Tracking ID: 1022660-1295683

Company registration number 09904428 (England and Wales)

Charity registration number 1166877 (England and Wales)

FRESH HOPE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025



FRESH HOPE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs D Heusch Mr D P Lynch Ms S Mclean Mr A F Solomon Mr J Taylor Mr M D Barber Mrs C Workman Mr S Harris Mrs S A Hogan	 (Appointed 1 December 2025)
Country of incorporation	United Kingdom (England and Wales)	09904428
Charity registration	England and Wales	1166877
Registered office	Trouville Battledown Approach Cheltenham Gloucestershire United Kingdom GL52 6RA	
Accountants	BK Plus Limited 6 Manor Park Business Centre Mackenzie Way Cheltenham Gloucestershire England GL51 9TX	
Solicitors	BPE Solicitors LLP St James House St James Square Cheltenham Gloucestershire GL50 3PR	

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FRESH HOPE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Our charity's purposes as set out in the objects contained in the company's articles of association are to:

To improve and transform the lives of individual people and communities, in such communities as the trustees may from time to time think fit, with special emphasis on, but not exclusively, young people, adults at risk and disadvantaged families, by sponsoring, supporting and/or implementing community projects. To work with, encourage and provide opportunities for people in communities who have what they need, to work with those who do not, and so make the community a caring and healthy place to live for all.

We will do this by sponsoring, promoting and supporting a variety of projects delivering benefits to the community.

How our activities deliver public benefit

Currently, Fresh Hope has the following projects delivering benefit to the public:

1. The School House Café (SHC): Our aim in 2025 was to improve further the financial performance and community impact of the School House Cafe, largely through continuing to increase involvement in frequent and regular events. We offer volunteer placements to people with disabilities, those with mental health challenges, those needing confidence to return to work, and young people seeking employment experience. Almost every day regular events happen in the cafe from art classes to exercise for the elderly. Bigger events included:
    1. Family events especially in the school holidays including food and crafts with different focuses from unusual animals to community choirs
    2. A weekly community lunch for those less well off or socially isolated in our community, including a Christmas lunch for over 100 people entertained by a silver band.
    3. An evening performance of As you like it.

2. The Cycle Project. The project continues to provide cycle repair, servicing and the sale of refurbished bikes. This project continues to grow rapidly in 2025 with activity and grants taking income up around 175% over 2024. Combining the financial performance of the SHC and the Cycle Project reduced overall losses to around £2,000 and is Run by a team of volunteers

3. The Family Pantry has continued to grow, helping up to 50 families each week. For a £4 weekly membership fee, families are provided with 8 shelf items, two fridge or freezer items and free fresh fruit and vegetables. We see continuing collaboration in this project including working with the Rock who provide space, and links with several schools, who provide food at Harvest and Christmas, sending pupils over to experience what the Family Pantry has to offer.

4. The Armoury (A community gym). 2025 saw ongoing growth to a position close to financial stability. The community that we have created, of people from 18 to retirement age, which nurtures it's members and actively supports Physical, Mental, Emotional and Spiritual health, is something that the staff and trustees are rightly proud of. Activities include:
    - A growing community of members
    - Ongoing Personal Training for members
    - External classes across Cheltenham
    - The sale of branded merchandise
    - Social and fund raising events, including a Christmas party attended by more than 150 people

FRESH HOPE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5. In 2025 we added two new projects to Fresh Hope
   - A Neighborhood Connector using ABCD (Asset Based Community Development) techniques to increase the wellbeing of the community
   - A Theatre company offering opportunities to people in the community to put on a pre-Christmas performance, of various plays and musicals delivering a quality and edifying event and raising money for local charities.

Delivering these public benefits would not be possible without:
- Our staff who continue to show real compassion for the communities they serve while delivering a professional service to our customers
- The tireless efforts of the volunteers who run some of the projects and who manage and run the charity as a whole
- The customers of both the SHC and the Armoury gym, who have continued to support us with their custom.

We are thankful for the ongoing financial support of a large number of grant making bodies who have specifically supported us to offer a wide range of opportunities including a community fridge and helping individuals on the path to employment. We have been delighted and humbled by the number of individuals who continue to support our work financially. It would be inappropriate to mention names here but our heartfelt thanks to each and every one of you.

Our Values

At Fresh Hope we aspire to live out our values;

Community; we are passionate about building inclusive and authentic communities, generating joy and a sense of belonging.

Compassion; we are kind, warm and generous to everyone we encounter.

Integrity; we act in an honest and open way, treating each other with dignity and respect.

Teamwork; we achieve more when we collaborate and all work together.

Financial review

Going concern

The balance sheet shows that the general fund is currently in deficit. This has been caused by operating losses post Covid as the Cafe and Gym have worked to rebuild their customer base and to start delivering a operating surplus. The trustees have approved this deficit while the level of the deficit and the plans to remove it are discussed at every trustee meeting.. We believe that we look like generating sufficient surpluses to reduce and eliminate this deficit in the next couple of years. In particular, the growth of and investment in the cycle project, is delivering a significant surplus already and we are seeking to continue this development.. The investment in the Gym is expected to deliver a significant surplus in 2026. Finally, we have recently undertaken a repricing exercise in the Cafe.. In the mean time, the deficit is not causing any operational problems for the charity and its activities. We believe that the deficit will be cleared before it would have any impact on future operations and at that point we will be able to build modest reserves in the charity, with which to fund future growth.

Reserves policy

We are choosing not to hold excessive reserves, although cash in the bank at the end of December was very healthy. Instead we manage risk through timely financial monitoring and swift management action.

Plans for future periods

We remain open to exploring opportunities to reproduce or expand all of our projects. We are also open to bring new or existing projects under the Fresh Hope umbrella.

FRESH HOPE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 7 December 2015 and registered as a charity on 3 May 2016. The company was established under a Memorandum of Association and is governed under its Articles of Association which established the objects and powers of the charitable company. 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.

Under the requirements of the Articles of Association, which established the objects and powers of the charitable company, one third of the directors must retire each year (longer serving since election first) but can be re-elected at the next Annual General Meeting. At the Annual General Meeting held on 14th August 2025, Debbie Heusch resigned as a director and was re-elected.

All members of the company give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

Trustee Induction and Training

The trustees continue to work together to develop both the governing documents of the charity and also the purpose and vision of the charity. All are provided with links to material provided by both the Charity Commission and Companies House on the roles and responsibilities of a Trustee and Director. Most of the Trustees are already familiar with these due to other positions that they hold.

Risk Management

The Directors consider risks as part of their monthly board meeting. Most risks are reviewed every month including operational, financial and safeguarding. The overall risk log is reviewed on an annual basis.

Related Parties

Fresh Hope works collaboratively with a number of organisations not least St Paul's Church, Cheltenham, where the Café is based and Holy Trinity, Cheltenham where the Armoury is based. However, based upon the definition of a related party in IAS24, Fresh Hope has no related parties.

FRESH HOPE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Statement of trustees' responsibilities

The trustees (who are also the directors of Fresh Hope for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

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

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

Members of the Management Committee

Members of the Management Committee, who are directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 3.

In accordance with company law, as the company's directors, we certify that:

- so far as we are aware, there is no relevant information of which the examiner of the accounts are unaware; and
- as the directors of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant information and to establish that the charity's examiner is aware of that information.

The trustees' report was approved by the Board of Trustees.



.....

Mr D P Lynch

Trustee

Date: 23/08/2026 .....

FRESH HOPE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FRESH HOPE

I report to the trustees on my examination of the financial statements of Fresh Hope (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

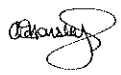
Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. 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 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 charity as required by section 386 of the Companies Act 2006.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
4 the financial statements 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 financial statements 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 financial statements to be reached.



Cinzia Hensley FCA
Institute of Chartered Accountants in England and Wales
BK Plus Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
GL51 9TX
England
Date: 04/08/2026

FRESH HOPE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	30,722	-	30,722	36,161	-	36,161
Charitable activities	3	-	108,450	108,450	-	72,660	72,660
Other trading activities	4	162,995	-	162,995	129,447	-	129,447
Investments	5	99	-	99	-	-	-
Total income		193,816	108,450	302,266	165,608	72,660	238,268
Expenditure on:							
Charitable activities	6	190,158	87,629	277,787	184,924	96,779	281,703
Total expenditure		190,158	87,629	277,787	184,924	96,779	281,703
Net income/(expenditure) and movement in funds		3,658	20,821	24,479	(19,316)	(24,119)	(43,435)
Reconciliation of funds:							
Fund balances at 1 January 2025		(17,391)	61,061	43,670	1,925	85,180	87,105
Fund balances at 31 December 2025		(13,733)	81,882	68,149	(17,391)	61,061	43,670

FRESH HOPE

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**11**		-		1,768
Current assets					
Stocks	**12**	1,462		1,738	
Debtors	**13**	4,033		1,472	
Cash at bank and in hand		71,738		45,762	
		77,233		48,972	
Creditors: amounts falling due within one year	**14**	(9,084)		(7,070)	
Net current assets			68,149		41,902
Total assets less current liabilities			68,149		43,670
The funds of the charity					
Restricted income funds	**15**		81,882		61,061
Unrestricted funds	**16**		(13,733)		(17,391)
			68,149		43,670

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

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

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

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 23/08/2026

.....

Mr D P Lynch
Trustee

FRESH HOPE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Fresh Hope is a private company limited by guarantee incorporated in England and Wales. The registered office is Trouville, Battledown Approach, Cheltenham, Gloucestershire, GL52 6RA, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

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

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

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

1.3 Income

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

1.4 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	10% on cost
Computers	33% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Items costing less than £1,000 are not capitalised.

FRESH HOPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies **(Continued)**

1.6 Stocks

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

2 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations	29,189	34,109
Gift aid	1,533	2,052
	30,722	36,161

3 Income from charitable activities

	Restricted funds 2025 £	Restricted funds 2024 £
Grants	108,450	72,660

FRESH HOPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

3 Income from charitable activities **(Continued)**

Grants analysis

	Total 2025 £	Total 2024 £
Barnwood Trust	32,312	15,000
Gloucestershire Gateway Trust	17,714	-
Family Pantry	16,527	-
National Benevolent Fund	10,000	-
Community Lunch	9,397	-
Sylvanus Lysons	7,500	-
Gloucestershire County Ccouncil	6,000	2,500
Cheltenham Borough Council	4,500	3,500
Gloucestershire Diocesan Board	3,000	20,500
The Bishop Radford	1,000	-
Neighbourly Sainsburys	500	-
Severn Trent	-	19,720
Hubub Community Fridge	-	10,000
JCR Jockey Club	-	1,000
Rotary Trust	-	440
	108,450	72,660

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	4,871	958
Cafe and gym income	158,124	128,489
Other trading activities	162,995	129,447

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	99	-

FRESH HOPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

6 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Staff costs	169,126	144,721
Depreciation	1,769	1,746
Sundries	8,133	5,251
Catering supplies	79,059	57,899
Uniform and clothing	-	871
Rent and rates	5,100	4,800
Marketing, prnting and stationery	1,940	981
Charitable donations	8,381	8,309
Insurance	1,943	1,722
Repairs and renewals	1,573	4,566
Kitchen refurbishment	-	50,000
	277,024	280,866
Share of support and governance costs (see note 7)		
Governance	763	837
	277,787	281,703
Analysis by fund		
Unrestricted funds	190,158	184,924
Restricted funds	87,629	96,779
	277,787	281,703

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	763	837
Analysed between:		
Independent examiner fee	763	837

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees' expenses

During the year trustees' expenses reimbursed totalled £315 (2024: £1,604).

FRESH HOPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	25	17

Employment costs	2025 £	2024 £
Wages and salaries	169,126	144,721

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

As a recognised charity, the company is exempt from Corporation Tax so far as it relates to its charitable objects. It is not, however, exempt from VAT, and irrecoverable VAT is included in the cost of those items to which it relates.

11 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 January 2025	13,264	10,030	23,294
At 31 December 2025	13,264	10,030	23,294
Depreciation and impairment			
At 1 January 2025	11,495	10,030	21,525
Depreciation charged in the year	1,769	-	1,769
At 31 December 2025	13,264	10,030	23,294
Carrying amount			
At 31 December 2024	1,768	-	1,768

12 Stocks

	2025 £	2024 £
Stocks	1,462	1,738

FRESH HOPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

13 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	502	161
Other debtors	3,003	1,021
Prepayments	528	290
	4,033	1,472

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	2,626	2,554
Trade creditors	2,469	461
Other creditors	3,191	3,191
Accruals	798	864
	9,084	7,070

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
Enhancement Fund	1,260	-	(420)	840
Special Project Diocese SHC Support	8,677	-	(7,600)	1,077
Barnwood Trust	15,000	32,312	(15,000)	32,312
Hubbub Community Fridge	8,600	-	(4,343)	4,257
Severn Trent	18,820	-	(18,820)	-
Family Pantry	8,704	28,777	(22,885)	14,596
Community Lunch	-	11,147	(8,112)	3,035
Armoury Grant	-	8,500	(3,800)	4,700
National Benevolent Fund	-	10,000	(3,382)	6,618
Neighbourhood Connector	-	17,714	(3,267)	14,447
	61,061	108,450	(87,629)	81,882

FRESH HOPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

15 Restricted funds **(Continued)**

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
Enhancement Fund	1,680	-	(420)	1,260
Special Project Diocese SHC Support	33,500	16,500	(41,323)	8,677
Kitchen Project 2023	50,000	-	(50,000)	-
Barnwood Trust	-	15,000	-	15,000
Hubbub Community Fridge	-	9,000	(400)	8,600
Severn Trent	-	22,160	(3,340)	18,820
Family Pantry	-	10,000	(1,296)	8,704
	85,180	72,660	(96,779)	61,061

Transfers between funds
Transfers are made between restricted and unrestricted funds at the end of every accounting period in cases where:-

i) the activity of the restricted fund has come to an end and there is an unspent balance that is not repayable to the funder(s), when the surplus is transferred to unrestricted funds; or

ii) the restricted fund is in deficit and has either come to an end or there is no prospect of a surplus in a later period, when the deficit is eliminated by transfer from unrestricted funds; or

iii) income that is received in the restricted fund covers in part some of the costs in the unrestricted funds.

Details of restricted funds:

Special Project - Diocese SHC Support Fund
The Diocese of Gloucester awarded us £50k in total. This was to allow us to employ two people for two years, whose job it is to grow the use of the Cafe and to help manage the Cafe in order for it to become financially sustainable

Community Lunch
A pay as you can lunch, held on a monday attended by up to 100 people.

Armoury gym
Predominantly to pay for sales and marketing activity to grow the armoury gym to profitability

National Benevolent Fund
Funding for the cafe community manager

Neighbourhood connector.
A fully funded community post to improve the effectiveness of investment in the community using abcd techniques

Barnwood Trust
Funding for various parts of the cafe to improve the services it provides to people with physical and mental disabilities as well as those suffering from social isolation

FRESH HOPE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	(17,391)	193,816	(190,158)	(13,733)

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	1,925	165,608	(184,924)	(17,391)

17 Related party transactions

In a previous period, Mr D Lynch, a director loaned the charity £3,191. The amount due to the related party at the year end was £3,191 (2024: £3,191), this transaction took place on an arms-length basis and is repayable on demand.