Company registration number: 8822560
Charity registration number: 1160971

Leaps and Bounds Community Project

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Batchelor Coop Ltd
Chartered Accountants
The New Barn, Mill Lane
Eastry, Sandwich
CT13 0JW

Leaps and Bounds Community Project

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Leaps and Bounds Community Project

Reference and Administrative Details

Trustees	J P Abbott, Chairman L Mussett C Matley G M Burnham
Secretary	J P Abbott
Senior Management / Leadership Team	D Smith, Project Manager
Charity Registration Number	1160971
Company Registration Number	8822560
	The charity is incorporated in England.
Registered Office	64-66 Southwall Road Deal Kent CT14 9AQ
Independent Examiner	Mark Batchelor BSC FCA Batchelor Coop Ltd Chartered Accountants The New Barn, Mill Lane Eastry, Sandwich CT13 0JW
Bankers	Nat West High Street Deal CT14 6EW

Leaps and Bounds Community Project

Trustees' and Directors' Report

The directors, who are all trustees of Leaps and Bounds Community Project ("the Charity") for the purposes of the Companies Act, submit their annual report and the financial statements of the Charity for the year ended 31 December 2025. The directors confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102).

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 20 December 2013 and registered as a charity on 18 March 2015. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the Management Committee. All members of the Management Committee give their time voluntarily and receive no benefits from the charity. There is a spread of experience of business and those with an interest and specialist training with the learning disabled and includes a trustee who son attends the project.

Two further trustees have been identified and will start their roles fully in 2026.

Organisational Structure

The Project is run by a salaried Project Manager with part-time support staff who are employed by the charity together with volunteers. The need to take each client's individual disability into account means that a high ratio of staff to clients is desirable, particularly if clients are prone to suffer from epilepsy, require monitoring for diabetes during the course of the day or have seizures.

We have a small group of very loyal volunteers who work under the direction of the qualified staff. From time to time the charity is asked to assist with work experience placements and as a consequence has developed induction training for those who spend a short time with the project.

Leaps and Bounds seeks to be a great employer and the trustees made a decision in 2022 to pay at least the National Living Wage going forward, provided finances allowed. At the end of 2025 it was agreed to once again increase pay in line with inflation and the government's living wage increase. As a result, staff will be paid £13.00 per hour from January 2026. Alongside this, our Project Manager's salary was increased by 4% in line with inflation. As well as demonstrating our thanks and support for our dedicated team, this rate of pay means that when we recruit, we have a very competitive rate compared to other potential local employers.

All staff and volunteers are trained to the required level in various core competencies and further training is provided in addition, where client's needs mean that specialist support is needed. Individual training plans are agreed and monitored during 1-1 meetings and the bi-annual staff reviews with the Project Manager and Chairman.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Objectives and activities

Objects and aims

In reviewing our aims and activities we believe that the focus of our work in the last 12 months has retained its emphasis on our key objectives and benefits.

Our charity's purposes, as set out in the objects contained in the company's Memorandum of Association, are:

To relieve the needs of adults with learning and or physical disabilities in particular by providing training, skills and support that will enable them to develop their life, social and educational skills and promote their greater independence.

Objectives, strategies and activities

Leaps and Bounds Community Project is an activity hub aiming to encourage healthier living and greater independence to our client base. The project offers a range of craft-based and other activities within a fully supported setting as well as an opportunity for clients to become involved in community craft fairs held locally. This variety of provision is unique to this area of South East Kent and is supported by Social Services.

The Project enjoyed an increasing client base during the reporting year. We have a wide range of service users, with varying degrees of learning and physical disabilities, and a significant proportion require 1-1 support. Some clients attend for as little as one half day per week, whilst others come multiple days. These clients, together with the general increase in service users, means that we have recruited several more staff and volunteers during the year. The age range of the clients is from age 21-60 plus.

Around a third of our clients have been with the project for more than 10 years so they have become firmly established and enjoyed continuity and community during that time. New clients are quickly accepted and welcomed by the others.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Achievements and performance
The provision of actual activities is as follows:

• When specialist education provision comes to an end, the risk to vulnerable adults who have been used to socialising within a school environment, is that they can become withdrawn and socially isolated. Leaps and Bounds provides a safe, friendly and inspiring space for clients to socialise and develop strong friendships. The project is totally committed to the social welfare and integration of its service users and a warm atmosphere with much laughter and fun is generally the order of the day. The charity recognises the importance of creating a supportive community within the project, so client birthdays and other special events are celebrated and shared as special days.
• For their parents or carers, some precious time to spend as they wish, once the client's formal education has finished, benefits their own well-being, as well as promoting the continuing independence and development of the clients.
• There will be some clients who get to a point where they can move into supported living accommodation once they have the requisite life skills to do so. Continuing to attend some day care sessions is very helpful to their well-being in making this transition. Alongside the day services, Leaps and Bounds are progressing plans to offer a supported living and respite resource for clients and their carers in the 12 months.
• The variety of craft activities which are available to clients includes, ceramic painting, cross stitch and latch rug making, crochet, card making, work with drift wood, simple sewing, beadwork, macramé and many more. The art therapies are helpful in aiding concentration, promoting mental well-being and a sense of achievement. Originally a craft-based initiative selling craft from a shop, the Project outgrew its original location and has been settled in its present location for the last 12 years. The clients now sell craft items through local Artisan Fairs, Facebook and through a local shop when possible. The level of ceramic work carried out within the centre has increased in recent years and continues to be a great source inspiration and involvement for the clients.
• The clients help with the planning, preparation and sharing of a healthy lunch which happens on a daily basis. The focus is on teaching how to make a well-balanced meal at a low cost. The safe preparation of food is also taught with some clients able to take a Food Hygiene Course; a key life skill and one promoting increased independence.
• The charity benefits from fresh produce, particularly fruit and vegetables donated to the project under a partnership with the nearest local supermarkets, who would otherwise have to pay for it to go in to landfill once the sell by date has been reached. The clients are taught to prep all kinds of fresh vegetables and homemade soups, curries and casseroles are often served for lunch.
• Craft fairs at The Landmark Centre in the town have continued to provide a further outlet and engagement opportunity for clients.
• We have continued to take on new clients and the necessary volunteers and staff to run the project. This has meant that the financial position of the charity has been further strengthened during 2025. Not only do we now have reserves which would allow us to cover 3-6 months of operating costs, we have also been able to put money away towards the fit out costs of the proposed new building we hope to occupy alongside our sister charity One Church Dover. Full planning permission is expected to be achieved in 2026.
• The Ford Tourneo vehicle purchased in 2023 served us well and during 2025 it was replaced with a newe petrol engine Dacia which provides additional opportunities for clients to engage with the community and is used on a daily basis.

Financial review

We ended the year with income exceeding expenditure creating a surplus of £17,525. Our reserves broght forward from 2024 amounted to £128,577 giving a cumulative reserves at 31 December 2025 of £146,102.

We ended the year with £8,532 in the Current Account and £120,207 in the Reserve Account £14,000 of this is a restricted fund for the delivery of the supported living unit.

Policy on reserves

The Board's aim to have reserve funds in place to meet unexpected expenditure or downturn in client attendance. Our aim is to have 3-6 months of operational costs covered at any given time. Income projections suggests that this can now be maintained long term.

Principal funding sources

The income for the ongoing work of the project comes largely from the County Council through Social Services funding. Sessions are approved by Care Managers Care allowances or, in some cases, the clients are free to buy in day care attendance through their Personal Independence Payment. Session costs are fixed by Social Services and have only seen a very small increase since the Project's formation. The current KKC financial position means we do not expect any increases to be introduced in 2026.

Despite this, the increased client base and hard work of our employees and volunteers has meant Leaps and Bounds is in a very secure position financially.

Investment policy and objectives

The Board is committed to transferring any surplus capital whenever possible into our Reserve Account in order to provide future security for the project and to allow purchases of equipment and resources as and when required. In addition, this reserve funds will help to provide the capital required to supply additional benefit to our service users in the proposed new building and supported living unit.

Fundraising disclosures

Profits from the Fundrasing Social generated funds of £728 (2024 : £0).

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Plans for future periods

Aims and key objectives for future periods

The redevelopment of the current site by One church Dover, will likely lead to much improved facilities as part of a new community hub and church facilities. Current estimates would suggest that full planning will finally be achieved mid 2026 and work may commence in 2027.

Originally, we planned to build a supported living unit, that could provide respite care and long term supported living for clients, as some are now approaching the age where parents and carers need to think about future plans. Towards the end of 2024, the house next door to the project became available for sale and was purchased by one of Leaps and Bounds Trustees with the view to Leaps and Bounds then operating it as a supported living unit, subject to planning and building work being carried out. Renovation and extension of the house took place in 2025 and it is expected that change of use will be applied for in Q3 2026. We already have clients keen to occupy the unit once all permissions are received.

Small company provisions

This report has been in accordance with the small companies' regime under the Companies Act 2006.

Reappointment of independent examiner

Batchelor Coop were appointed as the charitable company's independent examiners during the year and they have expressed their willingness to continue in that capacity.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Statement of Responsibilities
Statement of Trustee's Responsibilities

The trustees (who are also the directors of Leaps and Bounds Community Project for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 the incoming resources and application of resources, including its income and expenditure, of the charitable company 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 accounting standards, comprising FRS 102 have been followed, subject to any material departures 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 proper accounting records that can 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 9 September 2026 and signed on its behalf by:

J P Abbott
Company Secretary and Trustee

L Mussett
Trustee

Leaps and Bounds Community Project

Independent Examiner's Report to the trustees of Leaps and Bounds Community Project ('the Company')

I report to the charity trustees on my examination of the accounts of 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

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

(1) accounting records were not kept in respect of the company as required by section 386 of the 2016 Act; or

(2) the accounts do not accord with those accounting records; or

(3) the accounts do not comply with the accounting requirements of section 396 of the 2016 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 (FRS102)]

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

This report is made soley to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permissible by law, I do not accept or assume any responsibility to anyone other than the Charity and The Charity's Trustees as a body, for my work or for this report.

.....

Mark Batchelor BSC FCA
Independent Examiner
Chartered Accountant

Batchelor Coop Ltd
Chartered Accountants
The New Barn, Mill Lane
Eastry, Sandwich
CT13 0JW

15 September 2026

Leaps and Bounds Community Project

Statement of Financial Activities for the Year Ended 31 December 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Total Unrestricted 2024 £
Income and Endowments from:					
Donations and legacies	3	4,021	-	4,021	3,830
Charitable activities	4	213,737	-	213,737	189,747
Other trading activities	5	800	-	800	-
Investment income	6	1,253	-	1,253	1,233
Total Income		219,811	-	219,811	194,810
Expenditure on:					
Raising funds		(72)	-	(72)	-
Charitable activities	7	(187,540)	-	(187,540)	(168,385)
Management and administration	8	(9,694)	-	(9,694)	(6,197)
Governance costs	9	(4,980)	-	(4,980)	(4,561)
Total Expenditure		(202,286)	-	(202,286)	(179,143)
Net income		17,525	-	17,525	15,667
Net movement in funds		17,525	-	17,525	15,667
Reconciliation of funds					
Total funds brought forward		114,577	14,000	128,577	112,910
Total funds carried forward	19	132,102	14,000	146,102	128,577

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 is shown in note 20.

Leaps and Bounds Community Project

(Registration number: 8822560)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	16,366	15,753
Current assets			
Debtors	15	10,405	5,615
Cash at bank and in hand	16	129,118	115,348
		139,523	120,963
Creditors: Amounts falling due within one year	17	(9,787)	(8,139)
Net current assets		129,736	112,824
Net assets		146,102	128,577
Funds of the charity:			
Restricted income funds			
Restricted funds	19	14,000	14,000
Unrestricted income funds			
Unrestricted funds		132,102	114,577
Total funds	19	146,102	128,577

For the financial year ending 31 December 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on 9 September 2026 and signed on their behalf by:

.....
J P Abbott
Company Secretary and Trustee

.....
C Matley
Trustee

The notes on pages 11 to 20 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2025

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
64-66 Southwall Road
Deal
Kent
CT14 9AQ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with applicable United Kingdom Accounting Standards, the Charity Commission 'Statement of Recommended Practice: Accounting and Reporting by Charities' (SORP), the Financial Reporting Standard 102, and the Companies Act 2006. A summary of the principal accounting policies, which have been applied consistently, except where noted, is set out below.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments
Revenue is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are deducted from the asset's carrying amount.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including the cost and examination of the accounts, strategic management and Trustee's meetings and reimbursed expenses.

Cash and cash equivalents

Cash and cash equivalents 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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets
Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	15% reducing balance basis

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Cash and cash equivalents
Cash and cash equivalents 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.

Creditors
Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	3,989	3,989	3,577
Gift aid reclaimed	32	32	253
	4,021	4,021	3,830

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Sales of goods	5,880	5,880	5,693
Clients fees	202,738	202,738	180,065
Clients sessions	5,119	5,119	3,989
	213,737	213,737	189,747

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Fundraising	800	800
	800	800

6 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,253	1,253	1,233

7 Expenditure on charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Purchases	1,985	1,985	2,689
Clients outings	30	30	344
Catering	2,417	2,417	2,187
Wages and salaries	30,188	30,188	26,564
Support workers	119,340	119,340	94,707
Stall hire	600	600	500
Bad debts written off	1,564	1,564	4,238
Pension costs	1,218	1,218	1,044
Legal and professional fees	-	-	6,000
Rent	23,200	23,200	22,200
Motor expenses	3,309	3,309	3,289
Depreciation of fixtures and fittings	1,142	1,142	1,394
Depreciation of motor vehicles	3,299	3,299	3,094
(Profit)/loss on sale of tangible fixed assets held for charity's own use	(752)	(752)	135
	187,540	187,540	168,385

8 Management and administration

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Marketing and publicity	173	173	486
Repairs and maintenance	3,276	3,276	1,065
Entertaining	501	501	606
Staff training	895	895	102
Insurance	877	877	905
Telephone and fax	505	505	435
Printing, postage and stationery	547	547	464
Sundry expenses	605	605	181
Cleaning	1,842	1,842	1,440
Travel and subsistence	115	115	231
Bank charges	358	358	282
	9,694	9,694	6,197

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Accountancy and examination fees	3,540	3,540	3,128
Bookkeeper	1,440	1,440	1,433
	4,980	4,980	4,561

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	149,528	121,271
Pension costs	1,218	1,044
	150,746	122,315

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Support workers	13	12
Administration	1	1
	14	13

5 (2024 - 4) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

12 Independent examiner's remuneration

	2025 £	2024 £
Other fees to examiners		
Examination-related assurance services	1,884	1,656
All other services	1,656	1,472
	3,540	3,128

13 Taxation

No provision for taxation is included in the financial statements as the company is a charity entitled to the exemption from tax afforded by Section 505, ICTA 1988.

14 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 January 2025	13,058	16,500	29,558
Additions	1,226	13,194	14,420
Disposals	(118)	(16,500)	(16,618)
At 31 December 2025	14,166	13,194	27,360
Depreciation			
At 1 January 2025	6,586	7,219	13,805
Charge for the year	1,142	3,299	4,441
Eliminated on disposals	(33)	(7,219)	(7,252)
At 31 December 2025	7,695	3,299	10,994
Net book value			
At 31 December 2025	6,471	9,895	16,366
At 31 December 2024	6,472	9,281	15,753

15 Debtors

	2025 £	2024 £
Trade debtors	8,999	3,994
Prepayments	1,106	1,353
Other debtors	300	268
	10,405	5,615

16 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	379	542
Cash at bank	128,739	114,806
	129,118	115,348

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,247	641
Other creditors	5,464	5,206
Accruals	3,076	2,292
	9,787	8,139

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,218 (2024 - £1,044).

19 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Balance at 31 December 2025 £
Unrestricted funds				
General				
General	114,577	219,811	(202,286)	132,102
Restricted funds				
Assisted living home fund	14,000	-	-	14,000
Total funds	128,577	219,811	(202,286)	146,102

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General				
General	92,910	194,810	(173,143)	114,577
Restricted				
Assisted living home fund	20,000	-	(6,000)	14,000
Total funds	112,910	194,810	(179,143)	128,577

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2025 £
Tangible fixed assets	16,316	-	16,316
Current assets	125,039	15,324	140,363
Current liabilities	(8,638)	(1,324)	(9,962)
Total net assets	132,717	14,000	146,717

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2024 £
Tangible fixed assets	15,753	-	15,753
Current assets	105,639	15,324	120,963
Current liabilities	(6,815)	(1,324)	(8,139)
Total net assets	114,577	14,000	128,577

21 Related party transactions

There were no related party transactions in the year.

The charity is controlled by the trustees who are all directors of the company.