PURPLE COMMUNITY FUND

Charity Number: 1158729
Company Number: 08963655

TRUSTEES REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

PURPLE COMMUNITY FUND

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FOR THE YEAR ENDED 31 DECEMBER 2025

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PURPLE COMMUNITY FUND

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Incoming resources					
Donations & legacies	2	122,443	169,169	291,612	516,416
Other trading activity	4	32,757	-	32,757	37,276
Investment income	3	1,248	-	1,248	1,534
Total incoming resources		156,448	169,169	325,617	555,226
Resources expended					
Expenditure on raising funds		35,596	-	35,596	48,818
Charitable activities					
UK activities	5	136,739	-	136,739	126,973
Philippine activities	5	57,646	128,442	186,088	325,821
Total resources expended		229,981	128,442	358,423	501,612
Net income/(expense) before transfers		(73,533)	40,727	(32,806)	53,614
Transfer between funds		49,158	(49,158)	-	-
Net Movement in Funds		(24,375)	(8,431)	(32,806)	53,614
Balances brought forward at 1st Jamuary 2025		175,725	14,257	189,982	136,368
Balances carried forward at 31st Dceember 2025		**151,350**	**5,826**	**157,176**	**189,982**

The notes on pages 7 - 11 form an integral part of these financial statements.

PURPLE COMMUNITY FUND

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Tangible Fixed assets	10		10,208		7,665
Current assets					
Stock		26,108		25,626	
Debtors and prepayments	11	3,063		3,762	
Cash at bank and in hand		121,491		159,144	
		150,662		188,532	
Creditors:					
Accounts falling due within one year	12	3,694		6,215	
Net current assets			146,968		182,317
Net assets			**157,176**		**189,982**
Financed by					
Unrestricted funds	13		151,350		175,725
Restricted funds	13		5,826		14,257
			157,176		**189,982**

For the year ended 31 December 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 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 small companies regime.

The directors declare that they have approved the accounts above.

Signed _____ Date 02 SEPTEMBER 2026

BRONWEN BATEY

Signed _____ Date 5/9/26

PHILIP LEVINE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1 Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement on Recommended Practise 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)- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

1.2 Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received either by way of grants, donations and gifts or as contractual income in payment for services and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Income from investments is included in the year in which it is receivable.

1.3 Resources expended

Expenditure is recognised on a accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected life. As follows:

Motor Vehicles - 25% Reducing Balance
Computer Equipment - 25% Reducing Balance

1.5 Taxation

The charity is exempt from corporation tax on its charitable activities

1.6 Stocks

Stocks are valued at the lower of cost and net realised value, after making allowances for obsolete and slow moving items.

2 Donations and legacies

	Total 2025 £	Total 2024 £
Donations	252,213	428,146
Gift aid	13,399	25,170
Grants	26,000	63,100
	291,612	**516,416**

Analysis of grants

	Total 2025 £	Total 2024 £
Trust and foundations	10,000	38,000
Corporate grants	15,000	25,100
	25,000	**63,100**

3 Investment income

	Total 2025 £	Total 2024 £
Bank deposit interest	1,248	1,534
	1,248	**1,534**

4 Other trading income

	Total 2025 £	Total 2024 £
Events	-	-
Product sales	32,757	37,276
	32,757	**37,276**

5 Costs of charitable activities

	Direct costs 2025 £	Grant Funding 2025 £	Support costs 2025 £	Total 2025 £
UK Activities	120,160	-	16,579	136,739
Philippine Activities	-	186,088	-	186,088
	120,160	**186,088**	**16,579**	**322,827**

6 Grants Payable

	2025 £	2024 £
Philippine activity	186,088	325,821

7 Support costs

	Other £	Finance £	Governance £	2025 £
UK costs	6,975	2,733	6,871	16,579

8 Staff costs and emoluments

Total staff costs were as follows:

	2025 £	2024 £
Wages and salaries	89,905	78,422
Social security costs	-	3,312
Pension contributuons	5,515	1,153
	95,420	**78,422**

9 Particulars of employees:

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

	2025 No.	2024 No.
Number of other staff - definable	3	2

No employee received remuneration of more than £60,000 During the year (2025 - Nil).

10 Tangible fixed assets

	Computer Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
Cost				
Balance at 1st January 2025	6,594	-	9,000	15,594
Additions	-	5,946	-	5,946
Disposals			-	-
Balance at 31st December 2025	**6,594**	**5,946**	**9,000**	**21,540**
Accumulated Depreciation				
Balance at 1st Jaunary 2025	5,679	-	2,250	7,929
Depreciation	229	1,486	1,688	3,403
Disposals	-	-		-
Balance at 31st December 2025	**5,908**	**1,486**	**3,938**	**11,332**
Net book value:				
at 31st December 2025	**686**	**4,460**	**5,062**	**10,208**
at 31st December 2024	**915**	**-**	**6,750**	**7,665**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

11 Debtors

	2025 Total £	2024 Total £
Other debtors	1,852	1,348
Prepayments	1,211	2,414
	3,063	**3,762**

12 Creditors: amounts falling due within one year

	2025 Total £	2024 Total £
Other creditors	1,048	34
Social security & other taxes	1,876	3,781
Accruals and deferred income	770	2,400
	3,694	**6,215**

13 Movement in funds

	Balance at 01-Jan-25 £	Income £	Expenditure £	Transfers £	Balance at 31-Dec-25 £
Upskills Education	9,848	77,602	(47,388)	(36,299)	3,763
Upskills Health	-	1,831	(1,197)	(297)	337
Upskills Welfare	-	79,083	(59,302)	(18,704)	1,077
Upskills Xmas	579	7,803	(5,873)	(1,861)	648
Leo Marine	-	1,800	(1,800)	-	-
Upskills Livelihood	3,829	1,050	(12,882)	8,003	-
	14,257	**169,169**	**(128,442)**	**(49,158)**	**5,826**
Unrestricted					
General Funds	**175,725**	**156,448**	**(229,981)**	**49,158**	**151,350**
Total Funds	**189,982**	**325,617**	**(358,423)**	**-**	**157,176**

Comparative 2024	Balance at 01-Jan-24 £	Income £	Expenditure £	Transfers £	Balance at 31-Dec-24 £
Upskills Education	11,507	131,182	(96,283)	(36,558)	9,848
Upskills Health	153	20,259	(22,278)	1,866	-
Upskills Welfare	-	67,448	(50,873)	(16,575)	-
Upskills Xmas	-	4,983	(2,411)	(1,993)	579
Upskills Livelihood	-	9,611	(1,938)	(3,844)	3,829
	11,660	**233,483**	**(173,783)**	**(57,104)**	**14,256**
Unrestricted					
General Funds	**124,708**	**321,743**	**(327,829)**	**57,104**	**175,726**
Total Funds	**136,368**	**555,226**	**(501,612)**	**-**	**189,982**

14 Analysis of assets and liabilites by fund

	Unrestricted	Restricted	2025 Total
	£	£	£
Fixed Assets	10,208	-	10,208
Current Assets	29,171	-	29,171
Cash at bank and in hand	118,258	3,233	121,491
Current Liabilities	(3,694)	-	(3,694)
	153,943	**3,233**	**157,176**

Comparative 2024	Unrestricted	Restricted	2024 Total
	£	£	£
Fixed Assets	7,665	-	7,665
Current Assets	29,388	-	29,388
Cash at bank and in hand	144,888	14,256	159,144
Current Liabilities	(6,215)	-	(6,215)
	175,726	**14,256**	**189,982**

Upskills Education: Funds received to support children in our education projects for our work in the Philippines with our partner Upskills plus foundation Inc.

Upskills Health: Funds received for our health clinic and projects for our work in the Philippines with our partner Upskills plus foundation Inc.

Upskills Welfare: Funds received for projects related to welfare within the community for our work in the Philippines with our partner Upskills plus foundation Inc.

Upskills Xmas: Funds received for projects related to Christmas food parcels for the children in our Education project and the community for our work in the Philippines with our partner Upskills plus foundation Inc.

Upskills Livelihood: Funds received for projects related to livelihood for our work in the Philippines with our partner Upskills plus foundation Inc.

Transfers between funds: An administration percentage up to 40% is taken from non-grant donations for specific Upskills and other projects. This is used to ensure the charity has sufficient resources to cover the office and administration costs in the UK.

The administration percentage is shown as a transfer from the Restricted Fund to Unrestricted.

15 Related parties

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