The Hub-Yeovil Community Support Charity

(A Charitable Company Limited by Guarantee)

Annual Report and Financial Statements

For the Year Ended 31 December 2025

Company Number: 07358159
Charity Registered in England and Wales Number: 1159016

The Hub-Yeovil Community Support Charity
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Trustees	N A Downton (Chair) J Bowes L Eveleigh J A Matthews J S McCabe
Principal Address and Registered Office	13 Buckland Road Pen Mill Trading Estate Yeovil Somerset BA21 5EA
Chief Executive Officer	K Comber
Company Registration Number	07358159
Charity Registration Number	1159016
Independent Examiner	Michelle Ferris FCA DChA Albert Goodman LLP Goodwood House Blackbrook Park Avenue Taunton Somerset TA1 2PX
Bankers	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent, ME19 4TA
Solicitors	Battens Solicitors Mansion House Princes St Yeovil Somerset BA20 1EP

The Trustees (who are also the Directors for the purpose of Company Law) have pleasure in presenting their annual report and the financial statements for the year ended 31 December 2025. The provisions of the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS 102- implemented 1 January 2019) have been adopted in preparing the annual report and financial statements of the charity.

Public benefit
The trustees report that the charitable activities, described in the "Mission statement", "Activities" and "Achievements and performance" paragraphs, are for the public benefit. The trustees also confirm that they have complied with section 17(5) of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

STRUCTURE, GOVERNANCE AND MANAGEMENT
The charity was established as a company limited by guarantee (incorporated 26 August 2010) and registered as a charity with the Charity Commission (registered 29 October 2014). The affairs of the charity are governed by its memorandum and articles under which the members of the company are its trustees and control of the charity and its property and funds.

The Trustees serving during the year and since the year-end are as follows:

- N A Downton
- J Bowes
- L Eveleigh
- J A Matthews
- J S McCabe
- D Scarratt (Resigned 15/12/2025)

Recruitment and appointment of trustees
A robust process is in place for the recruitment and appointment of trustees. Trustees carry out a skills gap analysis before recruiting and now advertise widely to find people with the required skills and experience.

Induction and training of trustees
Newly appointed trustees are provided with a comprehensive induction process, including appropriate documentation on roles and responsibilities, a tour of the organisation, and mentoring by established trustees.

Arrangements for setting the key management personnel's remuneration
The trustees employ staff to run the day-to-day activities of the charity, with strategic decisions taken at the trustee level.

The Chief Executive Officer and the Operations Manager are considered to be key management personnel.

The Trustees meet at least quarterly and delegate all operational decisions and the running of the Hub to the CEO. The trustee board is independent from the management team. The day-to-day management is then delegated to the Operations Manager.

The Chair carries out an annual appraisal of the Chief Executive Officer and agrees on their salary with the other trustees. This review will include benchmarking of salaries with other CEOs of local charities or similar organisations.

Objectives and activities

Object and aims

The objects of the Charity, as set out in the governing document, are:

"Restricted specifically, only for the public benefit to relieve the needs of young people and adults with learning disabilities / difficulties, physical disabilities, and emotional and social difficulties, in particular by providing training, skills and support that will enable them to lead meaningful and independent lives, fulfil their aspirations to work and make positive contributions to society."

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months.

The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes.

Our overall Vision is "Adults with learning disabilities and autism enjoy equal access to leisure, learning and employment, leading fulfilling lives where they can achieve their goals, be part of the community and realise their true potential."

Our Mission is "We work with adults with learning disabilities and autism to provide support, training and life skills that make a meaningful difference to how independently they can live their lives."

Achievements

Year on year demand continues to grow for our services. In 2025 we increased from 75 trainees (service users) to 77 trainees (2.7% increase) attending, our highest number ever. Income from charitable activities has increased from £581,012 to £609,093 (4.8% increase). The number of trainee days per week has also increased from 171 to 176. This is even though our experience over the last two years is that funding is more difficult for families/carers to obtain and the process is taking a lot longer for new referrals. However, demand is not decreasing, and we anticipate that we will be supporting over 80 trainees by 31st December 2026. The difference we have noticed, particularly this year, is that we are receiving a higher percentage of new referrals with more complex needs.







Overall this has been another very successful year.



Once again, our community café and srapstore footfall and sales have continued to increase. In 2023 the income from the café and scrapstore was £123,710, rising to £138,627 in 2024 and £153,693 in 2025, an 11% increase on the previous year. The café and scrapstore have become valued in the local community with lots of regular customers and groups. The café and scrapstore not only provide income to the charity, they provide an invaluable training centre for our trainees, a much-loved, safe and welcoming community asset and also help to reduce the stigma and barriers surrounding people with learning disabilities and autism by inviting the community into the Hub.






One of the most significant achievements in 2025 was the establishment of a second building. We have taken out a lease on another premises in Yeovil, with the primary purpose of being able to meet the future demand for our services and be able to accommodate up to 100 trainees. The lease was taken out in September 2025. To date it has been used as a training/enterprise centre for trainees. Trainees have been involved in designing, producing, costing and marketing items to sell in our scrapstore such as tote bags, T-shirts, notebooks and mosaics etc. In 2026 the building has also been used as a venue for researching, taking photos, pricing, data entry and parcelling etc items to sell on Vinted.






One of the things that sets us apart from other day service providers are the quality and variety of sessions and events we deliver for our trainees. We strive to provide sessions that will stretch individuals, in a safe environment, to reach their full potential and to become as independent as possible.













In 2025 we took our trainees to the pantomime, a day out at Wake the Tiger in Bristol, banger racing, dragon boat racing, to watch Yeovil Town football team, on a vintage bus ride, hosted a Christmas disco and bingo event. We ran a lot of very popular sessions including work experience at Leonardo Helicopters, martial arts, nature walks, hair dressing and nail art, sewing and embroidery, film making, woodwork, maintenance, therapy horse riding, nature conservation, cricket, football, gym, animal therapy, art therapy, digital skills, work experience in our café, kitchen and scrapstore, make to sell, mind and body, media recycling, themed learning, design and explore, creative reading and writing, music, life skills, interactive dance, bike refurbishment and more.

We are very proud of the positive impact we have on our trainees. Below are two case studies which demonstrate how we can support and stretch individuals to help them reach their full potential.

Case study 1

X is a 22-year-old male. He has Oppositional Defiance Disorder (ODD) and Learning Delay. Individuals with ODD often display a pattern of hostile, defiant, and disobedient behaviour, especially towards authority figures like parents, teachers, or other adults. Symptoms of ODD may include:

- Persistent defiance: Often arguing with adults, refusing to comply with rules or requests, deliberately annoying others, or being easily annoyed by others.
- Temper outbursts: Frequent loss of temper, easily becoming angry or irritable, and being resentful or vindictive.
- Argumentative behaviour: Engaging in frequent arguments with adults, particularly authority figures.

X lives with his sister after his mum passed away when he was 10. He joined the Hub after being bullied at the local college. Initially it was just for one day per week to get him out of the house. However, since joining the Hub X has thrived. He has requested additional days at the Hub and now attends three days per week. He has enjoyed work experience at Leonardo Helicopters and has become a key player in the Hub football team that plays in the Somerset Football Association Ability Counts League. He has made friends at the Hub, who he socialises with outside of the Hub and has also recently joined a local adult's football team with his renewed confidence.

Case Study 2

Y is a 40-year-old female who came to England in 2024 as an asylum seeker with her family. She has learning disabilities and autism and speaks very little English. She started attending two half days per week with her sister attending to provide support and to act as her carer. Since joining Y has grown in confidence. She is very creative and enjoys making things and doing art therapy. She has now established friendships and is very popular with everyone at the Hub, despite the language barrier. Recently she has started saying a few words in English and now attends the Hub for 5 half days per week.

Our staff numbers have increased from an average monthly head count of 25 in 2024 to 28 in 2025. This includes four trainees who are in paid part-time employment in our café. The number of staff has increased mainly due to us now having people available who will step in to work in the café and scrapstore when there are staff absences.

There have been challenges in the year. In particular, for the second year running we had significant staff sickness. Despite this the Hub has continued to thrive. We have continued to invest in our staff's development and training and now have a professional HR company retained for guidance and specialist advice, in addition to counselling services available to staff.

As stated in the 2024 Trustees report our financial business model introduced in 2021 is financially viable and sustainable. Trainee income plus income from the café and scrapstore is sufficient to cover our normal operating costs, etc. Any grants and donations we receive are used to increase our impact and expand our programme.

We continue to provide challenging, fun, exciting and varied sessions to our trainees to help them become more independent, gain confidence, learn new skills, improve their social engagement and reach their full potential. We look ahead to 2026 when we expect our trainee numbers to continue to increase and as we further develop the use of our new second building and we look to improve the long-term security of the charity.

Fundraising disclosures

The Charity did not have any fundraising events in 2025.

Use of volunteers

The Charity has a small number of dedicated and much valued volunteers. The volunteers support the running of the scrapstore.

Achievements and performance

Key financial performance indicators

Trainee numbers and trainee days are measured and compared monthly. As previously stated, demand continues to grow for our services. In 2025 we increased from 75 trainees (service users) to 78 trainees (2.7% increase) attending, our highest number ever.

The number of trainees days per week has also increased from 171 to 176 (2.9% increase).

The total annual income has increased from £766,299 to £817,227 (6.6% increase).

Our community café and scrapstore footfall and sales have continued to increase in 2025. In 2024 the income from the café and scrapstore was £138,627 but this has risen to £153,693 in 2025 (11% increase).

A detailed monthly Profit & Loss account is prepared with commentary on activities, and this is sent to the Trustees.

Key non-financial performance indicators

We have comprehensive records in place relating to all our trainees including All About Me Forms, Support Plans and Incident and Behaviour Reports. Incident and Behaviour Reports are reviewed monthly.

In addition, we monitor the number of new referrals, the successful conversion rates of referrals to trainees, the length of time for referrals to join the Hub, the referral "pipeline", unsuccessful referrals and the reasons trainees leave the Hub.

Beneficiaries

Our main beneficiaries are our 78 adults with learning disabilities and autism. Our aim is that they have a good day, every day.

We want to help our trainees grow in independence and confidence, so they can lead fulfilling lives. We create an environment where they can learn, grow, feel supported, make friends, have opportunities and be part of a community.

We offer a comprehensive programme of activities, including:

- Enhancing creativity – including creative reading and writing, painting, etc.
- Health and wellbeing activities: nature walks, dance, cricket, football and martial arts
- Skills for life training: English, maths, money management and digital skills
- Work experience and training in our scrapstore and café
- Work experience in the community with our partners
- Work experience in our social enterprise
- Community based activities – working together with a range of local charities and organisations, including fixing bikes with Prodigal Bikes, outdoor conservation work with Carymoor Environmental Trust and animal care with Cambian Lufton College, etc.

Other key beneficiaries are the family and carers of our trainees. We provide invaluable respite for families and carers. Their role is often difficult, challenging and physically and mentally tiring. By providing our day services this means they know their child is safe and well looked after and they have time for themselves to have a rest, go to work, etc which has a positive impact on their own wellbeing.

The wider community also benefits from the Hub in that we provide an exciting and vibrant community venue, with a high-quality café and accessible kids play area, providing income to re-invest into our charity as well as providing valuable work experience for our trainees. Our café is well loved by our local community – it's a welcoming warm space where people feel safe. We pride ourselves on offering excellent food and drink at low prices, ensuring we are accessible and affordable for everyone. We also have a scrapstore that is again much-loved by the local community where 99% of the items are donated by the local community. Our scrapstore also offers work experience for trainees in a retail environment. Our customers have called it a Treasure Trove, an Aladdin's Cave and a Happy and Favourite place!

Both the café and scrapstore are regularly visited by students from local special needs schools and colleges. It is also attended by parent and carer groups for children with autism and ADHD.

The Hub's beneficiaries spread so much further than its trainees, with visitors willing to travel to the venue from the local towns and villages for what it has to offer!

Plans for the future

Our current strategy runs until 2027. As we look ahead to 2026 we'll be reviewing our progress against our existing strategy and setting new ambitions for the future.

The headline goals were:

• Increase our overall trainee capacity to 100 trainees or more.

• Reach over a 1,000 people with our advice and support services.

• Create a second facility dedicated to independent living skills and over 50 people benefit from using it.

• Bring local organisations that work with adults with learning disabilities and autism together

• Create a demonstrable increase in mental health support of trainees.

• Provide all trainees with personalised plans based on their goals, with these goals being demonstrably achieved.

• Double the work experience opportunities we create for trainees.

• Double the number of trainees that have entered paid employment.

• Establish our digital skills programme with an increase in digital literacy amongst our trainees.

We hold an ambition over the next 2-3 years is to purchase a building, rather than continue to rent. This would give the charity greater security over its long-term future and should create some financial savings with the monthly mortgage being less than the monthly rent. To achieve this ambition, we will look to obtain some external funding and increase our reserves.

Another important objective is to ensure that the charity is set up to accept greater numbers of trainees over the next few years, acknowledging that some will be more challenging. We have a new building to accommodate this and we will be investigating and/or developing staff training ready for new referrals.

As the charity grows we will be improving our HR systems, policies and procedures.

We will continue to improve the information we hold on our trainees, ensuring that it is up-to-date, correct and fit for purpose.

We will appoint a part-time fundraiser to help secure grant income. In particular, we will be look for funds to develop the facilities at our new second building.

We will continue to invest in our staff and provide training and development opportunities. One area of specific training we will be investigating is how to effectively support adults with more challenging behaviours.

We are still looking to introduce a CRM (Customer Relationship Management) system in 2026/2027. In summary, this will mean having all of our trainee records easily accessible on an online system and dispense with our old paper systems.

We will continue to champion the issues of adults with learning disabilities and autism locally. We will strive, alongside parents, to ensure that they get the support they require with particular emphasis on working with NHS learning disabilities and autism specialists. We will also strive to have a greater voice in influencing the strategic and policy decisions of our Local Authorities regarding the learning disability and autism community.

Financial review

During the year ended 31 December 2025, the Charity had total income of £817,227 (2024: £766,299) and total expenditure of £830,717 (2024: £739,688). The income and expenditure (including transfers) relating to restricted funds was £42,055 (2024: £32,892) and £42,055 (2024: £37,140).

Total funds at 31 December 2025 were £160,552 (2024: £160,552). This is split between unrestricted £147,062 (2024: £160,552) and restricted £0 (2024: £0). Total free reserves as at 31 December 2025 were £83.186 (2024: £101,406).

Policy on reserves

This policy exists to describe The Hub's approach to managing its cash reserves.

Minimum reserves

The Charity carries a number of financial risks, these relate to phasing of local authority payments, unexpected staffing or capital costs and seasonability in revenue generating aspects of the organisation.

Trustees have estimated that the maximum single month impact of these events would be £20,000 and that we should retain a reserve equivalent to this impact occurring in 3 consecutive months as our minimum reserve. At the moment that equates to £60,000.

For our 2026 financial year our minimum reserve target will be £60,000. Reserves at 31st December 2025 were £62,747.

Principal funding sources

The principal funding sources for the Charity are currently by way of skills development training paid via direct payments, commissioned services by the Local Authority or self-funders. This is supplemented by income from the Hub's café and scrapstore.

In addition, the Charity receives funding via grants and donations.

Major risks and management of those risks

The Charity's main source of income is fees from trainees. The Local Authorities set up a daily rate for day services and this amount is charged to the individual dependent upon how many days they attend the Hub each month. If the Local Authority reduces the daily rate for day services or changes it policy/methodology, this is a risk to the Charity. It is, however, pleasing to note that in April 2026 Somerset Council increased the day rate by 3.6%.

To mitigate this risk the Charity wants to become less reliant on Local Authority income and plans to continue to increase other sources of income such as grant funding and cafe and scrapstore income. In 2026 the Charity is recruiting a part-time fundraising officer with the view of increasing funds from trusts and foundations.

Reputational risk

The Charity works with vulnerable adults with learning disabilities and autism. It is essential that the Charity provides professional services in a safe and secure environment.

The Charity has comprehensive safeguarding, whistle-blowing and other policies in place and staff are appropriately vetted and trained.

Government Policy

The Government could change their policies in how they see services for vulnerable adults delivered. The Charity keeps up to date with any Government press releases, changes in legislation and maintains effective relationships with key stakeholders.

Financial instruments

Objectives and policies

The Charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Cash flow risk

The Charity's activities expose it primarily to the financial risks of changes in interest rates. The Charity does not currently hold any interest-bearing assets or liabilities. Cash flow is monitored on a daily basis.

Credit risk

The Charity's principal financial assets are bank balances and cash, trade and other receivables.

The Charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The Charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

The Charity's liquidity risk is attributable to its level of cash and credit lines available.

Statement of Trustees Responsibilities

The trustees (who are also the directors of The Hub-Yeovil Community Support Charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 charitable 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 apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- 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 adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on …….. and signed on its behalf by:

.....
N A Downton
Trustee

.....
J S McCabe
Trustee

Independent examiners report to the Trustees of The Hub-Yeovil Community Support Charity

I report to the charity trustees on my examination of the accounts of The Hub-Yeovil Community Support Charity ("the Company") for the year ended 31 December 2025.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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

Since the Company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not comply with these records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

……..
Michelle Ferris FCA DChA
Albert Goodman LLP
Goodwood House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date:……..

The Hub-Yeovil Community Support Charity
Statement of Financial Activities (including an Income and Expenditure account)
For the Year Ended 31 December 2025

	Notes	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Income and endowments from:							
Donations and legacies	2	12,149	42,055	54,204	13,529	32,892	46,421
Charitable activities	3	609,093	-	609,093	581,012	-	581,012
Other trading activities	4	153,693	-	153,693	138,627	-	138,627
Bank interest		237	-	237	239	-	239
Total income		**775,172**	**42,055**	**817,227**	**733,407**	**32,892**	**766,299**
Expenditure on:							
Raising funds	5	61,955	307	62,262	55,146	-	55,146
Charitable activities	6	726,707	41,748	768,455	647,402	37,140	684,542
Total expenditure		**788,662**	**42,055**	**830,717**	**702,548**	**37,140**	**739,688**
Net income/(expenditure)		**(13,490)**	**-**	**(13,490)**	**30,859**	**(4,248)**	**26,611**
Transfers between funds	16	-	-	-	291	(291)	-
Net movement in funds		**(13,490)**	**-**	**(13,490)**	**31,150**	**(4,539)**	**26,611**
Reconciliation of funds							
Total funds brought forward		160,552	-	160,552	129,402	4,539	133,941
Total funds carried forward		**147,062**	**-**	**147,062**	**160,552**	**-**	**160,552**

The results for the year derive from continuing activities and there are no gains or losses other than those shown above.

The statement of financial activities incorporates the income and expenditure account.

The Hub-Yeovil Community Support Charity- Company Registration Number: 07358159
Balance Sheet
As at 31 December 2025

	Notes		2025 £		2024 £
Fixed assets					
Tangible fixed assets	10		63,876		59,146
Current assets					
Stocks	11	1,000		1,000	
Debtors	12	42,385		4,192	
Cash at bank and in hand	13	62,747		115,086	
		106,132		120,278	
Creditors:					
Creditors falling due within one year	14	(22,946)		(18,872)	
Net current assets			83,186		101,406
Total net assets			**147,062**		**160,552**
The funds of the charity:					
Unrestricted funds	16		147,062		160,552
Total charity funds			**147,062**		**160,552**

These accounts have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

For the year in question, the charitable company was entitled to exemption from an audit under section 477 of the Companies Act 2006.

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

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

Approved by the Board of Trustees for issue on …… and signed on their behalf by:

……..
N A Downton
Trustee

……..
J S McCabe
Trustee

The Hub-Yeovil Community Support Charity
Cash flow statement
For the Year Ended 31 December 2025

	Notes	Total 2025 £	Total 2024 £
Cash flows from operating activities			
Net movements in funds for the year		(13,490)	26,611
Adjustments to cash flows from non-cash items			
Depreciation and amortisation	10	13,406	16,744
Profit/(loss) on disposal of fixed asset		(600)	-
		(684)	43,355
Working capital adjustments			
(Increase) / decrease in debtors	12	(38,193)	(1,417)
(Decrease) / increase in creditors	14	4,074	(1,739)
Net cash flow from operations		(34,803)	40,199
Cash flows from investing activities			
Acquisitions of tangible assets	10	(18,136)	(2,563)
Sale of tangible fixed assets		600	-
Net cash flows from investing activities		(18,136)	(2,563)
Net increase in cash and cash equivalents		(52,339)	37,636
Reconciliation of net debt			
Cash and cash equivalents at the beginning of the reporting period		115,086	77,450
Net movement in cash and cash equivalents		(52,339)	37,636
Total cash & cash equivalents at the end of the reporting period		62,747	115,086

1 Accounting Policies

1.1 General information and basis of accounting

The Hub-Yeovil Community Support Charity is a company limited by guarantee incorporated in the United Kingdom under the Companies Act. The maximum liability of each member is limited to £10. The address of the registered office is given on page 2. The nature of the charity's operations and its principal activities are set out in the Trustees report on pages 3-12.

The financial statements have been prepared in £ sterling on the historical cost basis and in accordance with 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)- (Charities SORP (FRS 102)) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the company to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Income

All income is 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. The valuation of donated services is not quantified within the Statement of Financial Activities.

Donation income is received by way of general grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Income from gift aid is included in the Statement of Financial Activities at the same time as the donation to which they relate.

Income from grants, relating to specifically the provision of goods or services as part of charitable activities or services to clients are included in full in the Statement of Financial Activities when receivable and in the period in which they relate to. Grants are deferred when the monies have been received in advance of the period in which they relate to.

Income from charitable activities is recognised when the charity is entitled to the income. Other trading activities income includes income relating to café and scrap sales and is included in the Statement of Financial Activities at point of sale. Investment income is included when receivable.

1.4 **Government grants**

Government grants are accounted for when unconditionally due and reasonable assurance can be gained that it will be received. Where funds are received in advance, for a specified period, these funds are deferred and recognised in the period to which they relate. Where funds have not been received in a specified period, these funds will be accrued in debtors and recognised in the period to which they relate. Not all grants received have conditions and performance indicators attached, where this is the case, the income is included within donations. Performance related grants are included within Charitable Activities income.

1.5 **Expenditure**

Expenditure is recognised on an accruals basis as a liability is incurred. All expenditure is gross of VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Raising funds expenditure comprises of costs incurred by the charity in relation to the running of the café and scrapstore.

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.

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

1.6 **Fixed assets**

Depreciation is calculated to write off the cost of fixed assets over their estimated useful lives at the following rate:- Leasehold improvements – depreciated over the life of the lease
Furniture and equipment – 25% per annum straight line basis
Motor vehicles- 25% reducing balance

Fixed assets are valued at cost less depreciation. No assets are capitalised under £50. Fixed assets are reviewed annually for impairment.

1.7 **Stocks**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

1.8 **Debtors**

Accrued income comprises amounts due from funders and is recognised when the charity is entitled to the grant, receipt is probable and the amount can be measured reliably. Prepayments are valued at the amount prepaid.

1.9 **Cash at bank and in hand**

Cash at bank and in hand comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

1.10 **Creditors**
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

1.11 **Taxation**
The company is a registered charity and is therefore not liable to corporation tax to the extent that income and gains are applied to the charitable objectives of the charity.

1.12 **Pension contributions**
The charity operates a defined contribution pension scheme. The scheme and its assets are held by independent managers. Contributions are recognised in the Statement of Financial Activities in the period in which they become payable in accordance with the rules of the scheme.

1.13 **Fund accounting**
General funds are unrestricted funds receivable or generated for the objects of the Bureau without further specified purpose and are available as general funds.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criterion is charged to the fund, together with a fair allocation of management and support costs.

1.14 **Operating leases**
Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease. The charity has an operating lease for the premises in which they operate, as well as photocopier and telephone leases. The title of the leased premises and equipment remains with the lessor.

1.15 **VAT**
The charity is not VAT registered and therefore all costs are inclusive of VAT.

1.16 **Financial instruments**
The charity only holds basic financial instruments as defined in FRS 102. The financial assets and liabilities of the charity and their measurements are as follows:

Financial assets – trade and other debtors are basic financial instruments and are debt instruments measured at amortised cost. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Financial liabilities – trade creditors, accruals and other creditors are financial instruments, and are measured at amortised cost. Taxation and social security are not included in the financial instruments disclosure definition. Deferred income is not deemed to be a financial liability, as the cash settlement has already taken place and there is an obligation to deliver services rather than cash or another financial instrument.

2 Donations and legacies

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Donations and gifts	12,149	-	12,149	13,529	-	13,529
Grant income	-	42,055	42,055	-	32,892	32,892
Total	12,149	42,055	54,204	13,529	32,892	46,421

3 Incoming from charitable activities

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Trainee funding	609,093	-	609,093	581,012	-	581,012
Total	609,093	-	609,093	581,012	-	581,012

4 Income from other trading activities

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Café and scrap sales	153,693	-	153,693	138,627	-	138,627
Total	153,693	-	153,693	138,627	-	138,627

5 Expenditure on raising funds

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Café and shop costs	61,955	307	62,262	55,146	-	55,146
Total	61,955	307	62,262	55,146	-	55,146

6 Expenditure on charitable activities

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Staff costs	517,856	41,748	559,604	471,346	33,232	504,578
Rent and rates	60,449	-	60,449	48,773	-	48,773
Heat and light	21,437	-	21,437	19,991	-	19,991
Consultancy fees	2,600	-	2,600	-	-	-
Repairs and maintenance	23,049	-	23,049	14,481	2,250	16,731
Insurance costs	7,018	-	7,018	6,200	-	6,200
Motor expenses	6,080	-	6,080	6,940	-	6,940
Postage and stationery	2,818	-	2,818	3,576	-	3,576
Other charitable expenditure	58,590	-	58,590	45,648	-	45,648
Sundry expenses	3,393	-	3,393	3,366	1,658	5,024
Depreciation	13,406	-	13,406	16,744	-	16,744
Gain on sale of fixed assets	(600)	-	(600)	-	-	-
Bank charges	374	-	374	323	-	323
Bad debts	-	-	-	1,967	-	1,967
Legal & professional fees	5,417	-	5,417	3,117	-	3,117
Accountancy fees	3,512	-	3,512	3,670	-	3,670
Independent examination fees	1,308	-	1,308	1,260	-	1,260
Total	726,707	41,748	768,455	647,402	37,140	684,542

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025	2024
	£	£
Operating leases - plant and machinery	1,152	1,152
Operating leases - other assets	66,609	48,333
Gain on disposal of fixed assets held for the charity's own use	(600)	-
Depreciation of fixed assets	13,406	16,744
Independent examination fees	1,308	1,260
Other accountancy services	2,204	3,670

8 Trustees' remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year (2024: none). No trustees have received any reimbursed expenses from the charity during the year (2024: none). No trustee received payment for professional or other services supplied to the charity (2024: £nil).

9 Staff costs

Number of employees
The average monthly headcount was 28 staff (2024: 25 staff).

Employment costs
The aggregate payroll costs were as follows:

	2025	2024
	£	£
Wages and salaries	507,512	459,818
Social security costs	41,664	36,072
Pension costs	10,428	8,688
	559,604	504,578

The key management personnel of the charity comprise the chief executive officer and the operations manager. The total employee benefits (including gross pay, employer pension and employer national insurance) of the key management personnel were £87,082 (2024: £88,716).

There were no individuals who received remuneration of £60,000 or more in either year.

Pension costs
The company operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the company to the scheme and amounted to £10,428 (2024: £8,688).

There were no contributions payable to the scheme at the end of the year (2024: £nil).

10 Tangible fixed assets

	Property Improvements £	Furniture & Equipment £	Motor Vehicles £	Total £
Cost				
At 1 January 2025	103,140	72,731	21,490	197,361
Additions	-	1,946	16,190	18,136
Disposals	-	-	(6,500)	(6,500)
At 31 December 2025	103,140	74,677	31,180	208,997
Depreciation				
At 1 January 2025	58,923	67,170	12,122	138,215
Charge for the year	9,905	(396)	3,897	13,406
Eliminated on disposal	-	-	(6,500)	(6,500)
At 31 December 2025	68,828	66,774	9,519	145,121
Net book value				
At 31 December 2025	34,312	7,903	21,661	63,876
At 31 December 2024	44,217	5,561	9,368	59,146

11 Stock

	2025 £	2024 £
Stocks	1,000	1,000

12 Debtors

	2025 £	2024 £
Trade debtors	22,905	4,192
Accrued income	11,261	-
Prepayments	8,219	-
	42,385	4,192

13 Cash and cash equivalencies

	2025 £	2024 £
Cash in hand	100	100
Cash at bank	62,647	114,986
	62,747	115,086

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	4,527	4,223
Taxation and social security	11,118	8,520
Accruals	7,301	6,129
	22,946	18,872

15 Obligations under leases and hire purchases contracts

The total value of future minium lease payments was as follows:	2025 £	2024 £
Land and Buildings		
Within one year	78,800	50,000
In two to five years	279,200	200,000
In over five years	418,000	468,000
	776,000	718,000
Plant and equipment		
Within one year	1,152	-
	777,152	718,000

16 Funds

Unrestricted funds	Opening Balance 01.01.25 £	Income £	Expenditure £	Transfers £	Closing Balance 31.12.25 £
General					
Unrestricted	160,552	775,172	(788,662)	-	147,062
Total Unrestricted funds	**160,552**	**775,172**	**(788,662)**	**-**	**147,062**
Restricted funds					
The National Lottery Community Fund - RC South West Region	-	42,055	(42,055)	-	-
Total Restricted funds	**-**	**42,055**	**(42,055)**	**-**	**-**
Total funds	**160,552**	**817,227**	**(830,717)**	**-**	**147,062**

Funds (continued) – prior year

	Opening Balance 01.01.24	Income	Expenditure	Transfers	Closing Balance 31.12.24
	£	£	£	£	£
Unrestricted funds					
General					
Unrestricted	129,402	733,407	(702,548)	291	160,552
Total Unrestricted funds	**129,402**	**733,407**	**(702,548)**	**291**	**160,552**
Restricted funds					
The National Lottery Community Fund - RC South West Region	-	32,892	(33,232)	340	-
Screwfix Grant	3,146	-	(3,163)	17	-
Founders for Good	1,393	-	(745)	(648)	-
	4,539	**32,892**	**(37,140)**	**(291)**	**-**
Total funds	**133,941**	**766,299**	**(739,688)**	**-**	**160,552**

The specific purposes for which material funds are to be applied are as follows:

- The unrestricted funds are available to be used at the trustees' discretion to further the objects of the charity.
- The Screwfix grant was awarded as a contribution towards installing new windows and doors.
- The Founders for Good grant funded the installation of a digital suite for our trainees within the Hub's premises.
- The National Lottery Community Fund grant was awarded to fund The Hub Approach project and has been used to pay for a new employee.

18 Analysis of net assets between funds

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Tangible assets	63,876	-	63,876	59,146	-	59,146
Current assets	106,132	-	106,132	120,278	-	120,278
	170,008	-	170,008	179,424	-	179,424
Creditors due within one year	(22,946)	-	(22,946)	(18,872)	-	(18,872)
	147,062	**-**	**147,062**	**160,552**	**-**	**160,552**

19 Related party transactions

L Eveleigh, a trustee, was an employee of Battens Solicitors. During the year, the trust paid Battens Solicitors £Nil (2024: £360) for legal services.

There were no amounts due to or from Battens Solicitors at 31 December 2025 (2024: £Nil).

The charity had no other transactions with related parties during the year (2024: none).