the Dorothy Parkes Centre.

3. OPERATING SURPLUS

This is stated after charging depreciation on owned assets of £5,558 in 2025/26 (2,651 in 2024/25).

4. INVESTMENT INCOME

£928 investment income was earned in 2025/26, which is down from £1,235 in the preceding year.

5. TANGIBLE FIXED ASSETS (Equipment)

Cost	
At 1st April 2025	51,256
Additions	9,733
Disposals	-
At 31st March 2026	60,989
Accumulated depreciation	
At 1st April 2025	46,406
Charge for the year	5,558
Disposals	-
At 31st March 2026	51,964
Net book value at 31st March 2025	4,850
Net book value at 31st March 2026	**9,025**

6. DEBTORS

Amounts falling due within one year

	31st March 26	31st March 25
Trade debtors	19,051	16,694
Other debtors	695	-
Grants receivable	-	-
Taxation	-	-
Prepayments and accrued income	17,058	5,732
	36,804	22,426

7. CREDITORS

Amounts falling due within one year

	31st March 26	31st March 25
Customer security bonds	-	-
Taxation and social security	13,353	10,740
Trade creditors	11,155	377
Deferred income	12,925	3,500
Receipts in advance		-
	37,433	14,617

8. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2025/26	2024/25
Kitchen sales	4,891	3,999
Room hire	99,417	101,216
Fundraising	10,230	8,730
Donations/User Contributions	23,898	17,433
Photocopying & Other Income	1,356	1,474
Sundry recharges	-	-
	139,792	132,852

9. RESOURCES EXPENDED

Resources expended include the following:-

Independent examiner's fee	790
Staff costs, including both salaried and agency staff:-	
Gross wages and salaries	180,847
Employers' National Insurance contributions	9,545
Employers' pension contributions	3,583

The average number of employees during 2025/26 was 3 full-time and 7 part-time employees. Staffing levels were consistent throughout the year.

10. CASH HELD ON BEHALF OF THIRD PARTIES

None.

11. RESTRICTED FUNDS

Detailed analysis of movement of funds for the year ended 31st March 2026

Fund	Opening balance	Income	Expenditure	Transfer between funds	Closing balance
outh Work	1,518	-	-	-	1,518
ieorge Henry Collins - Art	-	1,000	1,000	-	-
irimmitt Trust - Art	-	2,000	2,000	-	-
VM Police Community Fund - BoxClever	5,046	3,804	8,850	-	-
Maintenance Fund	83	-	83	-	-
lubbub - Community Fridge	5,185	-	4,984	-	201
rade Centre UK - Community Fridge	-	749	749	-	-
&G Health Equity Fund - Good Food Project	-	55,949	14,235	-	41,714
MBC LGBTQ+ Grants - Rainbow Health	(112)	4,996	3,787	-	1,097
MBC Recovery Grants - Life Thru the Lens	-	9,020	8,320	-	700
ey Fund - Energy Audit	-	2,340	2,340	-	-
andwell Community Hubs - Allotment	10,868	-	10,868	-	-
Metal Closures Fund - Capital & Allotment	-	31,322	19,667	-	11,655
aron Davenports Charity - Older People	-	2,000	2,000	-	-
arborne Parish Lands Charity - Older People	-	4,620	3,465	-	1,155
ob Willis Fund - Loss Matters	4,975	5,000	9,975	-	-
lubbub - Soup & Social	-	3,000	2,799	-	201
reative Black Country - Communi-Tea	3,000	6,928	7,758	-	2,170
MBC Emergency Food - Community Fridge	-	6,875	-	-	6,875
he Talent Fund (JJM) - Together We Grow	-	5,050	-	-	5,050
esco Stronger Starts - Little Chefs	-	1,000	1,000	-	-
	30,563	145,653	103,880	-	72,336