End of year report & Independently Examined Financial statements

For the Year Ended 31st March 2026

Charity number: 1161092

The Pod

Reports and Accounting

For the Year ended 31st March 2026

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Trustee report

History - The Pod is a grassroots initiative, founded by parent carers in 2013 in response to a lack of services for disabled children in Mendip. Maintaining a service that is member led is essential in ensuring Pod beneficiaries support one another and reach their full potential.

Objectives - (CIO extract) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.'

Dear Pod Community, Friends and Supporters,

This has been another remarkable year for The Pod. It is inspiring to see how our charity continues to grow while staying true to the values it was founded on, bringing people together, creating opportunities, and ensuring that everyone feels they belong.

Over the past year, we have supported more people than ever before, expanded key projects, and created new opportunities for children, young people, adults with additional needs, and their families to connect, learn and thrive. None of this would have been possible without the passion and commitment of our staff, volunteers, trustees, funders and supporters. Thank you to every one of you for the part you have played.

As we look to the future, demand for our services continues to grow, bringing both opportunities and challenges. With your continued support, we are excited to build on this year's achievements, work towards securing a permanent home for Pod, and continue making a positive difference in our community.

On behalf of the Board of Trustees, thank you for believing in Pod and helping us create a more inclusive community where everyone can thrive.

In appreciation

Moira Spence

Moira Spence
Chair of Trustees

The charity has continued to strengthen its reach and impact, delivering more sessions and activities than in the previous reporting period.

In summary, the number of activities delivered across the year increased by 15.6%, rising from 270 in the year ending 2025 to 312 in the year ending 2026. This growth can largely be attributed to the development and expansion of the charity's longest running project, Pod Youth Club.

The following section provides a brief summary of each project, highlighting the activities delivered and their contribution to the charity's overall impact.

1) Pod Youth Club (term time project) welcomes children and young people aged 8–17 with additional needs. In response to growing demand, the project expanded from one weekly session to two. Group 1 meets from 5:15 –6:45 pm, followed by Group 2 from 7:00 –8:30 pm.

The club operates with a 1:3 staff-to-child ratio, ensuring that every child receives high-quality support from a skilled, consistent and dedicated team. Through a wide range of activities, children develop essential life skills, build confidence, and form meaningful friendships. In keeping with the charity's ethos, activities, as with all Pod projects, are co-designed and co-led by the young people, giving them ownership of their experiences and encouraging independence.

The expansion to two sessions has had a significant impact on accessibility. Although there remains a waiting list, waiting times have reduced considerably, enabling more children to access the project much sooner than when the project operated as a single group.

2) Zone Young Carers supports children aged 8–16 and runs on alternate Wednesday evenings during term time, with additional holiday activities throughout the year.

Many of the children have a sibling with additional needs or care for a parent with a long-term health condition. The group offers a balance of nurturing, low-key activities and more energetic sessions to meet the diverse needs and interests of those attending. This year's highlights included trips to Center Parcs, swimming, and trampolining.

The project is funded by Somerset Council. During the year, the charity joined a county-wide consortium of Young Carers providers, working together to streamline services and improve their long-term sustainability.

3) Pod Plus Pod Plus meets on Monday evenings from 6:30 pm to 8:30 pm and is attended by young adults with additional needs aged 17–30. The group is supported by an experienced team at a 1:5 staff to member ratio.

Activities are chosen by the members and are often creative or themed, with cooking, sharing meals, and catching up with friends remaining firm favourites. This year, members also enjoyed trips to local restaurants and the Heal Rewilding Centre.

Pod Plus has had a positive year, with strong attendance and more enquiries. The team are exploring ways to make space for more people to benefit from the weekly social group.

4) POP Disco is a highlight in the Pod calendar, bringing together people from different backgrounds through a vibrant, open-access monthly event. Attendance continues to grow as its reputation develops, with new friendships and meaningful connections forming and often continuing beyond the disco itself.

The event features a resident DJ, a colleague with additional needs, who brings energy and inclusivity to each session. Themes have included karaoke, dance moves, and 80s nights. Dressing up

is a much-loved part of the experience, with attendees embracing the opportunity to express themselves and have fun.

POP Disco also provides valuable opportunities for parents, carers, and personal assistants to connect and support one another, while adults with additional needs enjoy a fun, welcoming, and inclusive social experience. We remain confident that, once a month, POP Disco is the most joyful place in Frome!

5) IAMM (Just A Morning Meet-Up) moved from monthly to weekly sessions from mid-March 2026, meeting on Thursdays from 10:00am – 12:00 noon. The group offers parent carers a welcoming, non-judgemental space to pause, connect with others, and access support and signposting.

Sessions provide opportunities to share experiences, discuss challenges around education, funding, support, and caring responsibilities, and gain encouragement from peers and the Pod team. Attendance has been variable as parent carers' needs continue to evolve, with many also accessing online support networks. The move into the charity's new pop-up community café space has created further opportunities for connection, and consultation shows the support remains valued as the team continues to adapt the offer to meet families' needs.

6) Community Accessible Bingo (weekly) runs weekly on Monday evenings in partnership with the Cheese & Grain, supported by a wonderful team of volunteers, including many people with additional needs. The charity's pop-up café provides affordable snacks and drinks for attendees, while also creating valuable volunteering opportunities. For some volunteers, this offers the chance to gain skills and work experience in a supportive environment alongside their other activities with the charity.

Both volunteers and attendees take great pride in being part of the bingo community. For many, it is a weekly highlight and an essential opportunity to socialise, maintain friendships, and leave the house, with bingo providing a vital regular connection point for those who may otherwise have limited opportunities to meet with others.

7) Pod Scrapstore continues to grow as a sustainable social enterprise that will provide adults with additional needs, opportunities for work experience, skills development, and a meaningful community contribution. There is a role for everyone, with volunteers gaining confidence, and valuable experience. Scrapstore provides affordable creative materials for schools, nurseries, families, and local creatives, with growing links across the South West.

Little Scrapstore, conveniently located in the town centre, reopened in March (following a winter reset) with improved accessibility, an enhanced customer experience, and a refreshed space designed to support future growth, including a new work experience trainee development programme launching in Spring 2026.

This year, Scrapstore delivered commissioned loose parts play projects with Frome Town Council, community activities at events including ScrapFest and the Frome Children's Festival, and continued to grow its donation and customer networks.

8) Pathways originally piloted as Workshop in 2022, Pathways has evolved into a Department for Education-funded learning programme for adults with additional needs. The programme helps learners build confidence, develop life skills, and make meaningful connections through practical, supportive learning. During 2025/26, the charity delivered five short courses, ranging from taster sessions to six-week programmes, held on Thursdays from 10:00 am–3:00 pm.

9) The Keycentre POP-up Cafe was established after the charity was invited by Frome Town Council to run a community café. Every Thursday between 9:00am and 2:30pm it has quickly become a welcoming hub, bringing together Pod members and the wider community while raising the charity's profile.

The café has enabled Pathways to relocate into the same building and JAMM to expand to weekly sessions, creating more opportunities for connection and support. It offers affordable, and often free, refreshments for people who value a place to belong, while also providing a foundation for a future work experience programme as adults transition from other Pod projects.

The café demonstrates the impact of inclusive community spaces and strengthens the charity's case for securing a permanent, larger base to support its growing community.

Wider Community Activities

Community activities are an important part of Pod, providing our community with opportunities to connect, reduce isolation, and stay engaged during holidays and at seasonal events. Families and project members help shape the activities we deliver, and this year the charity led or benefitted from a range of community initiatives, including (but not limited to):

- Annual Panto trip. 68 Pod members and Friends of Pod watched the accessible performance of Cinderella. They had a great time joining in with the stage fun and songs.
- Annual trip to the seaside for attendees, families, and Friends of Pod. Fun with Sandcastles, fish and chips, pedalos, ice-creams and new friendships.
- The new Beat the Winter Blues annual party was launched, with 80 people in attendance.
- Attendees and Friends of Pod ran stalls at the Carnival Fun Day, Lions Fete and Winter Charity Fair.
- The team distributed 60 Circus Starr tickets to the Pod community and Friends of Pod.
- Pod families came together to enjoy the "Slip and Slide" activity in Beckington, a great session with lots of splashing and squealing.
- Pod Plus members and colleagues continue to run 'Puzzle Swap' which takes place once a month in Coffee 1. Puzzles are donated, sold and swapped.
- Glastonbury Festival Crowd Marshal Team. 39 staff, beneficiaries and Friends of Pod (including 5 people with additional needs) were supported to work together. 936 volunteer hours (not included in volunteer hours)

This years presentations included;

- Pod ambassadors attended local groups, schools and colleges
- Frome Job Centre - Improving Lives event
- Aspiris Careers Event at the Cheese & Grain.

The number of direct beneficiaries in the year ending 2026 was 917.

The charities first Impact Report celebrates the key outcomes, achievements, and data captured throughout the year – also found at www.thepodcharity.org.uk/impact

The team

The Pod leadership team includes 1 Founder Charity Manager and 1 Project Development Manager (until Dec 2025) each working 20 hours a week. Day-to-day management, project development and fundraising is undertaken by this team. Trustees ensure that key policies are in place, reviewed and adhered to, with safeguarding at the top of the agenda.

Service delivery is in the skilled hands of employed sessional workers who often work in other projects run by the charity and provide cover; ensuring no projects are cancelled due to unforeseen staff absences.

The employed team around the projects also include;

Administrator	20 hr week (28hr from Jan 2026)
Pod Youth Club	1 Youth Leader/4 Youth Workers
The Zone	1 Youth Leader/1 Youth Worker
Pod Plus	1 Project Lead/1 Assistant
POP Disco	1 Project Lead/1 Assistant/1 resident DJ*
Scrapstore	1 Scrapstore Co-ordinator
Pathways	1 Teacher/1 Assistant
Keycentre Cafe	3 Community Assistants*

Additionally the charity employs 2 people with additional needs; One produces marketing materials fliers etc and is our resident DJ*. The other employee supports community activities. Pod provides a support worker for each employee (funded by DWP Access to Work)

We value our team of volunteers and are very grateful for the hours they donate. This year volunteer hours totalled an impressive 1839 hours. These hours are calculated as follows;

377 Core projects requiring volunteer support e.g Pod Plus, POP discos excluding Scrapstore

280 Scrapstore e.g Little Scrapstore opening once a week/ market days and popup events

153 Community projects e.g Children's festival and seasonal fetes and market stalls

926 Weekly Bingo

93 Additional hours worked by Leadership team

Sixty-one volunteers supported Pod projects this year (including 19 with additional needs). Their contribution is vital to delivering a diverse range of services. However, the charity relies on paid sessional staff to provide the expertise, consistency, and stability needed to support vulnerable children, adults, families, and to train volunteers. In 2025, salaries accounted for 74% of annual expenditure (down from 79% in 2024).

Fundraising

Following the trustees' decision in 2024 to harness the fundraising expertise within the charity's management team, this internal strategy has continued to yield positive results. At the same time, the charity has been actively preparing for growth, with plans to secure a lease on a premises to house all its projects and provide a base for the charity. The aim is to build the necessary resources to enable this move as early as possible, while carefully balancing the needs of existing projects to ensure they are not compromised.

Structure and Governance

The Charity Manager reports to the board at each trustee meeting, providing updates on projects, community activities, safeguarding, finance, and other key matters. The board met quarterly in March, June, September, and December. Trustees also meet individually with the Charity Manager to discuss matters relating to their areas of responsibility. The Charity Manager line manages the Administrator and Leadership Team, who in turn supervise project staff and volunteers.

Administration

Registered Charity address: c/o Frome Town Hall, Christchurch Street West, Frome, BA11 1EB

Banking: Co-operative bank, Po Box 250, Delf House, Southway, Skelmersdale, WN8 6WT

Trustees

M Spence

S Drake

M Rhodes

E Denne (from Dec 2025)

Payroll: In-house using Brightpay software.

Insurance: Ansvar Insurance through Access Insurance services - renewal date 25th February 2027

Unaudited accounts: Westcotts Chartered Accountants, Axminster, Devon, EX13 5AD

Independent Examination: A Liggatt, FCA, 16 Sunny Hill, Nunney, BA11 4ND

Governance

Governing Document:

The charity formed as a community group on the 1st May 2013 and became a registered charity (CIO) with voting members on the 27th March 2015. If the CIO is wound up; the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. Members must be aged 18+ and membership is an annual renewal costing £12 for family membership and £8 for individual adults. The number of members in the year ending 2026 is 90 (2025 – 54)

Trustee Appointments:

Recruiting trustees to broaden the board's skills and expertise remains an ongoing priority. Trustee skills and board needs are regularly reviewed using a skills matrix to ensure effective and balanced governance.

The members or the charity trustees may at any time appoint a new charity trustee when there is an identified need. An interested trustee is provided with an 'essential guidance on being a trustee' They will attend a trustee meeting before their first appointment in addition to receiving a copy of the constitution, latest annual report and statement of accounts. *'The 'new trustee' will be provided with a mentor who will provide support as required'*

One-third of trustees retire by rotation at each AGM, with those who have served longest since their last appointment or reappointment retiring first.

All trustees give their time voluntarily and receive no remuneration or benefits.

Summary of Financial Activities

We always aim to minimize the cost of our services to disadvantaged families, however we do acknowledge an income made up of voluntary contributions e.g. weekly 'subs' in the reports. In 2025/26 charitable activity and fundraising income generated £33,496 (2025: £27,016)

The charities trading activities generated an additional £13,541.14 (2025: £19,993) against £6,979 in expenses (2025: £5,820)

The team around Pod maintains excellent relations with its funders and has a good track record with fundraising. Charitable donations and grants given by individuals, groups and grant making bodies totaled £76,396 (2025: £74,362) this includes;

- £9,996 from Somerset Council for a commission to run Young Carers services.
- £7,644 unrestricted funding from Somerset Council to deliver Pathways

Investment income £311 - Generated from interest earned on the designated funds savings account.

The trustees would like to thank all our funders and donors, large and small, for their generous support, which has enabled the charity to develop and expand its services. A full list of donors can be found on pages 12–13 of the financial statements.

The income for the year ending 31 March 2026 totalled £125,167 (2025: £121,371) against expenditure of £116,311 (2025: £95,078)

Reserves and Financial Planning Statement

At the end of the 2025/26 financial year, the charity holds unrestricted reserves of £48,974, with a further £31,067 in restricted reserves allocated to core projects and associated core costs.

The Trustees acknowledge the considerable challenges within the current funding environment, including increased competition, the ongoing cost-of-living crisis, and rising demand for services. They will continue to monitor the level of unrestricted reserves, which remain within the target range of £45,497 to £54,597 at year-end. This range represents 5 to 6 months of the charity's annual operating costs for the year ending 2026/27, based on **current** activity levels.

It should be noted that the Trustees have designated a further £45,000 from unrestricted funds specifically for venue hire, in anticipation of securing new premises for the charity in 2026/27.

Looking forward, the Trustees have carefully considered the risks associated with the charity's anticipated growth and strategic "step change" in the coming year. They consider the current level of unrestricted reserves, together with designated funds - appropriate and proportionate, taking into account the projected operating costs and developments planned for 2026/27.

The charity is in receipt of multi-year funding from the Postcode Lottery and the Barbara Ward Foundation, alongside various one-off grants and individual donations. However, a funding shortfall remains, with a fundraising target of approximately £98,000. Meeting this target is essential to maintain the charity's vital services for vulnerable children, adults, and families.

It is important to note that this target is not solely reliant on grants, reflecting the charity's efforts to build its income from charitable, trading and commissioned activities to reduce dependence on grant funding. In 2025/26, activity generated income represented 38% of total income.

This budget projection does not include plans to establish a dedicated base for the charity's operations, a key strategic goal, though not yet secured.

The Board will continue to monitor the charity's strategy and reserves policy throughout the 2026/27 financial year, to ensure its long-term financial sustainability and the successful delivery of its charitable objectives.

Maria Spice
..... (Trustee)

The Pod

Independent Examiner's Report to the trustees of The Pod

I report to the trustees on my examination of the accounts of The Pod for the year ended 31 March 2026.

Responsibilities and basis of report

As the charity trustees of The Pod you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Pod's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Pod as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

AA Liggatt FCA

Independent examiner name

Date: 14.7.2026

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees 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.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity 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 15/7/26 and signed on its behalf by:

Sarah Drake

S Drake
Trustee

Statement of Financial Activities for the Year Ended 31 March 2026

	Note	Unrestricted funds £	Restricted funds £	Total 2026 £	Total 2025 £
Income and Endowments from:					
Donations and legacies	2	48,048	43,222	91,270	83,792
Other trading activities	3	31,257	2,329	33,586	37,579
Investment income	4	311	-	311	-
Total income		79,616	45,551	125,167	121,371
Expenditure on:					
Raising funds		(3,928)	(3,050)	(6,978)	(5,820)
Charitable activities	5	(51,228)	(58,105)	(109,333)	(89,258)
Total expenditure		(55,156)	(61,155)	(116,311)	(95,078)
Net income/(expenditure)		24,460	(15,604)	8,856	26,293
Gross transfers between funds		117	(117)	-	-
Net movement in funds		24,577	(15,721)	8,856	26,293
Reconciliation of funds					
Total funds brought forward		69,397	46,788	116,185	89,892
Total funds carried forward	12	93,974	31,067	125,041	116,185

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

The funds breakdown for 2025 is shown in note 12.

The Pod

(Registration number: 1161092)
Balance Sheet as at 31 March 2026

	Note	2026 £	2025 £
Current assets			
Debtors	9	8,834	2,710
Cash at bank and in hand	10	118,163	114,938
		126,997	117,648
Creditors: Amounts falling due within one year	11	(1,956)	(1,463)
Net assets		125,041	116,185
Funds of the charity:			
Restricted income funds			
Restricted funds		31,067	46,788
Unrestricted income funds			
Unrestricted funds		93,974	69,397
Total funds	12	125,041	116,185

The financial statements on pages 5 to 15 were approved by the trustees, and authorised for issue on 15/7/26 and signed on their behalf by:

Sarah Drake

S Drake
Trustee

Notes to the Financial Statements for the Year Ended 31 March 2026

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Pod meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

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.

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.

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.

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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.

Financial instruments

Recognition and measurement

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2026 £	Total 2025 £
Donations and legacies;				
Donations	7,834	1,000	8,834	5,463
Voluntary contributions	12,275	-	12,275	8,651
Grants, including capital grants;				
Grants from other charities	26,894	42,222	69,116	68,899
Memberships	1,045	-	1,045	779
	48,048	43,222	91,270	83,792

3 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2025 £
Trading income	6,176	-	6,176	9,138
Fundraising	18,751	335	19,086	16,888
Tuck	959	-	959	698
Scrapstore	5,371	1,994	7,365	10,855
	31,257	2,329	33,586	37,579

4 Investment income

	Unrestricted funds General £	Total 2026 £
Interest receivable and similar income;		
Interest receivable on bank deposits	311	311
	311	311

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2026 £	Total 2025 £
Charitable activities		49,149	57,962	107,111	87,316
Support costs	6	2,079	143	2,222	1,942
		51,228	58,105	109,333	89,258

6 Analysis of support costs

	Unrestricted funds General £	Restricted funds £	Total 2026 £	Total 2025 £
Training	652	136	788	490
Finance costs	59	7	66	86
Governance costs	1,368	-	1,368	1,366
	2,079	143	2,222	1,942

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year (2025: Nil).

No trustees have received any reimbursed expenses or any other benefits from the charity during the year (2025: Nil).

8 Staff costs

The aggregate payroll costs were as follows:

	2026 £	2025 £
Staff costs during the year were:		
Wages and salaries	86,827	70,516

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

	2026 No	2025 No
Average head count of employees	12	13

No employee received emoluments of more than £60,000 during the year (2025: Nil)

9 Debtors

	2026 £	2025 £
Other debtors	8,834	2,710

10 Cash and cash equivalents

	2026 £	2025 £
Cash on hand	1,935	1,094
Cash at bank	116,228	113,844
	118,163	114,938

11 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	1,476	983
Accruals	480	480
	1,956	1,463

Notes to the Financial Statements for the Year Ended 31 March 2026 (continued)

12 Funds

	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2026 £
Unrestricted funds					
General					
General Funds	39,397	79,616	(55,156)	(14,883)	48,974
Designated					
Designated Fund	30,000	-	-	15,000	45,000
Total unrestricted funds	69,397	79,616	(55,156)	117	93,974
Restricted funds					
David Solomon	-	500	-	-	500
FAST	2,263	-	(147)	213	2,329
FTR - Scrapstore	1,094	-	(937)	(157)	-
Leonard Laity Stoate	1,381	-	(1,381)	-	-
Friends of Frome Hospital	-	1,000	-	-	1,000
Frome Town Rotary	1,025	-	-	-	1,025
Access For All - DWP	-	1,422	(1,462)	40	-
Albert Hunt	2,250	-	(2,250)	-	-
Witham Vale - Community	-	1,000	(887)	(113)	-
Swim fundraiser	523	-	(523)	-	-
ASDA PYC	-	600	(600)	-	-
CO-OP fund	1,538	-	(750)	-	788
Happy Families	500	-	(400)	(100)	-
Lions Club	2,023	-	(28)	-	1,995
Medlock	2,000	-	(2,000)	-	-
Sir Jules Thorn	985	-	(985)	-	-
Somerset Council	-	9,997	(9,797)	-	200
Van Neste	3,672	-	(3,672)	-	-
Barbara Ward	4,385	5,000	(3,706)	-	5,679
CIAT	1,000	-	(1,000)	-	-
Comic Relief	4,500	500	(5,000)	-	-
FTC - PP Development	2,500	-	(159)	-	2,341
FTC - Play Trolley	1,330	1,994	(2,622)	-	702
FTC - Community	3,871	-	(1,015)	-	2,856
10 Year Party	-	285	(285)	-	-
Glasto Admin	-	50	(50)	-	-
Gosling Foundation	5,457	4,000	(7,605)	-	1,852
KFC Foundation	-	3,000	(3,000)	-	-

Notes to the Financial Statements for the Year Ended 31 March 2026 (continued)

	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2026 £
SCF	2,641	-	(2,641)	-	-
Sherborne	1,850	-	-	-	1,850
Woodroffe Benton	-	2,000	(1,200)	-	800
REACH	-	6,972	(4,708)	-	2,264
CAG Somerset	-	127	-	-	127
Selwood Housing	-	1,955	-	-	1,955
Baily Thomas	-	2,000	(1,775)	-	225
FTC - Key Centre	-	3,000	(421)	-	2,579
	46,788	45,402	(61,006)	(117)	31,067
Total funds	116,185	125,018	(116,162)	-	125,041

Unrestricted funding to support core activities and charity growth includes grants and donations from the following funders:

£7,644 from Somerset Council
£17,000 from Postcode Local Trust
£1,000 from S Morland

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General					
General Funds	39,707	55,402	(25,712)	(30,000)	39,397
Designated					
Designated Fund	-	-	-	30,000	30,000
Total unrestricted funds	39,707	55,402	(25,712)	-	69,397
Restricted funds					
David Solomon	650	-	(650)	-	-
Frome Town Rotary	393	-	(393)	-	-
MASG	314	-	(314)	-	-
Douglas Arter	63	-	(63)	-	-
FAST	3,042	-	(779)	-	2,263
FTC - Scrapstore	1,732	-	(1,732)	-	-
FTR - Scrapstore	2,000	-	(906)	-	1,094
Leonard Laity Stoate	704	1,200	(523)	-	1,381
Mendip Shape Lottery	169	-	(169)	-	-
Frome Lottery	-	200	(200)	-	-
Frome Town Rotary	750	275	-	-	1,025

Notes to the Financial Statements for the Year Ended 31 March 2026 (continued)

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Access For All - DWP	(77)	1,752	(1,675)	-	-
Albert Hunt	3,000	-	(750)	-	2,250
Witham Vale - Community	40	1,000	(1,040)	-	-
Swim fundraiser	573	-	(50)	-	523
ASDA PYC	800	-	(800)	-	-
CO-OP fund	638	900	-	-	1,538
Happy Families	-	500	-	-	500
Lions Club	1,000	5,000	(3,977)	-	2,023
Medlock	2,000	-	-	-	2,000
SCF Core	4,309	-	(4,309)	-	-
Sir Jules Thorn	2,000	-	(1,015)	-	985
Somerset Council	16,878	-	(16,878)	-	-
Van Neste	9,207	-	(5,535)	-	3,672
Barbara Ward	-	5,000	(615)	-	4,385
CIAT	-	1,000	-	-	1,000
Comic Relief	-	4,500	-	-	4,500
FTC - PP Development	-	2,500	-	-	2,500
FTC - Play Trolley	-	3,890	(2,560)	-	1,330
FTC - Community	-	5,500	(1,629)	-	3,871
10 Year Party	-	1,414	(1,414)	-	-
Glasto Admin	-	700	(700)	-	-
Gosling Foundation	-	6,000	(543)	-	5,457
Ind Market Craft	-	1,752	(1,752)	-	-
KFC Foundation	-	2,500	(2,500)	-	-
SC - Zone	-	9,997	(9,997)	-	-
SCF	-	8,500	(5,859)	-	2,641
Sherborne	-	1,850	-	-	1,850
	50,185	65,930	(69,327)	-	46,788
Total funds	89,892	121,332	(95,039)	-	116,185

13 Analysis of net assets between funds

Notes to the Financial Statements for the Year Ended 31 March 2026 (continued)

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2026 £
Current assets	95,930	31,067	126,997
Current liabilities	(1,956)	-	(1,956)
Total net assets	93,974	31,067	125,041

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Current assets	70,860	46,788	117,648
Current liabilities	(1,463)	-	(1,463)
Total net assets	69,397	46,788	116,185

14 Related party transactions

There were no related party transactions in the year (2025: Nil).