REGISTERED CIO NUMBER: CE007610 (England and Wales)
REGISTERED CHARITY NUMBER: 1167802

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

The Cart Shed Charity CIO

The Cart Shed Charity CIO

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for the Year Ended 31 December 2025

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Reference and Administrative Details
for the Year Ended 31 December 2025

TRUSTEES	A J Davies Dr C Goldsmith D S Hunt (Chair) B Jackson Dr R Penney N Snell A Wrixon P M P Wrixon
REGISTERED OFFICE	Devereux Wootton Norton Canon Herefordshire HR4 8QN
REGISTERED CIO NUMBER	CE007610 (England and Wales)
REGISTERED CHARITY NUMBER	1167802
INDEPENDENT EXAMINER	R J Francis & Co Marshall Business Centre Faraday Road Hereford Herefordshire HR4 9NS

The trustees present their report with the financial statements of the charity 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 constitution, the Charities Act 2011 and 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

To promote social inclusion for the public benefit in Herefordshire, the West Midlands and Wales and the surrounding area by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purpose of this clause 'socially excluded' means being excluded from society, or parts of society as a result of one or more of the following factors: unemployment; financial hardship; youth or old age; ill health (physical or mental); substance abuse or dependency including alcohol and drugs; discrimination on the grounds of sex, race, disability, ethnic origin, religion, belief, creed, sexual orientation or gender re-assignment; poor educational or skills attainment; relationship and family breakdown; poor housing (housing that does not meet basic habitable standards); crime (either as a victim of crime or as an offender rehabilitating into society).

To promote for the benefit of the inhabitants of Herefordshire, the West Midlands and Wales and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Public benefit

In drafting this report, the trustees have complied with the duty in Section 4 of the Charities Act, to have due regard to public benefit guidance published by the Charity Commission.

The Cart Shed was awarded The Queen's Award for Volunteering on June 2nd, 2017. Known as the MBE for voluntary organisations, this accolade was awarded because of the significant impact The Cart Shed has on the individuals who attend sessions: Transforming lives in Hereford by offering skills, friendship and a future to those in mental or physical distress.

The Cart Shed offers opportunities to try something new and improve well-being; to find friendships and a place of calm in a supporting, natural environment. Based in Herefordshire our woodlands lend themselves to enabling individuals to overcome and accept episodes in their lives they find difficult to live with; whether as a result of the loss of a partner or close friend, difficult working conditions, or poor health.

We work with individuals of all backgrounds, lifting labels and minimising stigma. There are no walls, badged health professionals or waiting rooms.

STRATEGIC REPORT

IMPACT AND PERFORMANCE

The Cart Shed was able to secure funds from several sources to maintain and develop the service and ended up with a slight surplus at the end of 2025.

There continues to be a focus on supporting neurodivergent individuals, specifically those who are Autistic or have ADHD/AuDHD. There is clearly something in the low sensory input a natural environment offers that benefits this profile of individual. Anxieties are reduced and those who struggle to communicate in their day to day lives are supported to find connection with others. The therapeutic input from our clinical team ensures that people with poor mental health and emotional wellbeing are able to understand and address their issues effectively.

Partnerships

In October half term we hosted a group of young people with impaired vision from the national charity Look UK. They had a fabulous day in the woods building dens, playing games and making willow trays.
"The day enabled A (and me) to be a part of an activity that was focused to be supportive of their needs. He and I felt included and not the odd ones out or that we had to behave in ways to fit in with others." We are planning on increasing this relationship as we are well aligned as charities that support young people.

HVOSS UKSPF People and Skills Partnership. Enabling people to find meaning, purpose and a future through improved mental health is key to our work. As part of the UKSPF funded HVOSS People and Skills collaborative partnership fund we enabled 25 participants achieve qualifications and move towards employment and volunteering.

Herefordshire College of Art. We secured funding to work with the Artist Blacksmith students to build 6 sustainable forges and run several workshops in the woods with Young Cart Shed participants. The impact was significant with a number of young people building enough confidence to apply to go to Art College or find apprenticeships in engineering. Bringing in opportunities such as these to The Cart Shed helps people see there is a future for them that they may not have considered before.

Young Cart Shed Programme

We expanded our Young Cart Shed provision again to try to meet the increasing demand for our service. A fourth session was introduced in September and a fifth in February '26 as an increasing number of schools are learning about the effectiveness of what we do to support young people to return to learning.

<u>Other matters</u>
The funding landscape continues to be challenging, whilst we have an ongoing rolling programme of applications to Trusts and Foundations, we are mindful we may need to scale our service to meet the availability of funding as many of these applications are proving to be unsuccessful.

<u>Impact and efficacy</u>
In 2025 we worked with 135 individuals a week depending on the programmes being delivered. There were 323 unique individuals, including 122 participants on our Young Cart Shed programme and 54 participants on our Being Autistic programme. We delivered over 21,000 direct contact participant hours, including over 6,000 on our Young Cart Shed programme and nearly 2,000 on our Being Autistic programme. Young Cart Shed has increased to 30% of our delivery, up from 23% in 2024.

<u>Plant Fair</u>
Our annual Plant Fair was another huge success increasing knowledge and understanding of The Cart Shed, our work and the opportunities available. It is also an enjoyable community event attracting 1400 visitors from Herefordshire and our surrounding counties.

STRATEGIC REPORT

Human Resources

Board of Trustees

In January 2026, Bill Jackson stepped down as a Trustee. We will continue to seek new Trustees as part of the charity's succession planning process.

Employees

The charity employs a Chief Executive Officer, a Business Development Manager, a Clinical Lead, three Occupational Therapists, a Mental Health Nurse, one Training Manager, four Senior Tutors, a Financial Administrator, a Finance Assistant, an Office Administrator, an Events Co-ordinator and a Sites Maintenance Worker. All positions are part-time except that of the CEO and Training Manager, amounting to the full time equivalent of 9.6 members of staff. We maintain a bank of tutors and support staff to cover leave and CPD days. In addition to this, specialist tutors are employed to deliver specific courses; First Aid and Food Safety.

Volunteers

Volunteers are the lifeblood of the charity. There are currently 68 active volunteers, who complete the team (Trustees, fundraisers and regular volunteers supporting activities in the woods).

Volunteer tasks are defined thus:

- Trustees – responsible for governance, due diligence and safe running of the charity.
- Fundraising Committee – who stage fundraising events through the year, including the successful Plant Fair.

Woodland volunteers – approximately 52 regularly volunteer their time in support of The Cart Shed as follows:

- Drivers – a team that take our minibuses to the market towns of Hereford, Leominster and Kington to collect participants, enabling them to attend sessions and increasing our accessibility. Herefordshire is the 4th most rural County in England with half the population living in our dispersed rural communities.
- Cooks – we provide a hot nutritious lunch which has been cooked in our woodland kitchens. This ensures all participants have access to a healthy and sustaining meal and other refreshments during the day. It helps build a sense of community, wellbeing and connection.
- Support Tutors – a team of people who have a range of skills that they share with participants enabling them to complete their projects effectively and safely.
- Site support – a team of volunteers who help to maintain the woodland structures and equipment.
- Polytunnel volunteers – a team of volunteers who maintain the horticultural site and ensure fresh produce is available through the summer and autumn months for the soup that volunteer cooks make.

FINANCIAL REVIEW

Reserves policy

The Board reviewed its reserves policy in October 2024 and adopted the updated policy at the Board meeting on 18th November 2024 as follows:

Due to the nature of the organisation and the regular review of the budget, this policy will be reviewed on an annual basis to ensure that the continuity element matches changes to the annual budget and the restructuring element matches the requirements of trading activities.

The cyclical maintenance element moves forward in at least an inflationary manner

The dissolution element matches the requirements of the staffing levels

Reserves policy continued

Designated funds are updated based on projects completed and new projects identified

- Continuity Fund - This fund is to be used to bridge any possible delays in receiving promised grants or managing payment in arrears contracts. This has been defined as a minimum of a three months' budgeted trading activity.
- Cyclical Maintenance Fund - This fund is to be used for major items of maintenance of the fabric of the buildings such as redecorating the interior and exteriors.
- Dissolution Fund - This fund provides for the costs of dissolution should the charity be unable to continue. It is only to be used in the event of the Trustees' deciding the charity should cease to exist. It will be used to pay notice periods, redundancies and the expenses of running the Cart Shed until closure of the organisation.
- Relocation Fund - This fund provides for the costs of relocating the activities of the charity to a new location.
- Designated Fund - Specific projects
- Other designated funds - funds which have been allocated to a specific activity or project

FUND	**AMOUNT**
Fixed Assets	£140,000
Continuity	£125,000
Cyclical Maintenance	£15,000
Dissolution	£40,000
Relocation	£100,000
Designated projects	£75,000
IT equipment replacement - £25,000	
Minibus replacement - £50,000	
Other - Longueville for Young Cart Shed	£87,000
TOTAL	**£582,000**

FUTURE PLANS

Urban Cart Shed

This idea remains a key ambition. There are several problems operating a facility from a very rural location that need to be addressed: Transporting people on and off site; the difficulties of maintaining the working environment in cold, wet winters; increasing accessibility to our service for those with additional needs or declining health. During the year we identified a property that might have been suitable, however it transpired constraints regarding on-going liabilities prevented the sale from going forward. We have identified another property in Leominster and are currently exploring its viability as our Urban Cart Shed. We would hope to do this in partnership with other local mental health charities. The Trustees may decide during the year to redeploy some of the designated funds towards acquiring a property if a suitable one becomes available.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity, which is a Charitable Incorporated Organisation, is governed by its Constitution dated 10th February 2016

Organisational structure

The Cart Shed Charity is administered by a Board of Trustees. The Chair David Hunt, along with the Board of Trustees, meet four times a year, primarily to review matters of governance, finance, staff and strategy.

The Board is actively seeking new trustees with specific skills in and knowledge of mental health and military veteran requirements.

Report of the Trustees, incorporating a strategic report, approved by order of the Board of Trustees and signed on its behalf by:



.....

David Hunt – Trustee

10th June 2026

Independent examiner's report to the trustees of The Cart Shed Charity CIO
I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2025.

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

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

Independent examiners statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can 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:

1. Accounting records were not kept in respect of the company as required by Section 386 of the 2006 Act; or
2. The accounts do not accord with those records; or
3. The accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. The accounts have not been prepared in accordance with the methods and principles of the statement of recommended practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the Uk and Republic of Ireland (FRS 102)).

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

Mr Andrew Houston FCA
The Institute of Chartered Accountants in England and Wales

For and on behalf of:
R J Francis & Co
Marshall Business Centre
Faraday Road
Hereford
Herefordshire
HR4 9NS

Date: 8th June 2026

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Income					
Donations & legacies	2	75,315	-	75,315	180,606
Charitable activities	3	177,659	242,133	419,792	410,597
Other trading activities	4	33,242	-	33,242	22,635
Investment income	5	8,837	-	8,837	13,749
Total		295,053	242,133	537,186	627,587
Expenditure on					
Raising Funds	6	7,481	-	7,481	4,330
Charitable Activities	7	283,198	245,373	528,571	500,496
Total		290,679	245,373	536,052	504,826
Net Income		4,374	(3,240)	1,134	122,761
Transfers between funds	17a	-	-	-	-
Net movement in funds		4,374	(3,240)	1,134	122,761
Reconciliation of funds					
Total funds brought forward	17a	660,701	56,125	716,826	594,065
Total funds carried forward	17a	665,075	52,885	717,960	716,826

The notes form part of these financial statements

Balance Sheet
31 December 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
Fixed Assets					
Tangible assets	12	165,483	-	165,483	140,396
Current Assets					
Debtors	13	19,993	-	19,993	69,073
Cash at bank	14	500,680	62,636	563,316	554,689
		520,673	62,636	583,309	623,762
Creditors					
Amounts falling due within one year	15	(21,081)	(9,751)	(30,832)	(47,332)
Net Current Assets		499,592	52,885	552,477	576,430
Total Assets less Current Liabilities		665,075	52,885	717,960	716,826
Net Assets		665,075	52,885	717,960	716,826
Funds	17				
Unrestricted funds					
General funds				83,075	78,701
Designated funds				582,000	582,000
Restricted funds				52,885	56,125
Total Funds				717,960	716,826

The financial statements were approved by the Board of Trustees and authorised for issue on 10th June 2026 and were signed on its behalf by:



D S Hunt – Chair

The notes form part of these financial statements

Cash Flow Statement
For the Year Ended 31 December 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	A	42,758	50,317
Cash flows from investing activities			
Purchase of tangible fixed assets		(42,968)	(31,678)
Interest received		8,837	13,749
Net cash used in investing activities		(34,130)	(17,929)
Change in cash and cash equivalents in the reporting year		8,627	32,388
Cash and cash equivalents at the beginning of the reporting year		554,689	522,301
Cash and cash equivalents at the end of the reporting year	B	563,316	554,689

A. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025 £	2024 £
Net income for the year (as per the Statement of Financial Activities)	1,134	122,761
Adjustments for:		
Depreciation charges	25,260	19,836
(Profit)/Loss on disposal of fixed assets	(7,380)	61
Interest received	(8,837)	(13,749)
(Increase)/decrease in debtors	49,080	(30,752)
Increase (decrease) in creditors	(16,499)	(47,840)
	42,758	50,317

B. Analysis of changes in net funds

	At 01.01.25 £	Cash flow £	At 31.12.25 £
Net cash			
Cash at bank	554,689	8,627	563,316

The notes form part of these financial statements

1. Accounting Policies

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)' and the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)'. The financial statements have been prepared under the historical cost convention.

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. If income is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

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.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimate useful life.

Office	-	10% on cost
Course accommodation	-	20% on cost
Motor vehicles	-	33% on reducing balance
Computer equipment	-	33% on reducing balance

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
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.

Designated funds
Designated funds are earmarked formally by the Trustees for a particular purpose and can be formally undesignated at their discretion.

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2. Income from donations & legacies	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Donations from individuals	38,624	-	38,624	46,903
Donations from trusts & companies	36,691	-	36,691	133,703
	75,315	-	75,315	180,606

3. Income from charitable activities	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Course income from trusts & companies	163,803	242,133	405,936	401,527
Course income from individuals	13,856	-	13,856	9,070
	177,659	242,133	419,792	410,597

4. Income from fundraising activities	Unrestricted 2025 £	Restricted 2025 £	Total Funds 2025 £	Total Funds 2024 £
Plant Fair entrance fees	10,412	-	10,412	9,069
Plant Fair exhibitor fees	3,265	-	3,265	2,770
Plant Fair refreshments & product sales	10,475	-	10,475	7,705
Plant Fair sponsorship	1,000	-	1,000	1,000
Other	8,090	-	8,090	2,091
	33,242	-	33,242	22,635

5. Income from investments

	2025 £	2024 £
Interest receivable	8,837	13,749

6. Expenditure on raising funds

	2025 £	2024 £
Plant Fair expenditure	7,481	4,330

continued...

7. Expenditure on charitable activities	Direct staff Costs 2025	Other direct Costs 2025	Support Costs 2025	Total Costs 2025	Total Costs 2024
Programme:	£	£	£	£	£
Autism/ADHD	31,692	10,137	26,885	68,714	35,035
Moving Forwards	12,189	3,899	10,340	26,428	25,025
Resilience	39,005	12,477	33,089	84,571	125,123
Wellbeing	78,010	24,954	66,179	169,143	165,164
Young Cart Shed	82,886	26,514	70,316	179,716	150,149
	243,782	77,981	206,809	528,572	500,496

8. Support costs*	Governance Costs	Finance, admin & Management staff	Property & central costs	Total costs 2024	Total costs 2024
	£	£	£	£	£
Autism/ADHD	165	17,804	8,916	26,885	13,388
Moving Forwards	64	6,847	3,429	10,340	9,563
Resilience	203	21,912	10,974	33,089	47,816
Wellbeing	407	43,825	21,947	66,179	63,117
Young Cart Shed	432	46,564	23,320	70,316	57,379
	1,271	136,952	68,586	206,809	191,263

** The annual plant fair is organised by our volunteer fundraising team*

Support costs are allocated to activities based on the number of days spent delivering each activity in our annual course programme. Governance costs include accountancy costs for independent examination. Finance, admin & management staff includes all staff not involved in direct delivery of courses or site development. Property & central costs include all costs of running the office, IT equipment and services, professional fees, insurances & depreciation of fixed assets.

9. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits or trustees' expenses for the year ended 31 December 2025 nor for the year ended 31 December 2024. Related Party transactions are disclosed in Note 18.

10. Staff Costs

	2025	2024
	£	£
Salaries	346,120	316,873
Employer's NI contributions	34,255	22,717
Employer's Pension contributions	6,012	5,409
	386,387	344,999

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10. Staff Costs continued

The average monthly number of employees (FTE) during the year was as follows:

	Headcount 2025	FTE 2025	Headcount 2024	FTE 2024
Course delivery staff	26	6	21	6
Support staff	7	4	8	3

No employees received emoluments in excess of £60,000.

11. Comparatives for the statement of financial activities (2024)

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income			
Donations & legacies	124,771	55,835	180,606
Charitable activities	152,664	257,933	410,597
Other trading activities	22,635		22,635
Investment income	13,749	-	13,749
Total	313,819	313,768	627,587
Expenditure on			
Raising Funds	4,330	-	4,330
Charitable Activities	242,853	257,643	500,496
Total	247,183	257,643	504,826
Net Income	66,636	56,125	122,761
Transfers between funds	-	-	-
Net movement in funds	59,462	56,125	122,761
Reconciliation of funds			
Total funds brought forward	594,065	-	594,065
Total funds carried forward	660,701	56,125	716,826

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12. Tangible Fixed Assets

	Office and Store £	Course Accommodation £	Motor Vehicles £	Totals £
COST				
At 1 January 2025	162,804	21,597	30,300	214,701
Additions	16,970	-	34,998	51,968
Disposals	-	-	(15,950)	(15,950)
At 31 December 2025	179,774	21,597	49,348	250,719
DEPRECIATION				
At 1 January 2025	40,412	8,638	25,253	74,303
Charge for year	17,528	4,319	3,413	25,260
Disposals	-	-	(14,330)	(14,330)
At 31 December 2025	57,940	12,957	14,336	85,233
NET BOOK VALUE				
At 31 December 2025	121,834	8,640	35,012	165,486
At 31 December 2024	122,392	12,958	5,046	140,396

13. Debtors: amounts falling due within one year

	2025 £	2024 £
Debtors	6,864	4,481
Accrued income	7,295	59,388
Prepayments	5,834	5,204
	19,993	69,073

14. Cash at bank

	2025 £	2024 £
Current account	27,822	226,718
Commercial Instant Access account	200,366	
CAF	10,616	10,616
United Trust Bank	94,371	90,786
Bath Building Society	87,442	85,000
Redwood Bank	85,000	85,000
Saffron Building Society	55,000	55,000
Petty cash	2,699	1,569
Total	563,316	554,689

continued...

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Social security and other taxes	8,575	7,156
Other creditors	3,927	23,937
Accruals	3,301	3,588
Income received in advance (Deferred Income)	15,029	12,650
	30,832	47,331

16. Operating lease commitments

As at 31st December 2025 the Cart Shed CIO had total commitments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Land and buildings		
Leases expiring within one year	522	1,021
Leases expiring within two to five years	22	1,479
	544	2,500

17.(a) Movement in funds

	At 1.1.25	Net movement in funds	Transfers between funds	At 31.12.25
	£	£	£	£
Unrestricted funds				
General fund	78,701	4,374	-	83,075
Designated fund*	582,000	-	-	582,000
	660,701	4,374	-	665,075
Restricted funds				
Young Cart Shed courses	9,775	(9,775)	-	-
Neurodivergence courses	46,137	535	-	46,672
Other course funding	-	6,000	-	6,000
Office & site equipment & improvements	-	-	-	-
Organisational development	-	-	-	-
Other	213	-	-	213
	56,125	(3,240)	-	52,885
Total Funds	716,826	1,134	-	717,960

** Funds designated this year for future purposes - see trustees annual report*

continued...

17.(b) Movement in funds

	Brought forward	Incoming resources	Resources expended	Movement in funds
Unrestricted funds				
General fund	78,701	295,053	(290,679)	83,075
Designated	582,000	-	-	582,000
Restricted funds				
Young Cart Shed courses				
Herefordshire Community Foundation George's Fund	4,775	-	(4,775)	-
Safer Communities Fund		55,727	(55,727)	-
Henry Sale Foundation	5,000		(5,000)	-
Four Winds Trust		1,272	(1,272)	-
Tabor Charitable Trust		9,600	(9,600)	-
Society of the Holy Child Jesus		10,000	(10,000)	-
DMF Ellis Charitable Trust		5,000	(5,000)	-
Neurodivergence courses				-
National Lottery Community Fund Awards for All	14,664		(14,664)	-
Irene Bird Fund		5,000	-	5,000
Mumford Memorial Trust		12,720	(12,720)	
JMDW Trust	31,473	50,000	(39,801)	41,672
Other course funding				-
Veterans' Foundation		10,084	(10,084)	-
MacMillan Support		10,584	(10,584)	-
EF Bulmer Trust		12,780	(12,780)	
Garfield Weston Trust		20,000	(20,000)	-
D'Oyly Carte Charitable Trust		6,000	-	6,000
Office & site equipment & improvements				-
Clive Richards Foundation		9,965	(9,965)	-
Rowlands Trust		9,722	(9,722)	-
Herefordshire Council Community Infrastructure Grant		11,242	(11,242)	-
Herefordshire Council Prevention Support Grant		1,000	(1,000)	-
Herefordshire Council Multiply Grant (UKSPF)		876	(876)	-
Other				-
Herefordshire Community Foundation	213	561	(561)	213
	56,125	242,133	(245,374)	52,885

Young Cart Shed courses

These are split into three age groups: 10-13, 13-18 and 19-25.

The youngest age group was introduced in 2024 funded by the Safer Communities Fund. Since then, demand has been overwhelming, and it was also clear that many participants needed longer than the 12 week programme offered. In response to this we increased our provision to two sessions a week for this age group from September 2025.

The older age groups continue to have weekly sessions throughout the year.

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Neurodivergence courses

Up to 90% of our Young Cart Shed participants are autistic, have ADHD or both. In 2025 we ran several courses of our growing neurodivergent suite – 'Being Autistic', 'Being ADHD' and 'Different not Less' (for parents). In addition to this we have developed and added several short courses in art and wood carving specifically for neurodivergent participants, thanks to funding from the JMDW Trust, with courses continuing into 2026.

Other course funding

Some of these funds have been provided for particular groups of participants to attend our supported woodland wellbeing courses, ie veterans and people living with cancer. Other funding has been received specifically for programmes such as 'Woodland Connection'.

Office & site equipment & improvements

Funding has been provided for improvements to our site and facilities as follows:

- Solar panels and extension to office accommodation
- Site storage units and recycling facilities
- Replacement of minibus for participant transport
- An information pack with resources for participants
- Numeracy equipment

Other

Several grants received on behalf of participants for transport costs and equipment.

17.(c) Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	472,827	66,636	(460,762)	78,701
Designated funds	121,238	-	460,762	582,000
	594,065	66,636	-	660,701
Restricted funds				
Young Cart Shed courses	-	9,775	-	9,775
Neurodivergence courses	-	46,137	-	46,137
Other course funding	-	-	-	
Office & site equipment & improvements	-	-	-	
Organisational development	-	-	-	
Other	-	213	-	213
	-	56,125	-	-
Total Funds	594,065	122,761	-	716,826

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18. Related Party Disclosures

The charity enjoys two licences to use areas of the property owned by Mr P Wrixon (Trustee). Two 15 year contracts have been signed, with break clauses at five yearly intervals. A monthly contribution to costs of £150 is paid for use of the Linhay building. An annual contribution of £500 is paid for use of the office site and building.

Mr P Wrixon (Trustee) is also a Trustee of The Rowlands Trust, who gave two donations in 2025 – one for site storage and recycling facilities, the other towards the cost of a new minibus.

There are no other related party transactions.