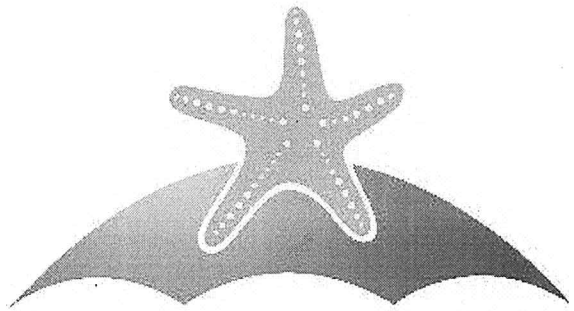


THE STARFISH ENTERPRISE TRUST LIMITED

(A company limited by guarantee)

Report and Financial Statements
For the year ended 31st December 2025

Charity Number 1147380
Registered on 22nd May 2012

Company Number 07971991
Registered on 1st March 2012

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Legal and Administrative Information

Directors:

Dr Andrew Taylor

Mr Jonathan Pain

Mr David Grant

Mrs Victoria Forster

Members	Nominated Representative
Cedar Tree Counselling (CTC)	Mrs Victoria Forster
Healing on the Streets (HOTS)	Mr Robin Mendelsohn
Night Light Winter Shelter (NLWS)	Dr Andrew Taylor
One Church Basingstoke (1CB)	Mr Jonathan Clark
Basingstoke Community Food Link (CFL)	Mr Noel Matthews
One Church Basingstoke Youth (1CB Youth)	Mr Simon Biggs

Registered Office:

Buckskin Evangelical Church, Chiltern Way, Basingstoke, Hampshire, RG22 5BB

Bankers:

NatWest, Basingstoke Old Market Square Branch, 3 London Street, Basingstoke, Hampshire RG21 7NS

The Company does not retain other professional advisers but pays for services, when necessary.

Aims of the Charity

These are set out in the Company's Memorandum and Articles of Association. For clarity, these are reproduced below:

OBJECTS

4.1 The Charity's objects ("Objects") are:

a) To advance education by such means as the Trustees may consider appropriate including the establishing and operating of any educational establishment or establishments, including, but not limited to the fields of religion, music, and arts and crafts, and to provide facilities and resources for the development of skills and knowledge in appreciation and practising of the same, in such parts of the United Kingdom or the world as the Trustees from time to time may think fit. To relieve persons who are in conditions of need or hardship or who are aged or sick and to relieve the distress caused thereby, in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

b) To advance the Christian faith in accordance with Schedule A of these articles in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

c) To promote and fulfil such other charitable purposes beneficial to the community in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

THE STARFISH ENTERPRISE TRUST LIMITED TRUSTEES REPORT FOR THE YEAR 2025

One of the primary objectives of The Starfish Enterprise is to provide an umbrella under which local inter-church community projects can start up and develop. Some projects may grow and eventually become independent charities. Others may stay relatively small and therefore remain under the umbrella indefinitely. There has been no change to the list of projects which come under the Starfish umbrella this year, although we continue to encourage each project to assess the effectiveness of this relationship on an annual basis.

Having run a full night shelter over the winter period December 2024 to February 2025 with quite a limited number of volunteers, we worked hard to recruit and increase the amount of support for the project that overlapped the opposite end of the year. Using the 3 Rings database system and numerous WhatsApp groups, we managed to provide a full service. David's report of the project is included in this document. It is expected that project will again be run as a full night shelter over the coming winter of 2026/27.

My predecessor as Treasurer, Maggie Thompson, partially stood down at the last AGM but has kindly agreed to finalise the 2025 accounts and has assisted me greatly during this handover year. We are incredibly grateful to Maggie for her faithful and steadfast service, including taking the minutes of meetings for several years. With this change, the trustees have decided to change our registered address from Buckskin Evangelical Church to Sarum Hill Centre and this will be the venue for all future meetings and next year's AGM.

Finally, we have been continuing to seek new trustees and are pleased to announce that Chris Clarke-Williams and Onwa Wonci have agreed to join the Board from April 2026. The trustees will continue to seek to appoint further trustees and to encourage greater participation and collaboration across the projects in the coming year.

Jonathan Pain (Treasurer)
on behalf of the Trustees
23/07/2026

Night Light
Winter Shelter

Night Light Winter Shelter – 2025 Summary Report

"Whatever you did for one of the least of these... you did for me." – Matthew 25:40

Throughout 2025, the Night Light Winter Shelter (NLWS), part of The Starfish Enterprise Trust, provided vital overnight support for people experiencing homelessness in Basingstoke. Thanks to our amazing volunteers, generous church venues, and strong backing from Basingstoke & Deane Borough Council, the project has made a real impact.

The night shelter project operates from December – February this report provided the final analysis for the project that ran from December 2024 – February 2025 and the first month of the project from December 2025. Also, during December 2025 Christmas Day lunch was provided for about 30 people who were vulnerably housed.

Winter 2024–25 (Full project)

Night Light Winter Shelter	Recorded Outcomes
Total number of guests who stayed at least 1 night	36
Guest referrals received	56
Female Guests (using the service)	2
Moving on into positive destinations (off the streets)	19
Estimated number of potential guests housed before they could be offered a bed in the shelter	8
Total number of overnight stays	781
Total number of volunteer hours	6,382
Monetary equivalent (costed using adult minimum wage)	£73,010

December 2025 (First month of the new season)

Night Light Winter Shelter	Recorded Outcomes
Total number of guests who stayed at least 1 night	16
Guest referrals received	21
Female Guests (using the service)	3
Moving on into positive destinations (off the streets)	Too early to say
Estimated number of potential guests housed before they could be offered a bed in the shelter	Too early to say
Total number of overnight stays	161
Total number of volunteer hours	2,501
Monetary equivalent (costed using adult minimum wage)	£30,537

Report from David Grant, Project Coordinator and Trustee, 14/07/2026

Community Food Link

TAKING A BITE OUT OF HUNGER

Report from Community Food Link 2025

Community Food Link continues to collect surplus food from supermarkets in Basingstoke and redistributes the food via a network of Hubs into the local community free of charge. Our aims are to reduce food waste, grow community and reduce food poverty.

2025 has been a year of consolidation for Community Food Link.

Our Fareshare audit in February highlighted the need for more paperwork to be implemented to ensure safer food traceability and we also took on three more stores at their request. In order to include the new stores we adjusted our evening collections to two vans every evening, one taking the west side and one the east side of town. With more food being collected we have also taken on more Hubs and added additional drivers to the morning rounds so that now we have both of our vans delivering most mornings of the week. So the whole organisation has grown considerably.

Teams: Our team numbers remain around 80 volunteers in total, roughly 30 drivers and 50 sorters. There is a steady flow of some leaving the team and others joining as peoples circumstances change. We operate 7 days a week with collections coming in 3 times a day and deliveries going out in the morning, some afternoons in the school holidays. Our management team of 6 has enabled the whole operation to grow however we are sad to record the unexpected death of our stores manager before Christmas. He is much missed by stores and our team.

Hubs: We now deliver food for redistribution to around 40 Hubs in the Basingstoke community. Schools, Nurseries, Churches, Community Centres, Youth Clubs, Pantries, YMCA and other vulnerable Housing projects and many others reaching over 3000 people a week with free food.

Stores: In the ever-changing food chain we have become more established this year building good working relationships with our stores and adjusting where we can to their needs. Later collections have been the main change this year, but we maintain our volunteers 10pm finish at K18. The M&S cyber-attack doubled our donations earlier in the year and despite the effects lasting for several months the team rose to the occasion and all food was safely stored and redistributed. We collect around 600-700 crates of food per week which at 10kg each is roughly 6/7 tonnes from our 25 stores. Occasionally, we also collect from local festivals or other sources who can reliably safely store food. Our Christmas figures show that during December we collected 20 tonnes of food. This year we were able to remain open and redistribute more food thanks to our distribution Hubs changing their opening days to accommodate the festive period.

Corporate Volunteers: This year saw two groups of volunteers coming to K18 to help deep clean and reorganise to enable better use of the unit. We are grateful to Livingstones Tech and Diligenta who kindly provided volunteers for a day.

A busy year and we thank God for the strength and vision to do this.

Penny Dilley, Operations Manager and Director, CFL

13/01/2026

Cedar Tree Counselling
Christians serving the community

Rooms 5-7
Church Cottage
St Michael's Square
Basingstoke RG21 7QW

cedartreecounselling@gmail.com

Report from Cedar Tree Counselling (for January 2025 to December 2025)
Starfish AGM 2025

2025 has been a challenging year for CTC, with dwindling financial reserves necessitating a focus on reducing costs and raising funds to secure the future of the service. This was because of the increase in rent when CTC moved premises in 2023, and the decision to pay the directors for their services. At the end of the year, we were very grateful to be promised donations from several local churches and individuals which will enable the service to continue until at least 2027.

Premises:

- Church Cottage continues to meet the needs of the service and there is still the capacity to increase usage by 30-40% should the need arise.
- The lease has been changed to enable hire of rented rooms to private counsellors who are known to CTC.

Staff:

- Naomi Jenkins (Clinical Director) and Vikki Forster (Mission Director) have been in post since September 2023, sharing the leadership of CTC (paid roles of approximately 3 and 2 hours a week respectively - see accounts).
- Vikki Forster absorbed the CTC Manager role into her paid hours when Julie Crawley retired in January 2025. Vikki also coordinates the team of 6 volunteer receptionists.
- 12 volunteer counsellors (7 qualified, 5 trainees) seeing 2-3 clients a week each.
- 4 supervisors, covering 3 supervision groups
- Anne Stokes has stepped back from her role of supervising supervisors – she will continue to operate as Chairperson of the management committee and mentor the directors as needed.

Clients:

- Generally, there has been a steady flow of referrals - mix of Christians and those from other faiths or no faith. Towards the end of the year referrals have reduced – possible reasons include increasing use of AI and greater number of counsellors in the area/online.
- Enquiries are through self-referrals, word of mouth, GP recommendations, food bank and church recommendations. We have reached out to churches and GP surgeries to increase our visibility, as well as designing a social media page.
- Offered in-person or online (video) counselling to 59 new clients in 2025, starting with 8-12 sessions but may offer up to 20.

Finance:

- Appointed an accountant as of July 2025 – Michael Homer (MCH Accounting) specialises in working for Christian charities and has already provided invaluable financial support to the directors.

Cedar Tree Counselling
Christians serving the community

Rooms 5-7
Church Cottage
St Michael's Square
Basingstoke RG21 7QW

cedartreecounselling@gmail.com

- Increased outgoings (rent, paid staff) and reduced income (clients less able to afford higher donations) led to CTC operating at a loss of approximately £500/month. Donations from churches and individuals will mean that this shortfall will be covered until approx. July 2027.
- Suggested donations continue to be £10 - £50 per session, with each session costing approximately £30 to provide.

Training:

- We value our staff and want to ensure we continue to provide a good quality, professional service
- 3 training days per year for counsellors (9 hours of CPD) - mix of paid external speakers and existing staff sharing knowledge.
- This year we had training about felt safety and disordered eating, as well as a morning where we focused on unity and our vision for the service.
- 3 coffee mornings per year for volunteer receptionists to provide service update, encourage communication and maintain standards.
- The management team had a spiritual retreat day early in the year to seek God about the future of Cedar Tree.

The Future:

- We continue to operate in response to the need for affordable counselling in our town. The service must adapt as client numbers change. There is scope to provide more counselling sessions from the premises, but this would require more management/organisation which the current directors do not have the capacity for.

Vikki Forster
Mission Director
02/02/2026

Team Leader's Report for 2025

OneChurch basingstoke
one church | many congregations

Under God, OneChurch exists to serve the churches, leaders and charities of Basingstoke through its four areas of ministry: **Prayer, Mission, Fellowship and Communication**. We exist to help us do together what we can't easily do apart. Our partners at **B:united** do the same for our Youth.

Looking back on 2025 we continue to see God's faithfulness both within His church and the ministries and charities that serve our town. Our town is blessed to have so many local Christians giving their time, talents and treasure to reach out with the love of God in word and deed.

OneChurch Leadership Team

At the start of the year we welcomed Judith Aylmer and Chris Clarke-Williams onto the Leadership Team. Despite this we haven't been at full strength, as personal issues have meant 2 of the team have not been able to participate for most the year.

Prayer & Fellowship: Blessing & Rebuilding trust

Our main focus for 2025 has been to continue **encouraging prayer and building up fellowship between churches**, and particularly their leaders.

One high point has been the Thrive prayer gatherings, where leaders have gathered over food to pray God's **blessing** over a different church each month. We focused on 11 churches this way, and saw over the year about 30 leaders join in. The year finished on a particularly good morning, as 35 leaders came together at the same time for a Christmas breakfast, Basingstoke Baptist Church's very generous gift to us all.

In 2022 a new church revitalisation team from the HTB Network took over the 4 Church of England parishes closest to the town centre, including St.Michael's, our 'civic church'. Changes of leader always produces some movement of the flock between churches. With many leaders changing, and a large change of style, there was more movement than usual. This came at the same time as two churches had significant internal challenges, with many congregation members moving on, some forming a new church. All this left hurt, and broken trust.

In September the re-opening of St.Michael's, after some significant reordering work to make it more fit for mission in the 21st century, was the opportunity for another good gathering of local leaders. Rev John Hudson and his team invited all other leaders to see it a few days before its opening, and we worshiped, prayed, and enjoyed refreshments together. This was an opportunity for some new positive relationships to be formed, and the start of re-building trust between others.

Aims for 2026: *we will be continuing the 'Thrive' prayer gatherings, with the aim to visit another 11 churches. And encourage churches and Christians to join our termly town-wide prayer and praise gatherings.*

Listening & Hearing

In the autumn at our termly Praise & Prayer Gathering, we heard a number of messages spoken over our town in the past. Some quite recently: prophetic pictures of there being wells dug in the town by God; these were currently capped over, but one day He would unstop them, and rich blessing would flow out. Some rather older: a call from 150 years ago for serious and sustained

prayer for our town, the denominations to come together. And the final was a picture from Revelation, which to our collective surprise we were told was in the Borough Council's crest. And therefore prominent on their offices, website, and painted on most of our street furniture.

What wonderful reminders that the Lord knows our town well, and has blessing in store. This encouraged our sung prayer, *"I want to speak the name of Jesus over fear and anxiety ... Declaring that there is hope and there is freedom, I speak Jesus."*

With this clear sense of growing trust and desire to be working together, in the autumn we felt it right to push for a Summit in the spring to draw together as many Christian leaders as possible. As I write it is just a week away, so I can't comment on what will emerge from it. But our prayer in drawing together church and charity leaders is to "Seek the peace and prosperity of the city to which I have carried you into exile. Pray to the LORD for it, because if it prospers, you too will prosper." (Jeremiah 29.7)

It will follow our yearly Civic Prayer Breakfast, where we'll be listening to our civic authorities, and their strategies to reduce poverty and support youth. We aim to strengthen our relationships with them, to make our churches an easier group to work and partner with.

***Aims for 2026**: spend more time in the 'double listening' to our town and to the Lord of our town.*

Mission

Our mission initiative of the year was **Pray Through May**, with the aim of encourage and activating prayer in all places in our town where people live, work or gather. (Don't worry: we can prayer walk every month, and the postcards we produced work for any time of the year.)

B:united have continued the top-of-town **Youth Table** almost every term-time afternoon come torrential rain or shine. This is a great way to befriend and support hundreds of local teens, most of whom are not in our churches.

Sochi Ezeanowai adds for B:United: "About two years ago, the B:United team decided to press PAUSE on the main outreach events to reimagine the space and redesign how it functions. While the large outreach-facing events of B:United remained on hold, we chose to use that period to strengthen connections within the various youth groups, which has been happening. ... The good news is that we expect to press PLAY on B:United again in March 2026."

***Aims for 2026**: we will resource **Pray Through May** again. We will continue to assess opportunities for town-wide gospel outreach, and we hope that God will guide us through our joint Summit to where we should focus. B:United expect to return to larger-scale youth Mission events from spring 2026.*

Communication

Our website continues to provide a listing of all the churches in the town, we send regular email newsletters, and we pass on details of events of interest to churches and Christians. We had hoped to replace the logo and website, but we didn't have the right effort available.

***Aims for 2026:** we want to grow the direct email subscribers, so more local Christians can hear what's going on, without needing to go through over-stretched church leaders.*

1CB Finances

1CB's income is solely from partner churches. In 2025 we had more subscriptions than in 2024, but this was still fewer than normal. We have covered our 'General running costs', including 3 hours/wk for our Administrator, David Grant, but aren't building up funds for larger work in the future. We have been without a Treasurer this year; Mark Hill has kept our books, though he has now stepped down. Chris Clarke-Williams has assisted me in writing the next budget and will be handling some finance duties.

[Please see also the examined Statement of Accounts.]

***Aims for 2026**: We have very few savings left for general use, but if most churches return to paying their yearly subscriptions, we can extend the hours for our Administrator, and so enable more prayer and shared ministry in the town, and forge new partnerships. This would also ease the load on your over-stretched Team Leader.*

We have £10k specifically given for mission: we will invest this when we are confident that with the Holy Spirit's guidance we have found the right joint mission activity for our town at this time.

And finally, thanks ...

David Grant continues to be our excellent Administrator who does much behind the scenes particularly supporting our communication. Thanks to the Starfish Enterprise Trustees who continue to provide administrative and governance support to some of the town's Christian charities.

In January we held a farewell breakfast for Will Ross, as he retired from Buckskin Evangelical Church after 30 years. For many of those years he led OneChurch, and forerunner groups. We are also saying goodbye to Capts Jonathan & Sarah Pitts, who will soon be moving to a new appointment elsewhere in the Salvation Army.

If you're reading this, then thank you too. For you believe that our unity in Jesus is not just an 'optional extra', but part of His farewell instructions. Each year we see the ways that we're stronger together, and that it is a sign that brings others into His Kingdom.

We are many congregations, but we remain 'One Church'.

— Jonathan Clark, 23.2.2026

HOTS report to Starfish Enterprise Trust AGM 2025

Over the past year, HOTS has continued its gentle ministry at the bottom of Wote Street on the first Saturday of each month for two hours between 1 to 3 p.m.

We have continued to see God move in the lives touched by prayer and the team has regularly prayed for people to receive Jesus, although following up is difficult especially when those responding are in their youth. Every month, we have seen youth in twos and threes commit their lives to Jesus. It has also been a joy to have one of the adults who was prayed for by the team some time ago go on to join the team in praying for others.

Over the past year, despite a number of health issues within the team, we have regularly seen a team of 8 or more out on the streets each month and it is a joy to be able pray for people and share our faith.

Sadly, HOTS across the world, lost our founder as on the 21st March, Mark Marx who pioneered HOTS who sadly died. This is a great loss to HOTS as Mark was an amazing man and without him, the ministry would not have been established and built up all over the world.

As far as HOTS finances are concerned, the only change has been the addition of £2.33 interest with the total account standing at £189.22. This may change shortly as some additional leaflets are required.

So all in all, HOTS continues to minister in Basingstoke and is looking to God for more fruit.

Robin Mendelsohn, 30/04/2026

1CB Youth Report (b:united / Youth Cafe) AGM 2026

b:united

There have been no b:united events in 2025, as the team agreed a pause in response to reduced attendance and a desire to place emphasis on smaller connections between groups than large events.

The team have begun meeting again to consider the future of collaborative youth work in the town and there is growing desire to host an event in 2026.

Expenditure has remained low in line with the pause to main event activity.

Youth Cafe (URC)

Another year with a high volume of interactions from the connected schools and colleges, an increase in those attending from farther away (blue coat school). Average engagement was around 250 young people per day. Our opening hours remain 3-4.30 Monday to Thursday and have a team from across Basingstoke churches. The link with CFL is good and we get two donations of sandwiches from Subway each week.

This Easter we received GNFE new testaments and offered them to the young people – 150 were taken.

Expenditure level at ~£40 per week. Signage and branded high-quality umbrellas have been purchased to support the work in our wetter months.

CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/directors/ members of	**THE STARFISH ENTERPRISE TRUST LIMITED**
On accounts for the year ended	31st December 2025

Charity no.:	1147380	Company no.:	07971991

Set out on pages	1-5

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31/12/2025**

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity'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 have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below~~ *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

** Please delete the words in the brackets if they do not apply.*

Signed:	S. Boardman	**Date:**	4/8/2026
Name:	Susan Boardman		
Relevant professional qualification(s) or body (if any):			
Address:	9 Swains Close Tadley, Hampshire RG26 4NF		

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.	

THE STARFISH ENTERPRISE TRUST LTD.

CHARITY NUMBER:	1147380		**COMPANY NUMBER:**	7971991		
	ANNUAL ACCOUNTS FOR PERIOD 1 JANUARY 2025 TO 31 DECEMBER 2025					
STATEMENT OF FINANCIAL ACTIVITIES			**Unrestricted Funds**	**Restricted Funds**	**TOTAL**	**Prior year funds**
			£	**£**	**£**	**£**
INCOME	Note number	3				
Donations & legacies			41,502		41,502	43,322
Charitable activities			8,017		8,017	12,362
TOTAL			**49,519**		**49,519**	**55,684**
EXPENDITURE	Note number	4				
Raising funds						
Charitable activities			53,045		53,045	62,226
Other			3,039		3,039	12,683
TOTAL			**56,084**		**56,084**	**74,909**
Net income(expenditure)			**-6,565**		**-6,565**	**-19,225**
Transfer between funds			0		0	0
Net movement funds			0		0	-19,225
Reconciliation of Funds						
Total funds brought forward			58,433		58,433	77,658
Total funds carried forward			**51,868**		**51,868**	58,433

CHARITY NUMBER:	1147380		**COMPANY NUMBER:**	7971991		
	ANNUAL ACCOUNTS FOR PERIOD 1 JANUARY 2025 TO 31 DECEMBER 2025					
BALANCE SHEET			**Unrestricted Funds**	**Restricted Funds**	**TOTAL**	**Prior year funds**
			£	**£**	**£**	**£**
Fixed Assets						
Office Deposit			1256		1256	0
Current assets	Note number					
Debtors		5	1,224		1,224	7,589
Cash at bank & in hand		6	53,492		53,492	56,010
TOTAL CURRENT ASSETS			**55,972**		**55,972**	**63,599**
Creditors: amounts falling due within one year		5	-4,104		-4,104	-5,166
TOTAL CURRENT LIABILITIES			-4,104		-4,104	-5,166
TOTAL CURRENT ASSETS LESS CURRENT LIABILITES			**51,868**		**51,868**	**58,433**
FUNDS OF THE CHARITY:						
Restricted						
Unrestricted			51,868		51,868	58,433
TOTAL FUNDS			**51,868**		**51,868**	58,433

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Account 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The accounts were approved by the Board of Trustees and authorised for issue on and signed on its behalf by

Jonathan Pain

Jonathan Pain
- Trustee

8TH SEPTEMBER 2026

Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies.

Note 2 Accounting policies

Income and Expenditure:

Recognition of income

Income is included in the Statement of Financial Activities when the charity becomes entitled to the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the Statement of Financial Activities when the general income criteria are met.

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Support costs

The charity has incurred expenditure on support costs.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest

This is included in the accounts when receipt is probably and the amount receivable can be measured reliably.

Liabilities and Assets:					
Liability recognition					
Liabilities are recognised where it is more likely than not that there is a legal or constructive					
obligation committing the charity to pay out resources and the amount of the obligation can be					
measured with reasonable certainty.					
Governance & support costs					
Support costs have been allocated between governance costs and other support. Governance					
costs comprise all costs involving public accountability of the charity and its compliance with					
regulation and good practice.					
Support costs include central functions and have been allocated to activity cost categories on a					
basis consistent with the use of resources.					
Creditors					
Creditors: amounts falling due within one year					
Debtors					
Debtors are measured as the cash or other consideration expected to be received.					
Note 3 Income	**Designated Funds**		**Total**	**Last Year**	
Analysis of income:					
Donations & legacies -					
Starfish	802			390	
Cedar Tree	19,978			13,177	
Healing on the Streets	2			0	
Night Shelter	3,885			2,001	
1CB	3,195			3,882	
CFL	12,363			21,498	
1CB Youth	1,277			2,374	
	41,502		**0**	**43,322**	
Charitable activities -					
Starfish	-241			35	
Cedar Tree	-1,075			450	
Healing on the Streets	0			4	
Night Shelter	8,293			9,045	
1CB	215			215	
CFL	825			2,655	
1CB Youth	0			-42	
	8,017			**12,362**	
Note 4 Expenditure	**Designated Funds**		**Total**	**Last Year**	
Analysis of expenditure:					
Charitable activities -					
Starfish	559			1,200	
Cedar Tree	18,764			12,770	
Healing on the Streets	0			80	
Night Shelter	15,472			13,099	
1CB	3,385			7,192	
CFL	13,899			26,704	
1CB Youth	966			1,181	
	53,045			**62,226**	

Support Costs					
Starfish	0		0		
Cedar Tree	939		10,114		
Healing on the Streets	0		0		
Night Shelter	52		281		
1CB	180		247		
CFL	1,868		2,041		
1CB Youth			0		
	3,039		**12,683**		
Note 5 Debtors	**This Year 2025**	**Last Year 2024**			
Accrued Income					
Starfish	0	241			
Night Shelter	129	4,017			
CFL	195	100			
Cedar Tree	900	3,231			
1CB Youth	0	0			
	1,224	**7,589**			
Accruals					
Night Shelter	1,357	3,783			
CFL	2,170	467			
Cedar Tree	66	0			
1CB	158	227			
1CB Youth	353	689			
	4,104	**5,166**			
Note 6 Cash at bank and in hand	**This Year**	**Last Year**			
Cash at bank and in hand	**53,492**	**56,010**			
Note 7 Charity funds					
No transfers between funds have taken place during the year.					
Note 8 Transactions with related parties					
There have been no related party transactions in the reporting period.					