Believe - Organ Donor Support

Charitable Incorporated Organisation

Trustees' Report and Financial Statements

Year Ended 31 December 2025

Charity Registration Number: 1167626

Believe - Organ Donor Support

Report of the trustees for the year ended 31 December 2025

Chair's report

The trustees present their annual report and the financial statements of Believe - Organ Donor Support (the charity) for the year ended 31 December 2025. The charity is a charitable incorporated organisation and is governed by its constitution.

The financial statements have been prepared in accordance with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

Reference and administrative details

Registered name:	Believe - Organ Donor Support
Working name:	Believe
Charity number:	1167626
Principal office:	11 Park Square Newport South Wales NP20 4EL
Email:	accounts@believeevents.co.uk
Website:	www.believeods.org.uk
Independent examiner firm:	Llewellyns Chartered Certified Accountants 1st Floor Brook House Brook Road Whitchurch Cardiff CF14 1DU

Trustees

The trustees who served during the year and up to the date of approval of this report were:

Mrs A Stubbings	
Mr N Selvaraj	
Mrs L Millar	Resigned .....
Mr D Pardon	Resigned .....
Miss H Quayle	Resigned .....
Mr M Houlston	
Miss B Reynolds	
Miss G Lang	Appointed 4 March 2026
Mr S Evans	Appointed 4 March 2026

Structure, governance and management

Constitution and legal status

Believe - Organ Donor Support is a foundation charitable incorporated organisation registered with the Charity Commission on 13 June 2016. It is governed by its constitution.

Organisation and decision-making

Believe - Organ Donor Support is a small charity set up following the untimely deaths of Stuart and Fraser Bates, to promote and support organ donation across Wales and beyond. The trustees, at present, provide the operation of the charity, with Anna Louise remaining ceo and was chair woman until November 2022 when Darren pardon took over the helm. Darren resigned as Chair and Trustee in 2025 and now the position is held by Sam Evans.
The trustees meet regularly throughout the year, generally every 2-3 months. The Charity had previously 2 part time employees and some self contracted employees.

The only full time employee a project planner resigned in October 2024 and following a period from January 2025 with the CEOs husbands passing when the trustees stood in, Annalouise continued to operate the charity as a volunteer.

Station Road a promotional and social media marketing firm who chose Believe as their charity to support in March 2024 did continue running social media posts until Anna-Louises return to work in February 2025 and then in May 2025 a self employed social media expert Molly Fenton was appointed.

Further self employed employees were instructed to assist Anna Louise especially with the launch of the Believe Memorial Garden on the 1st December 2025.

Appointment and recruitment of trustees

Trustees are appointed in accordance with the charity's constitution. When considering appointments, the trustees seek people who support the charity's purposes and can contribute relevant knowledge, skills and experience. The board draws on experience in the medical, legal, business, media and education sectors and considers the balance of skills required when recruiting new trustees.

We have trustees within the medical legal business media and educational fields and we will look to recruit people who are sympathetic to the charity and its objectives from the areas in which we could benefit from their experience and expertise.

Trustee induction and training

Trustees are signposted to the information available on the Charity Commission website which covers the role and responsibilities of trustees and essential information. Trustees' responsibilities and up-to-date information are also discussed on an ongoing basis at trustees' meetings. Further training, relevant to each trustee's role, will be given if required and considered necessary.

Objectives and activities

Charitable purposes

The charity's purposes, as set out in its constitution, are:

- To advance the education of the public in the benefits of human organ donation ("Organ Donation") and to mobilise, encourage, foster and maintain the interest and support of the public in Organ donation;
- The advancement of health and the relief of sickness by:
- Seeking to improve and enhance procedures for the provision of Organ donation
- Promoting Organ donation amongst the public and to provide support and relief to donors and their families and carers who have agreed to Organ and/or Tissue donation; and
- Seeking to advance the training and skills of medical staff and others employed in Organ donation procedures.

Objectives

The priorities and goals for the trustees and volunteers are to educate and support persons in relation to organ donation.

In education, to provide support and tools for all people, irrespective of age, background and culture, through videos, a fully functional website and app development. To work together with Welsh Government and NHSBT to seek to include organ donation and discussion in our syllabus and, ultimately, the National Curriculum across all years.

For donor families, and donor recipients and their families, to provide a comprehensive support framework financially and emotionally including provision of liaison representatives and support

Public benefit

The trustees have had regard to the Charity Commission's guidance on public benefit when reviewing the charity's purposes, setting its objectives and planning its activities. The trustees consider that the charity provides public benefit by increasing understanding and awareness of organ donation, encouraging informed discussion, supporting donors, recipients and their families, and contributing to the availability and quality of educational and support resources.

Activities, achievements and performance

We remain thankful for the brilliant volunteers and people who raise funds for believe during and after covid 19 and the various lockdowns and social distancing advice.

Through our fundraiser we were appointed the Cardiff bereavement charity of the year which raised previously £18,000 (for the charity but then led to a donation of an area of land in the new crematorium for a new believe organ donation garden).

We launched the first organ donation memorial and educational garden on the 1 December 2025. This launch was on the anniversary of Wales being the First Home Nation to adopt the change in Legislation on the 1 December 2015. This also fell just 5 days before the 10th anniversary of the passing of Stuart and Fraser Bates; their organ and tissue donation and the starting of the charity.

The trustees are grateful to the volunteers, supporters, partner organisations and fundraisers who enabled the charity to continue its work during 2025.

Believe asked for assistance from a lot of the local community and charities and managed to ;

- have a partnership with Saccyr who are the lead construction company for the new Cancer hospital in Wales and attend their Hackathon events to present the garden to the wider community.
- worked with producers and make a promotional video explaining about the garden which reached the charity film awards final in 2025 which was shown across schools and industries and within the Council network.
- promoted again the translated animation and discussed about how to include into the local community.
- continue our relationship with charities especially to signpost to their work and support available including the Red Sky Foundation, Kidney Wales, Paul Popham Fund and British Heart Foundation.
- opened the NHSBT conference.

At the launch event with the garden being unveiled by our MS Julie Morgan we had attendees from NHSBT, NHS Nursing department, medics, councillors , MS , the construction industry, donor families and recipients and was screened across all media channels including national coverage on BBC Breakfast.

Achievements and performance

- The animation, prepared together with Mike Young and Splash Productions, continues to help spread our education message the animation has now since:
- been viewed by over 500,000 people directly, through social media views, (this does not include the people that have viewed through our presentations to schools, local support groups, local government, councils and football stadiums);
- been incorporated into the trial education scheme with the organ donation students' society and NHSBT across South Wales;
- shown at Newport County Football club during half time
- has reached over 8.2 million people, globally;
- been featured in over 60 media publications, globally;
- become part of the Welsh Schools HWB;
- been added to the English NHSBT website;
- won its category in the Charity Film of the Year Award 2019;
- been shown across Wales and during the exhibition for the lead up for the transplant games; and
- been showcased in parliament, after Prime Minister's Question Time with Anna McMorrin MP, inviting MPs to attend to understand our

Our second film about the Garden project has also now:

- been shown across the Council Website
- reached the charity film awards final.

We continue to promote our believe TV You Tube Channel. The channel now has over 300 subscribers and the Trustees hope to continue to increase the number of subscribers in the next year to push forward to a revenue stream as well as education.

The animated bear also featured in the design for further Believe merchandise and small badges were obtained and sold to increase awareness and income for the charity.

To mark the anniversary of the 5th year of the charity we now have new smaller bears called hope . We continue to use hope and fraser bears to encourage conversations and provide to families and celebrities. Photos of the bears travelling are a main feature of the social media channels.

The documentary has still not properly been launched and we remain in discussions with TV and are now considering whether to launch on Amazon. We still hope that it will be used as a tool at high school level.

Our Garden was launched on December 1st 2025 and did include:

- Mounds to reflect the kidneys and liver
- A heart within the centre which can be seen from maps
- Quotes within the heart to dispel myths and misconceptions
- Handprints of inspirational people connected to Wales (from the likes of sportsmen actors and Bear Grylls himself)
- 40 fruit trees
- Memory bowl to honour donors
- Zero carbon benches

This garden can now be added to and indeed we have ‘transplanted’ a fruit tree from local school Llanishen High and more handprints have been obtained from Cardiff City Football Club.

We also now have a virtual tour of the garden for those not local and use at education and industry bodies.

Financial review

Total income for the year was £34,087 (2024: £28,651), principally comprising donations and legacies of £33,867 (2024: £18,693). This included a restricted National Lottery grant of £19,909 for the Memorial Garden. Total expenditure was £19,874 (2024: £34,703), resulting in net income and a net increase in funds of £14,213 (2024: net expenditure of £6,052).

At 31 December 2025, the charity held total funds of £105,451, comprising unrestricted funds of £84,159 and restricted funds of £21,292. Expenditure fell compared with the previous year, principally because the charity did not incur the salary and recruitment costs reported in 2024. The charity instead used contractors to support aspects of its charitable, promotional and digital activity. The trustees continue to monitor expenditure and the sustainability of planned activities in light of the resources available.

Reserves policy

The trustees aim to maintain free reserves sufficient to cover approximately one year of the charity's core activities and to provide flexibility for future educational and support work and potential awards from the Fraser Fund. The trustees consider a target range of £15,000 to £20,000 to be appropriate.

At 31 December 2025, unrestricted funds were £84,159. After deducting tangible fixed assets of £59,845 and stock of £2,931, free liquid reserves were approximately £21,383. This was slightly above the trustees' target range. Restricted funds of £21,292 are excluded from free reserves because they must be applied for the purposes specified by the relevant funders. The trustees review the reserves target and the planned use of reserves regularly.

Principal risks and uncertainties

The trustees regularly consider the principal risks facing the charity and the controls needed to manage them. The principal risks identified include:

- income risk - donations, grants and fundraising income are variable and are affected by wider economic conditions and competition for charitable support;
- operational resilience - the charity has a small staff and volunteer base and therefore depends on a limited number of individuals for continuity of key activities;
- project delivery - the memorial garden and other planned projects require careful budgeting, fundraising, partnership working and oversight;
- reputation and communications - the charity depends on maintaining a clear, consistent and trusted brand and on ensuring that public information is accurate and current; and
- demand for support - applications to the Fraser Fund may vary and the charity must balance the availability and promotion of support with responsible stewardship of its resources.

One risk, like many other charities, is the unpredictability of income levels especially following COVID 2019 and the current economic crises now coupled with the incorporation of Articial Intelligence. Income stems from the usual sources such as donations, grant funding, bequests and fundraising.

Local support in the first year exceeded all expectations but, if the charity is to fulfil its objectives which are difficult to tangibly to report upon like the launch of the garden, animation and other visual assets , the trustees will need to find ways to continue to raise the necessary funds and also awareness when charities in general are struggling.

The trustees are constantly amazed and humbled by the generosity of the charity's supporters and we hope that people will continue to raise sponsorship and hold fundraising events in aid of the charity.

The trustees aim to reduce this risk by way of awareness, using social media, local publicity but more so by evidencing what a difference the monies are making to society. However with the folding of many charities and the economic crisis we must look towards corporate sponsorship and partnerships in an already difficult competitive environment.

The other main risk is the marketing and sustainability of the brand of the charity (especially as it is a legacy charity and very much driven my Anna-Louise and so we seek to obtain further partnerships with other charities, welsh gov and the construction community to highlight the assets we have and the services that we can offer.

Plans for future periods
To further raise the profile of the charity and improve its ability to reach out to the community, to continue to increase memberships and attendance, to provide a sustainable income to enable us to run the charity efficiently. To investigate and evaluate the demand for services and activities and to prioritise those with the greatest community demand.

The trustees have the following plans in each of the main areas, where we believe we need to focus our attention:

Believe Memorial Garden

- To continue the development and promotion of the memorial garden nominated by the council to provide an area of education and support to those affected by organ donation.
- to include the Garden in the ongoing educational arena with ability to add to those features and decide how best to include the same in the new national curriculum
- to work with NHS CCR and Cardiff council on the transplant a tree scheme
- to develop concrete and other building works made from NHS plastic Waste to include potential benches around Wales and also a replica of Castell Coch within the garden directing people to the animation.

Education

- Following the launch of our webisode and our incorporation into the Welsh baccalaureate to continue to promote within schools for inclusion in our national curriculum cross curriculum and at different ages.
- To promote our documentary more widely/ self-launch on Amazon.
- To promote both tools to see if they can be networked as well as utilised on the internet.
- To continue to develop, with the pioneer schools, a fully functional teaching pack.
- To provide teaching packs to other countries on request and actively encourage awareness through non-uniform day fund raising.
- To provide signposting and further tools for families including books.
- To develop a short film for donor families that can be viewed at time of making of the decision.
- To launch the PSA appropriately for the black, Asian and minority ethnic communities.
- To launch the other translated animations.
- To continue to develop the website including all links and support to other charities, including films and case studies together with the teaching packs.
- To continue and develop our social media channels and to ensure that our branding remains consistent with our objectives and cause.
- To continue to develop, within schools, a system that the subject of organ donation is cross curricular and part of our children's ongoing education programme.
- To continue to train and provide volunteers to assist in the teaching programme.
- To consider zoom or virtual lessons for those schools more remote.
- To work on our own book about Fraser bear and Organ donation for key stage 2.
- To hold an annual tea party for Fraser bear and have volunteers host their own.
- To continue to develop our relationship with the students for organ donation.
- To continue to attend on university’s and speak and seek to attract more students from different degrees as volunteers.

Support

- To provide a mentor for each donor family and donor and their recipient family, who will be a contact and provide signposting to other charities and the available support. They will be fully trained, with the assistance of NHSBT, and be a phone call away, providing support for families.
- To market more effectively the Fraser believe fund which provides financial support for those involved in organ donation by contributing to costs, whether it be trauma counselling, medical costs not covered by the NHS and also travelling expenses and hotel expenses for families.
- To offer to provide professional medical mental health support to all those involved in the organ donation process whatever their decision not only including those direct families but also health care professionals.
- To develop an app which will allow those organ donors wishes and answers to their own questionnaire, to speed up and assist during this difficult time.
- To look at events for donor families and donor recipients to celebrate the gift of life.
- To develop and market the believe organ donation garden.

Website

To continue to promote the new website and rebranding (back to original branding) and continuing the increase of traffic and views on our Socials.

Raising awareness

We will continue to raise awareness of Believe and organ donation by holding regular events.

We look to provide information to the local media in a timely manner, as relevant issues emerge in the news.

We look specifically to increase our traffic through our website, increase our subscribers over all social media platforms and to promote and increase the numbers of subscribers onto our Believe You Tube Channel.

Through our continued relationship with NHS Wales we will look to develop a referral scheme so that the general practitioners know more about believe and can utilise our Fraser fund. In addition to this we will also look to provide a recording stethoscope and pack to every hospital.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom accounting standards, including FRS 102.

The law applicable to charities in England and Wales 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 its incoming resources and application of resources 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 applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

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 charity's constitution. They are also responsible for safeguarding the charity's assets and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees and authorised for issue on ..... and signed on their behalf by:

.....
Anna Louise Stubbins
Trustee

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Report to the trustees/ members of	Believe - Organ Donor Support		
On accounts for the year ended	31 December 2025	**Charity no (if any)**	1167626
Set out on pages	9 to 17		

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 December 2025.

Responsibilities and basis of report

As the charity trustees, you are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

I report in respect of my examination of the charity'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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable 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.

Signed:	**Date:**
Name:	Amy Llewellyn
Relevant professional qualification(s) or body (if any):	ACCA
Address:	Llewellyns Limited
	1st Floor, Brook House, Brook Road
	Whitchurch, Cardiff, CF14 1DU

Believe - Organ Donor Support

Statement of Financial Activities
for year ended 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Incoming resources					
Income and endowments from:					
Donations and legacies	**4**	13,958	19,909	33,867	18,693
Charitable activities	**4**	101	-	101	9,808
Other trading activities	**4**	119	-	119	150
Total incoming resources		**14,178**	**19,909**	**34,087**	**28,651**
Resources expended					
Expenditure on:					
Raising funds	**5**	2,209	-	2,209	3,184
Charitable activities	**5**	16,871	-	16,871	30,775
Governance costs	**5**	794	-	794	744
Total resources expended		**19,874**	**-**	**19,874**	**34,703**
Net income/(expenditure) before investment gains/(losses)		**(5,696)**	**19,909**	**14,213**	**(6,052)**
Net gains/(losses) on investments		-	-	-	-
Net movement in funds		**(5,696)**	**19,909**	**14,213**	**(6,052)**
Reconciliation of funds:					
Total funds brought forward		88,531	2,707	91,238	97,290
Transfer between funds		1,324	(1,324)	-	-
Total funds carried forward		**84,159**	**21,292**	**105,451**	**91,238**

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Believe - Organ Donor Support

Balance sheet
as at 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fixed assets					
Tangible assets	**10**	59,845	-	59,845	286
Total fixed assets		**59,845**	**-**	**59,845**	**286**
Current assets					
Stock	**11**	2,931	-	2,931	2,931
Debtors	**12**	3,277	-	3,277	1,173
Cash at bank and in hand		18,900	21,292	40,192	87,592
Total current assets		**25,108**	**21,292**	**46,400**	**91,696**
Creditors: amounts falling due within one year	**13**	794	-	794	744
Net current assets		24,314	21,292	45,606	90,952
Total assets less current liabilities		**84,159**	**21,292**	**105,451**	**91,238**
Creditors: amounts falling due after one year		-	-	-	-
Net assets		**84,159**	**21,292**	**105,451**	**91,238**
Funds of the charity					
Unrestricted funds	**14**	84,159	-	84,159	88,531
Restricted funds	**14**	-	21,292	21,292	2,707
Total funds		**84,159**	**21,292**	**105,451**	**91,238**

The notes at pages 11 to 17 form part of these accounts.

Approved by the trustees on ..... and signed on their behalf by:

.....
Anna Louise Stubbins
Trustee

Believe - Organ Donor Support

Notes to the accounts for the year ended 31 December 2025

1. General information
The charity is a public benefit entity and a registered charity in England and Wales and is a charitable incorporated organisation. The address of the principal office is 11 Park Square, Newport, South Wales, NP20 4EL.

2. Statement of compliance
These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

(i) Basis of preparation
The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

(ii) Going concern
There are no material uncertainties about the charity's ability to continue.

(iii) Fund accounting
Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Restricted funds comprise income that donors or grant providers have specified must be used for particular charitable purposes. Income and expenditure relating to these purposes are recorded against the relevant restricted fund. Any balance remaining at the year end is carried forward for use in accordance with the restriction. Transfers between restricted and unrestricted funds are made only where permitted by the terms of the funding and are explained in the notes to the accounts.

(iv) Income
All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

(v) Resources expended
Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.
- All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

(vi) Tangible fixed assets
Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

(vii) Depreciation
Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Memorial Garden & Improvements - 10% straight line
Computer - 20% straight line

(viii) Impairment of fixed assets
A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

(ix) Stocks
Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

(x) Financial instruments
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.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

(xi) Defined contribution plans
Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Incoming resources - Including comparative information by fund

	Unrestricted		Restricted	
	2025	2024	2025	2024
	£	£	£	£
Donations and legacies				
Donations	13,958	18,693	-	-
National Lottery Grant	-	-	19,909	-
Total	**13,958**	**18,693**	**19,909**	**-**
Charitable activities				
Annual Ball	-	5,515	-	-
Ball Auction	-	1,221	-	-
Fundraising	101	3,072	-	-
Total	**101**	**9,808**	**-**	**-**
Other trading activities				
Sale of merchandise	119	150	-	-
Total	**119**	**150**	**-**	**-**
Total Income	**14,178**	**28,651**	**19,909**	**-**

5. Resources expended - Including comparative information by fund

	Unrestricted		Restricted	
	2025	2024	2025	2024
	£	£	£	£
Raising funds				
Fundraising costs	1,993	2,968	-	-
JustGiving charges	216	216	-	-
Total	**2,209**	**3,184**	**-**	**-**
Charitable activities				
Advertising and marketing	7,002	-	-	-
Ball Expenses	-	3,790	-	-
Bank fees	26	53	-	-
Depreciation	2,692	98	-	-
Direct expenses	-	70	-	-
Direct wages	-	370	-	-
General expenses	244	1,341	-	-
Gifts awarded	-	1,020	-	-
Insurance	1,084	1,035	-	-
IT software and consumables	873	353	-	-
Pension costs	-	-	-	-
Postage, freight and courier	18	28	-	-
Recruitment costs	-	2,489	-	-
Salaries	-	15,550	-	-
Storage charges	3,602	3,117	-	-
Subscriptions	506	722	-	-
Telephone and internet	84	144	-	-
Travel national	740	595	-	-
Total	**16,871**	**30,775**	**-**	**-**
Governance costs				
Audit & accountancy fees	794	744	-	-
Total	**794**	**744**	**-**	**-**
Total expenditure	**19,874**	**34,703**	**-**	**-**

6. Net income/(expenditure) for the year

This is stated after charging:	2025 £	2024 £
Independent examiner's fees	794	744
Depreciation	2,692	98
	3,486	842

7. Analysis of staff costs, trustee remuneration and expenses

	2025 £	2024 £
Salaries and wages	-	14,173
Employer's national insurance	-	985
Employer's pension contribution	-	392
	-	15,550

Trustee remuneration and expenses
No trustee received remuneration or other benefits from the charity during the year (2024: none) for their role as trustees. Travel expenses incurred on charity business totalling £740 (2024: £595) were reimbursed to trustees.

8. Staff numbers
The average monthly number of employees was Nil (2024: 1) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year was as follows:

	2025 Number	2024 Number
Management	-	1
	-	1

The charity considers its key management personnel comprise the trustees. The total employment benefits including employer pension contributions of the key management personnel were £Nil (2024: £Nil).

The number of employees whose emoluments exceeded £60,000 were:

	2025 Number	2024 Number
£60,000 - £70,000	-	-
£70,000 - £80,000	-	-
£80,000 +	-	-
	-	-

9. Related party transactions
There were no related party transactions during the year.

10. Tangible fixed assets

	Memorial Garden & Improvements £	Computer Equipment £	Total £
Cost:			
As at 1 January 2025	-	621	621
Additions	62,251	-	62,251
As at 31 December 2025	62,251	621	62,872
Depreciation:			
As at 1 January 2025	-	335	335
Charge for the year	2,594	98	2,692
As at 31 December 2025	2,594	433	3,027
Net book value:			
As at 31 December 2024	-	286	286
As at 31 December 2025	59,657	188	59,845

11. Stock

	2025 £	2024 £
Stock	2,931	2,931
	2,931	2,931

12. Debtors

	2025 £	2024 £
Prepayments	3,111	806
Other debtors	166	367
	3,277	1,173

13. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors and accruals	794	744
	794	744

14. Analysis of charitable funds

	As at 1 January 2025	Incoming resources	Resources expended	Transfer between funds	As at 31 December 2025
	£	£	£	£	£
Unrestricted funds	88,531	14,178	(19,874)	1,324	84,159
Restricted funds:					
Animation Translation Fund	2,177	-	-	(794)	1,383
Memorial Garden Fund	-	19,909	-	-	19,909
Stethoscopes Fund	530	-	-	(530)	-
					-
Total funds	91,238	34,087	(19,874)	-	105,451

Unrestricted funds
The unrestricted funds are the funds which the trustees are free to use in accordance with the charitable objectives of the charity.

Restricted funds

Animation Translation Fund
Funds received specifically to translate the charity's educational animation into additional languages, making information about organ donation more accessible to a wider range of communities.

Memorial Garden Fund
Funds raised specifically for the creation and development of a memorial garden at Thornhill Crematorium, providing a space for reflection, remembrance and wellbeing, while promoting awareness and education about organ donation.

Stethoscopes Fund
Funds raised specifically for the provision of recording stethoscopes to hospitals.

Transfer between funds
A transfer of £530 was made from the Stethoscopes Fund to unrestricted funds. There was insufficient demand for the recording stethoscopes for which the funds had been raised. Following discussions with the funder, the funder agreed that the remaining balance could be used for the charity's general purposes.

A transfer of £794 was made from the Animation Translation Fund to unrestricted funds. This relates to qualifying translation expenditure incurred in 2023 that was originally charged to unrestricted funds. The transfer corrects the allocation of that expenditure between funds; it does not represent additional expenditure in 2025.