Charity registration number 1136189 (England and Wales)

Company registration number 06982944

PROTECTION AGAINST STALKING

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

xeinadin

PROTECTION AGAINST STALKING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms R M Malley Ms L Clancy Mrs S J Haile Prof C Maple Mrs P Bernal
Charity number (England and Wales)	1136189
Company number	06982944
Registered office	12 Conqueror Court Sittingbourne Kent United Kingdom ME10 5BH
Independent examiner	Xeinadin South East Limited 12 Conqueror Court Sittingbourne Kent ME10 5BH

PROTECTION AGAINST STALKING

CONTENTS

	Page
Trustees' report	1 - 8
Independent examiner's report	9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 17

PROTECTION AGAINST STALKING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the Company for the year 1 January 2025 to 31 December 2025. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019). Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Protection Against Stalking (PAS) was registered as a charity in 2010 by two Mothers whose daughters Clare Bernal and Rana Faruqui had been stalked and murdered by their former boyfriends after they ended brief relationships. Tricia Bernal & Carol Faruqui wanted to raise awareness of stalking and prevent other parents from experiencing what they had.

Vision – Protection Against Stalking believes every victim of stalking should have the support and protection they need, including access to a locally based specialist stalking advocacy service.
Mission - Protection Against Stalking mission is to ensure the needs of victims are met by providing guidance on accessing support, raising awareness of the issues, and campaigning to ensure local support is available for all victims.
Values - Protection Against Stalking is a caring, compassionate charity; experience tells us early identification of stalking and effective safety planning saves lives.

Since 2010 PAS has successfully worked in collaboration with a number of partners and related charities to:

- Establish a national stalking helpline (managed by the Suzy Lamplugh Trust)
- Successfully campaigned for new stalking legislation
- Develop nationally recognised stalking training programme
- Create a network of skilled advisors to assist stalking victims

Objectives and activities

a. Policies and objectives

The trustees continue to believe there is a need to raise awareness of stalking and to provide a locally based independent specialist advocacy services that;

- Supports victims and their families at risk of stalking and harassment
- Works with professionals and organisations to improve knowledge and understanding of stalking to identify and differentiate between stalking and harassment
- Ensure early recognition of and effective interventions for victims of stalking
- Provide access to credible and reliable information on stalking and safety planning

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Activities

b. Activities undertaken to achieve objectives

PAS continues to raise awareness of stalking and provide support services to victims of stalking and their families.

Raising Awareness

PAS continues to raise awareness of stalking through its website and social media, by attending and speaking at conferences, through partnerships with local partners, attending local multi-agency meetings and developing and delivering a comprehensive training programme.

In September, 20 years after the brutal murder of Clare Bernal and 15 years after PAS was formed, we held a conference to reflect on what had been achieved and identify what still needs to be done. Over 120 delegates listened to academics, the local police and crime commissioner and two victims of stalking. Both victims reflected on their experience and the importance of advocacy from PAS in assisting them to manage the impact of stalking. The conference reflected on the benefits of the national stalking helpline, stalking specific legislation, the national stalking consortium, stalking protection orders, local independent specialist advocacy support and the cyberstalking clinic. It also reflected on the impact of the super-complaint raised by the National Stalking Consortium, highlighting the number of stalking victims let down by the criminal justice system (CJS), the importance understanding and recognising stalking, undertaking thorough investigations, identifying stalking behaviours and implementing appropriate safety measures. The conference identified the need to address how relationship issues, particularly among young people, had the potential to turn into stalking behaviour and needed to be recognised and addressed. Concern was voiced about limited funding for local advocacy support services and the challenge of technology enabled stalking.

PAS continues to be a member of the National Stalking Consortium (NSC), working with colleagues throughout the United Kingdom to raise awareness of stalking, identify trends and influence law and practice changes. Most recently to achieve a statutory definition of stalking and the publication of the CJS super-complaint report in 2024, PAS continues to work closely with Kent Police to improve police response to stalking and safeguarding victims. In particular early application for protective orders and recognition of patterns of stalking behaviour.

In 2025 National Stalking Awareness Week (NSAW) focussed on the National Health Service and 'Spotting Stalking'; supporting health professionals to recognise stalking behaviour and impact, know how to stay safe and where to signpost victims. PAS delivered training to 30 health professionals during NSAW and responded to two invitations to speak on TV and radio.

During 2025 PAS attended over 200 meetings, raising awareness, providing specialist stalking advice and reporting on current referrals and trends. The resource needed to fulfil this commitment, drive change and be the 'voice of the victim' is considerable. Plans to rationalise the number of meetings, particularly at a local level are ongoing. PAS will continue to work with police to improve the investigation of stalking offences and proactive response to breaches of protective orders, including earlier applications for Stalking Protection Orders.

PAS also attends West Kent community safety partnership meetings, domestic abuse forums, Vulnerability Boards, K-SIP and MARAC meetings. At the monthly K-SIP (Kent Stalking Intervention Panel) meetings with police and partners, PAS provides specialist stalking advice and where PAS clients cases are being reviewed, are the victims' voice. During 2025 PAS contributed to and reviewed a total of 231 high-risk stalking cases at the K-SIP meeting. A change to MARAC arrangements in Kent during 2025 is resource intensive and risks the ability of all agencies being able to identify and share information effectively and collaboratively.

Over 12,000 people visited the PAS website during 2025.

PAS receives many invitations to speak about stalking on TV and Radio. Wherever possible we provide a speaker but are reluctant to offer clients to relive their experience without considerable thought being given to the impact on their wellbeing and mental health. We accepted invitations to speak about and raise awareness of stalking and showcase our work on national and local TV and radio during 2025, contributing to programmes on BBC News, BBC South-East, Radio 4, Radio 5 and Radio Kent. In total PAS appeared/contributed to 26 radio and TV programmes.

Training

PAS further developed its comprehensive training programme during 2025 and delivered training to 915 community safety and criminal justice professionals, including Borough & District Councils, Salvation Army, Managers and Supervisors at TWBC, University Students & Staff, Kent Police, Greenwich CSP, Swale DC, IDVA Services, Probation Service, Schools, Mediation & Counselling Services. During 2025 PAS developed a support service and training programme for media companies, recognising the additional typologies for public figures and celebrities and providing guidance on policy development, systems and processes.

Specialist Stalking Support Services

Protection Against Stalking (PAS) knows 'Early Identification of Stalking and Effective Intervention Saves Lives'.

Our local independent advocacy support service is focussed on providing 1:1 to stalking victims living or working in West Kent, Maidstone and North Kent. PAS also provides 1:1 support to all high-risk stalking victims across Kent and will provide safety advice and signpost victims to more local stalking advocacy services to others who contact us. Advocates and caseworkers priority is the safety of their client, they listen carefully, often over several meetings to understand experience of the client. Risk levels are assessed and safety plans developed bespoke to each client. Safety plans are dynamic, are frequently reviewed There is no limit on the amount of time or visits clients receive. Clients are supported for as long as they require support.

Advocacy
Available funding (resources) limits the support PAS is able to provide. We believe successful advocacy support is best delivered locally, alongside partners who complement our work. Identifying and establishing working arrangements and partnerships with local organisations and agencies is pivotal, requiring PAS to attend MARAC, K-SIP, CSP, Vulnerability Boards and DA meetings to report on referrals, trends and needs.

During 2025, with one additional caseworker, PAS supported 1416 victims of stalking. 1:1 support was provided to 350 clients in 2025. This is a small reduction on 2024, however, the complexity, need for multi-agency work and levels of risk were higher. PAS caseworkers support on average, 79 clients each year.

- 70% cases supported by PAS in 2025 related to domestic abuse - when partners split and abuse continues, becoming stalking
- 13% of stalking victims are work colleagues, 14% are neighbours/contacts and 3% are strangers
- 91 PAS clients were assisted to gain protective orders in 2025
- Over 1.4 million people were stalked in England & Wales during 2025

PAS currently has sufficient funding to support high risk cases across Kent and all risk support to clients living in West Kent, Maidstone, Dartford & Gravesend. With the exception of high-risk cases PAS provides online advice to clients outside these areas. In 2025 we provided advice to support only in these areas. We are keen to identify funding to both maintain the current service but also grow advocacy provision further across Kent. PAS continues to support all high-risk cases across Kent and will look to develop further full advocacy services during 2026.

Cyber-stalking Clinic:
PAS continues to partner with The Cyber Helpline to deliver a West-Kent Cyberstalking clinic supported by Look Ahead. Over 65 clients were booked into the cyberstalking clinic during 2025 and received 1:1 support; benefitting from understanding privacy settings through to locating remote and sophisticated listening devices. All clients are enabled to secure devices and receive continuing support from The Cyber Helpline and PAS following attendance at the clinic. On average clients receive 4 hours post clinic support.

Peer Support Group
During 2025, PAS introduced a Peer Support Group to bring stalking victims together during their recovery to share lived experience. The peer support group provides a safe and nurturing space, offering empathy, validation and hope. The groups empower survivors, foster a strong sense of community and supports healing through mutual understanding and shared journeys.

Pro-Bono Legal Support:
PAS is able to offer clients a 45-minute appointment free of charge with a qualified legal advisor. Clinics are held monthly.

c. Main activities undertaken to further the Company's purposes for the public benefit.
PAS continues to identify opportunities to raise public awareness of stalking through the maintenance of an informational website, improved use of social media, the development of case studies highlighting stalking behaviours and providing advice and support at no cost to individuals experiencing stalking or harassing behaviours.

The training programmes and presentations will continue to develop according to need.

Awards

Two PAS colleagues were recognised at the Alice Ruggles Awards in October 2025. Co-CEO Sue Dunn was presented with the Lifetime Achievement Award and Ali Boswell was presented with the Advocate of the Year Award. Both are very worthy recipients.

Achievements and performance
Significant activities and achievements against objectives

a. Main achievements of the Company

Outcomes;

When clients come into service, an initial assessment is made for all aspects that apply to that client. Clients are further assessed when their case is closed and during service to assess impact of the service. 201 clients were assessed during 2025.

- Victims of stalking will feel safer and more empowered as a result of accessing advocacy service resulting in a positive impact on mental and physical health; **92% indicate increased health & well-being.**
- Victims to be able to better cope with aspects of everyday life through robust Safety Plans including actions to support and safeguard victims of stalking; **94% felt safer**
- Criminal justice, community safety and HR professionals will understand how to identify stalking offences and the types of stalker typologies; ensuring that victims are better supported; **Excellent feedback from attendees of PAS training.**
- Professionals will be able to identify and manage crime better; **Police response, post super-complaint is improving.**

Feedback from clients & professionals;

Testimonials

PAS does not solicit testimonials from clients, but receive a number of kind messages recognising the work of advocates and the charity in general;

- Clients says, "The help has been life changing for me and my 2 young children. She has helped us start a new life, after physical and mental torment by my ex-partner. She was in our corner when the police let us down multiple times to protect us for our safety and well-being and listened when no one else did. Without the help of .... with her determination for justice and for freedom to escape my ex partner I dread to think what position we would be in now! She has also referred me to a councillor who has been a godsend for my sanity after being diagnosed with PTSD, panic attacks and sleep paralysis. She has taught me techniques on how to manage my thoughts and to overcome many situations I struggle within day-to-day. My children are now safe, and life is easier with the help and support I have received.
- Probation Officer says, " I am always grateful to you all at PAS since I had my training 2 years ago, you guys are my go to for my stalking cases. Thank you for all you do."
- Client says, "You may not remember working on my case back in 2021. But I wanted to let you know that yesterday, following a year and a half interim SPO, a 7-year SPO was issued against my ex. Without you I wouldn't have known about these or been able to start the process. So thank you, so much."
- Client says, "Thank you for your ongoing help and support as it seems you are the only one providing this for me and I appreciate it beyond words can describe."
- Client message, "Good news! I heard from the police today after your contact with them. Pc ..... said they see what ... is doing but it's a grey area as he hasn't specifically breached the SPO but they can see what he's doing....someone will deal with it and be in touch with me. The power of advocacy in action- thanks so much!
- Letter to Trustees, "In the early part of this year I was stalked quite relentlessly and after plucking up the courage I informed police. I was very afraid to but I am so glad I did. Police have been amazing, they referred me to PAS to be my advocate. I have confidently been advising all women to not be afraid to contact the police. The support is there. My case worker has communicated my issues well for me, and has held my hand throughout this whole process. I have not felt alone. There are some things that I haven't wanted to tell my family, but that I have confidently disclosed to my case worker. I know that I can contact her at any time. Protection against stalking given me the strength to carry on working with the police and I can now see some light the end of the tunnel. Thank you for this it makes me feel a lot better about the case, as it is a real concern given their background and long term relationship.
- Email from Probation Officer, "Thank you, it makes me feel a lot better about the case, as it is a real concern given their background and long term relationship. I really appreciate your Charity and think PAS is amazing, I attended the PAS conference in September and to see what's been achieved in the past 20 years is incredible. My first referral to you ..... is now a volunteer, it was so humbling to see her at the conference and the gratitude she expressed to your support and team.
- Email from client, "I want you to know just how much you've helped me. You kept things real for me and showed true care, above and beyond. I am so grateful to have had you there on this journey with me. Thank you so much."
- Email from client, "Finally, I want to express my heartfelt thanks to YOU ALL for following up on the MARAC supporting letter and for continuing to support me through such a complex and emotionally challenging situation. Your efforts have lifted a significant weight off my shoulders, and I'm truly grateful for your proactive and compassionate involvement."
- Message from client, "Thank you for everything and keeping me updated. I feel like I've finally got someone in my corner who will make things happen.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The policy of the Trustees is to aim to maintain general unrestricted funds at a level approximating to 3 months expenditure or £30,000 whichever is the greater.

At 31 December 2025, unrestricted reserves were below the level targeted under this policy. The Trustees recognise this position and are actively reviewing the charity's service delivery model and funding strategy, with the aim of improving the charity's financial sustainability and rebuilding unrestricted reserves.

c. Funding

The challenge of funding the growing demands of a successful specialist stalking advocacy support is on-going, service provision is limited by available funding and resources to deliver.
In 2025 we welcomed grants from The National Lottery, Tudor Trust, Global Make Some Noise, Lloyds Bank Foundation to support advocacy support provided by Independent Stalking Advocate Caseworker's (ISAC's) and volunteers.

PAS continued to work in partnership with the Cyber Helpline to deliver the West-Kent Cyberstalking Clinic which continues to be supported by Look Ahead.

We are grateful to the many anonymous supporters of PAS who donate through Just Giving and Text Giving.

PAS office accommodation at The Castle in Tonbridge changed during 2025, we are now sharing with CAB. The funding of this accommodation in the short term is underwritten but long-term funding needs to be identified for PAS to have a home of its own or shared accommodation on a more sustainable basis.

To sustain and build on the support PAS is able to deliver we will continue to further develop a robust funding strategy, looking to work in partnership where it benefits victims.

Plans for future periods

During 2026 PAS will further develop our funding strategy to underwrite the cost of maintaining and delivering a programme of stalking awareness training and delivering a specialist stalking support services, the continuation of the cyber stalking clinic in partnership with The Cyber Helpline across the county of Kent and further develop peer support groups to enable more clients, recovering from the impact of being stalked. We will also look to introduce online peer support groups to enable those clients unable to attend daytime

Structure, governance and management

a. Constitution

Protection Against Stalking is registered as a charitable company limited by guarantee and was set up by a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Governance

Our Trustees are also the Directors of the Company Limited by Guarantee. Our Trustees bring a variety of skills, knowledge and experience to the Board. During 2026 we will seek to add Trustees with Finance, Business, IT, third sector and local government experience.

d. Management

PAS is led by two Co-Chief Executives, Sue Dunn and Jan Berry who bring a complimentary mix of experience in domestic abuse, stalking, policing, charity, trustee and management. In 2023, funding from the Tudor Trust enabled the appointment of a part-time Operations Manager to support caseworkers and ensure the support and advice provided to clients meets required standards. The Trustees recognise that the long-term sustainability of the charity depends on building a strong organisational structure and establishing partnerships that provide sustainable funding to meet the charity's needs.

e. Staff

PAS uses a blend of volunteers and paid staff to provide advocacy support, raise awareness and administer the charity. In recent years it has become more difficult to identify volunteers and we have needed to increase the number of paid part-time staff to ensure clients are supported and a professional service maintained. In 2025 we employed 9 part-time staff, equal to 4.6 FTE (full-time equivalent). During 2025 we employed two new part-time caseworkers. All volunteers and staff are professionally trained to undertake their role and provided with opportunities to gain new skills and qualifications. All caseworkers are provided with clinical supervision given the nature of the client support they provide. Our 5 volunteers, not all of whom are case workers donated more than 2,500 hours in support of PAS during 2025. We are indebted to the whole PAS team for their time and expertise supporting vulnerable victims of stalking. During 2026 we will continue to identify, recruit and train additional volunteers and paid staff to meet the continued need to raise awareness and support victims of stalking.

Ms R M Malley
Ms L Clancy
Mrs S J Haile
Prof C Maple
Mrs P Bernal

Recruitment and appointment of trustees

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Mrs P Bernal
Trustee

28 September 2026

PROTECTION AGAINST STALKING

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PROTECTION AGAINST STALKING

I report to the trustees on my examination of the financial statements of Protection Against Stalking (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, 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

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 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or

4 the financial statements 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 financial statements 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 financial statements to be reached.

Fiona Eustace, FCA CTA FMAAT

F Eustace

Xeinadin South East Limited
12 Conqueror Court
Sittingbourne
Kent
ME10 5BH
28 September 2026

PROTECTION AGAINST STALKING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	32,642	108,618	141,260	28,541	78,284	106,825
Charitable activities	4	29,338	6,967	36,305	5,028	14,179	19,207
Total income		61,980	115,585	177,565	33,569	92,463	126,032
Expenditure on:							
Charitable activities	5	66,949	93,367	160,316	34,775	99,422	134,197
Total expenditure		66,949	93,367	160,316	34,775	99,422	134,197
Net income/(expenditure) and movement in funds		(4,969)	22,218	17,249	(1,206)	(6,959)	(8,165)
Reconciliation of funds:							
Fund balances at 1 January 2025		10,626	-	10,626	11,832	6,959	18,791
Fund balances at 31 December 2025		5,657	22,218	27,875	10,626	-	10,626

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

PROTECTION AGAINST STALKING

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	9	2,285		2,304	
Cash at bank and in hand		53,115		38,611	
		55,400		40,915	
Creditors: amounts falling due within one year	10	(27,525)		(30,289)	
Net current assets			27,875		10,626
The funds of the charity					
Restricted income funds	13		22,218		-
Unrestricted funds	14		5,657		10,626
			27,875		10,626

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 28 September 2026

Mrs P Bernal
Trustee

Company registration number 06982944 (England and Wales)

1 Accounting policies

Charity information

Protection Against Stalking is a private company limited by guarantee incorporated in England and Wales. The registered office is 12 Conqueror Court, Sittingbourne, Kent, ME10 5BH, United Kingdom.

The principal activity of the charity is to advance education and provide specialist support services relating to stalking.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". 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.

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.

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.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Derecognition of financial liabilities

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

1.8 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.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

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 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	5,892	-	5,892	5,825	-	5,825
Grants	26,750	108,618	135,368	22,716	78,284	101,000
	32,642	108,618	141,260	28,541	78,284	106,825

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from charitable activities						
Training and commissions income	29,338	6,967	36,305	5,028	14,179	19,207

5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	122,551	102,432
Travel and subsistence	2,820	3,349
Consultancy fees	6,000	2,580
PPS	50	118
Website	8,232	6,684
Sundry	15,311	14,223
Insurance	1,044	732
Accountancy	3,802	4,054
Welfare	506	25
	160,316	134,197
Analysis by fund		
Unrestricted funds	66,949	34,775
Restricted funds - general	93,367	99,422
	160,316	134,197

6 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 the independent examination of the charity's financial statements	3,276	3,650
- for other assurance services	526	403

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Case workers	9	10
Administrative	3	1
Total	12	11

Employment costs	2025 £	2024 £
Wages and salaries	120,361	100,741
Other pension costs	2,190	1,691
	122,551	102,432

Patricia Bernal, who is a trustee, was reimbursed £57.33 for charitable expenditure throughout the year.

Other employees of the charity were reimbursed a total of £0 for charitable expenditure throughout the year.

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 Debtors

Amounts falling due within one year:	2025 £	2024 £
Prepayments and accrued income	2,285	2,304

10 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		1,230	822
Deferred income		22,378	25,695
Trade creditors		54	202
Other creditors		440	355
Accruals		3,423	3,215
		27,525	30,289

11 Pensions

The amounts owed to the employee pension scheme at the year-end amounted to £439.68.

12 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	2,190	1,691

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
	-	115,585	(93,367)	22,218

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
	6,959	92,463	(99,422)	-

14 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 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	10,626	61,980	(66,949)	5,657

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	11,832	33,569	(34,775)	10,626

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).