REGISTERED COMPANY NUMBER: 04498986 (England and Wales)
REGISTERED CHARITY NUMBER: 1147911

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

PENNINE MAGPIE

Walter Dawson & Son
Chartered Accountants
First Floor, Unit 12
Pennine Business Park
Longbow Close, Bradley
Huddersfield
West Yorkshire
HD2 1GQ

PENNINE MAGPIE

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FOR THE YEAR ENDED 31 DECEMBER 2025

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PENNINE MAGPIE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted 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).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The objects of the company are to benefit young persons and adults with special needs through the provision of training, personal development activities and support services to provide the skills, confidence and infrastructure necessary for them to live a more independent and fulfilling life within the community.

Significant Activities

The Charity is established to benefit young people and adults with special needs. This is achieved by the provision of training and other facilities to enable such persons to acquire skills, confidence and the infrastructure necessary for them to live a more independent and fulfilling life within the community.

Public Benefit Statement

The trustees have complied with the duty in Sec 17(5) of the Charities Act 2011 to have due regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. The charitable activity focuses on supporting all young people and adults to further the charitable purpose for public benefit.

STRATEGIC REPORT

Achievements and performance

Charitable activities

Membership & Services

In 2025, Magpies supported 110 Members, with an average of 60 attending the Day Centre each day.

The Day Service delivered approximately 92,976 hours of support across the year. The Outreach Service delivered 15,901 hours of support, including:

- 94 regular evening and weekend sessions.
- Monthly evening activities, such as group meals out and bowling.
- One-to-one outreach support enabling Members to access the community and take part in activities of their choice.

Community Links & Engagement

We continued to build strong community links with other disability-related charities across Calderdale, ensuring collaboration and shared opportunities. Magpie Movers also performed at events across Calderdale, showcasing Members' creativity and talents while raising awareness of learning disabilities in the wider community.

Staffing & Leadership

The organisation continued to benefit from a period of staff stability, with very limited turnover. This continuity has ensured consistency for Members and supported the delivery of high-quality services across the year.

Staff Pay and Cost of Living

The Trustees recognised the ongoing impact of the cost of living on staff. In line with changes to the National Living Wage, staff pay was reviewed and adjusted to maintain fairness and parity across the organisation. Trustees remain committed to ensuring salaries are competitive within the sector, sustainable for the charity, and aligned with Magpies' values of fairness and respect.

Management Remuneration

The Trustees are responsible for setting the pay and remuneration of the charity's senior management team. Salaries are reviewed annually to ensure they remain fair, transparent, and in line with the responsibilities of each role.

In determining pay levels, Trustees consider:

- Market Value - benchmarking against comparable roles in the charity and social care sectors to ensure salaries remain competitive and appropriate.
- Affordability - ensuring that salary decisions are sustainable and proportionate to the charity's income and financial position.
- Retention and Recruitment - recognising the need to attract and retain skilled leaders capable of delivering high-quality services for Members.
- Charity Values - ensuring that remuneration reflects Magpies' commitment to fairness, responsibility, and stewardship of charitable funds.

STRATEGIC REPORT

Financial review

Financial position

Finances

The net loss for the year was £30,357, comprising of a net loss of £28,736 unrestricted funds and a net loss of £1,721 restricted funds (after transfers).

The primary funding sources remain Member fees, supported directly or via Local Authority and Health Service funding. Small-scale fundraising activities, such as community events, continue to raise awareness of Magpies as well as additional funds.

All resources are directed toward supporting and delivering services for our Members. Staffing remains our largest area of expenditure, with Enablers providing the direct support that enables Members to develop new skills, build friendships, and access opportunities in the community.

Reserves policy

The Trustees maintain a reserves policy of holding between three and six months of running costs to ensure financial stability. The designated building fund remains at £750,000.

At year end, the charity's free reserves, excluding fixed assets, stood at £1,106,977. After deducting designated funds, this leaves £410,977.

Key Risks & Challenges

The Trustees continue to identify several key risks facing the charity, which are monitored closely throughout the year.

Premises

Our current premises are operating at a high level of occupancy, and securing a suitable new property continues to be the principal strategic priority. The search for either land or a building to purchase and adapt has been challenging, with limited viable options in the current market.

Financial Pressures

External financial pressures present ongoing challenges. Rising costs of utilities, increases in the National Living Wage, and changes to National Insurance will add to operational costs in 2025/26 and beyond. While pay awards are essential to support recruitment and retention, they also increase running costs.

Investment Returns

Interest rates on reserves held through investment platforms have remained lower than previously, reducing the income generated from savings. This trend, combined with inflationary pressures, presents additional challenges in maintaining long-term financial stability.

STRATEGIC REPORT

Future plans

Premises Search

The acquisition of a new property or land remains the highest strategic priority. The Trustees and management team will continue to actively explore options within a challenging property market, with the aim of securing a long-term home that meets current and future needs.

Service Quality & Members

Maintaining and enhancing the quality of service for Members will remain central. This includes continuing to offer a wide range of activities, ensuring services are shaped by Member feedback, and adapting provision to meet individual needs.

We will also continue to strengthen community partnerships and provide further opportunities for Magpie Movers to perform across Calderdale, promoting inclusion and raising awareness of the talents and creativity of adults with learning disabilities.

Staff Development & Training

Investment in staff training and professional development will continue, ensuring the team is equipped with the skills and knowledge to meet the needs of both current and future Members.

Financial Sustainability

The Trustees will maintain close oversight of financial performance, with particular focus on the pressures of inflation, changes to the National Living Wage, and reductions in investment returns. Safeguarding reserves and ensuring the charity's long-term sustainability will remain a key priority.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is a company limited by guarantee and was formed on 30 July 2002. It is governed by a memorandum and articles of association. New articles were adopted by a special resolution on 8 March 2012 as amended by a special resolution on 6 June 2012. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Induction and training of new trustees

The Board consists of a minimum of 3 trustees with no maximum. One-third of all trustees (on a rotational basis, longest serving deemed to retire first) who have held office since the last Annual General Meeting (AGM), plus all new appointments retire at the next AGM. Retiring trustees are eligible for re-appointment.

New trustees are recommended for appointment by the existing trustees. Membership of Pennine Magpie is open to any individual or organisation provided that, in the opinion of the board, they do not present a conflict to the best interests of the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

Total benefits (including employer's national insurance and employer's pension contributions) received by the Charity's Key Management Personnel during the year was £60,880.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
04498986 (England and Wales)

Registered Charity number
1147911

Registered office
Unit 15 Calderdale Business Park
Club Lane
Halifax
West Yorkshire
HX2 8DB

Trustees
J P West (Treasurer)
Mrs J L Core (Chair)
Ms L Morgan

Company Secretary
M B Reynolds

Auditors
Walter Dawson & Son
Chartered Accountants
First Floor, Unit 12
Pennine Business Park
Longbow Close, Bradley
Huddersfield
West Yorkshire
HD2 1GQ

Chief Executive Officer
M B Reynolds

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

National Westminster
8 Market Place
Huddersfield
HD1 2AL

Shawbrook Bank Limited
Lutea House
Warley Hill Business Park
Brentwood
CM13 3BE

The Charity Bank Limited
Fosse House
182 High Street
Tonbridge
TN9 1BE

Flagstone Group Ltd
1st Floor, Clareville House
26-27 Oxendon Street
London
SW1Y 4EL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Pennine Magpie for the purposes of company law) are responsible for preparing the Report of the Trustees 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 that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, Walter Dawson & Son, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ...24th September 2026 and signed on the board's behalf by:



Mrs J L Core - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF PENNINE MAGPIE

Opinion

We have audited the financial statements of Pennine Magpie (the 'charitable company') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

The financial statements of the Charity for the year ended 31 December 2022, were unaudited, but were subject to an independent examination by West Yorkshire Community Accountancy Service CIO who issued a statement that the examiner found no material concerns in connection with the examination.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risk of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussion with directors and other management, and form our commercial knowledge and experience of the sector;
- we focussed on specific laws and regulations which considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and overide of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 and where indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

J Richard Hall (Senior Statutory Auditor)
for and on behalf of Walter Dawson & Son
Chartered Accountants
First Floor, Unit 12
Pennine Business Park
Longbow Close, Bradley
Huddersfield
West Yorkshire
HD2 1GQ

Date: ...25/9/2026.....

PENNINE MAGPIE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME FROM					
Donations and legacies	2	1,538	-	1,538	2,776
Charitable activities	5				
Support Services		1,231,817	-	1,231,817	1,104,852
Out of Hours Support		296,160	-	296,160	413,582
Member activities		51,158	-	51,158	1,347
Other trading activities	3	2,148	-	2,148	277
Investment income	4	33,880	-	33,880	40,895
Total		1,616,701	-	1,616,701	1,563,729
EXPENDITURE ON					
Charitable activities	6				
Support Services		1,645,437	1,721	1,647,158	1,549,047
NET INCOME/(EXPENDITURE)		(28,736)	(1,721)	(30,457)	14,682
RECONCILIATION OF FUNDS					
Total funds brought forward		1,335,820	6,352	1,342,172	1,327,490
TOTAL FUNDS CARRIED FORWARD		1,307,084	4,631	1,311,715	1,342,172

The notes form part of these financial statements

PENNINE MAGPIE

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	146,107	-	146,107	178,137
CURRENT ASSETS					
Debtors	13	158,829	-	158,829	206,009
Cash at bank and in hand	14	1,095,641	4,631	1,100,272	1,003,331
		1,254,470	4,631	1,259,101	1,209,340
CREDITORS					
Amounts falling due within one year	15	(93,493)	-	(93,493)	(45,305)
NET CURRENT ASSETS		1,160,977	4,631	1,165,608	1,164,035
TOTAL ASSETS LESS CURRENT LIABILITIES		1,307,084	4,631	1,311,715	1,342,172
NET ASSETS		1,307,084	4,631	1,311,715	1,342,172
FUNDS	17				
Unrestricted funds				1,307,084	1,335,820
Restricted funds				4,631	6,352
TOTAL FUNDS				1,311,715	1,342,172

The financial statements were approved by the Board of Trustees and authorised for issue on 24th September 2026 and were signed on its behalf by:

J L Core - Trustee

J P West - Trustee

The notes form part of these financial statements

PENNINE MAGPIE

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	74,403	22,681
Net cash provided by operating activities		74,403	22,681
Cash flows from investing activities			
Purchase of tangible fixed assets		(11,342)	(149,888)
Interest received		33,880	40,895
Net cash provided by/(used in) investing activities		22,538	(108,993)
Change in cash and cash equivalents in the reporting period		96,941	(86,312)
Cash and cash equivalents at the beginning of the reporting period		1,003,331	1,089,643
Cash and cash equivalents at the end of the reporting period		1,100,272	1,003,331

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2025

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(30,457)	14,682
Adjustments for:		
Depreciation charges	43,372	22,332
Interest received	(33,880)	(40,895)
Decrease in debtors	47,180	35,621
Increase/(decrease) in creditors	48,188	(9,059)
Net cash provided by operations	74,403	22,681

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.25 £	Cash flow £	At 31.12.25 £
Net cash			
Cash at bank and in hand	1,003,331	96,941	1,100,272
	1,003,331	96,941	1,100,272
Total	1,003,331	96,941	1,100,272

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Incoming resources
All incoming resources are recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure, the income and related expenditure are reported gross in the Statement of Financial Activities.

Interest on deposit funds held is included on an accrual basis provided that the amount can be measured reliably by the charity.

Expenditure and irrecoverable vat
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the Charity. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets
Tangible fixed assets costing more than £750 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.
Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:
Fixtures and fittings: over 5 years
Computer equipment: over 5 years
Motor vehicles: over 5 years

Taxation
As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT Irrecoverable VAT is included int he cost of those items to which it relates.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	1,538	1,776
Grants	-	1,000
	1,538	2,776

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Other grants	-	1,000

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	2,148	277

continued...

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	33,880	40,895

5. INCOME FROM CHARITABLE ACTIVITIES

	Support Services	Out of Hours Support	Member activities	2025 Total activities	2024 Total activities
	£	£	£	£	£
Support Services	1,231,817	-	-	1,231,817	1,104,852
Out of Hours Support	-	296,160	46,245	342,405	413,582
Member Activities	-	-	4,913	4,913	1,347
	1,231,817	296,160	51,158	1,579,135	1,519,781

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Support Services	1,359,375	287,783	1,647,158

7. SUPPORT COSTS

	Management	Office costs	Governance costs	Totals
	£	£	£	£
Support Services	164,273	116,330	7,180	287,783

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	7,180	5,012
Depreciation - owned assets	43,372	22,332
Hire of plant and machinery	596	492
Other operating leases	52,009	50,646

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	1,225,649	1,205,336
Social security costs	100,794	71,976
Other pension costs	28,156	23,426
	1,354,599	1,300,738

The average monthly number of employees during the year was as follows:

	2025	2024
Management	1	1
Administration	3	3
Support	50	55
	54	59

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME FROM			
Donations and legacies	1,776	1,000	2,776
Charitable activities			
Support Services	1,104,852	-	1,104,852
Out of Hours Support	413,582	-	413,582
Member activities	1,347	-	1,347
Other trading activities	277	-	277
Investment income	40,895	-	40,895
Total	1,562,729	1,000	1,563,729
EXPENDITURE ON			
Charitable activities			
Support Services	1,549,047	-	1,549,047

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
NET INCOME	13,682	1,000	14,682
RECONCILIATION OF FUNDS			
Total funds brought forward	1,322,138	5,352	1,327,490
TOTAL FUNDS CARRIED FORWARD	1,335,820	6,352	1,342,172

12. TANGIBLE FIXED ASSETS

	Short leasehold	Fixtures and fittings	Motor vehicles	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 January 2025	94,526	128,791	247,713	53,216	524,246
Additions	5,921	3,225	-	2,196	11,342
At 31 December 2025	100,447	132,016	247,713	55,412	535,588
DEPRECIATION					
At 1 January 2025	94,526	122,683	96,087	32,813	346,109
Charge for year	1,080	2,742	33,914	5,636	43,372
At 31 December 2025	95,606	125,425	130,001	38,449	389,481
NET BOOK VALUE					
At 31 December 2025	4,841	6,591	117,712	16,963	146,107
At 31 December 2024	-	6,108	151,626	20,403	178,137

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	113,881	158,726
Other debtors	5,512	4,819
Accrued income	9,597	8,273
Prepayments	29,839	34,191
	158,829	206,009

continued...

14. CASH AT BANK AND IN HAND

	General fund £	Building fund £	Royal Mencap Society 1 £	2025 Total funds £	2024 Total funds £
Cash in hand	214	-	-	214	183
Bank deposit account	234,892	-	4,631	239,523	121,267
Notice deposit account	110,535	750,000	-	860,535	881,881
Total	345,641	750,000	4,631	1,100,272	1,003,331

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	11,588	7,549
Social security and other taxes	45,029	20,359
Accrued expenses	36,876	17,397
	93,493	45,305

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Within one year	19,923	19,901
Between one and five years	14,596	21,422
	34,519	41,323

17. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	585,820	(28,736)	557,084
Building fund	750,000	-	750,000
	1,335,820	(28,736)	1,307,084
Restricted funds			
Royal Mencap Society 1	4,631	-	4,631
Royal Mencap Society 2	721	(721)	-
CFFC fund	1,000	(1,000)	-
	6,352	(1,721)	4,631
TOTAL FUNDS	1,342,172	(30,457)	1,311,715

continued...

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,616,701	(1,645,437)	(28,736)
Restricted funds			
Royal Mencap Society 2	-	(721)	(721)
CFFC fund	-	(1,000)	(1,000)
	-	(1,721)	(1,721)
TOTAL FUNDS	1,616,701	(1,647,158)	(30,457)

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds	1,322,138	13,682	1,335,820
Restricted funds			
Royal Mencap Society 1	4,631	-	4,631
Royal Mencap Society 2	721	-	721
CFFC fund	-	1,000	1,000
	5,352	1,000	6,352
TOTAL FUNDS	1,327,490	14,682	1,342,172

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	1,562,729	(1,549,047)	13,682
Restricted funds			
CFFC fund	1,000	-	1,000
TOTAL FUNDS	1,563,729	(1,549,047)	14,682

continued...

17. MOVEMENT IN FUNDS - continued

Restricted Funds

Fund Name	Purpose of restriction
Royal Mencap Society 1	Towards mixed ability football
Royal Mencap Society 2	Towards the 'Let's get digital' programme for organisational digital needs and for an equipment bursary for members to access new technology and increase their digital skills
NHP Ward Forum	Towards levelling and refurbishing the garden flooring

Designated Funds

Fund Name	Purpose of designation
Building Fund	Funds set aside toward the purchase of a building

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.