Company registration number: 10102042
Charity registration number: 1168731

Museum of Policing in Devon & Cornwall

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2026

Thompson Jenner LLP
Chartered Accountants
28 Alexandra Terrace
Exmouth
Devon
EX8 1BD

Museum of Policing in Devon & Cornwall

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Museum of Policing in Devon & Cornwall

Reference and Administrative Details

Chairman	W A Skelly
Trustees	W A Skelly R Ward P F Giles U S Richards M J Laver A H Bickley M A W Alderson S Crane N R Samuel I Andrews T C Holmes E Marshall J Colwell
Charity Registration Number	1168731
Company Registration Number	10102042
Registered Office	Okehampton Police Station Exeter Road Okehampton Devon EX20 1NN
Independent Examiner	Thompson Jenner LLP Chartered Accountants 28 Alexandra Terrace Exmouth Devon EX8 1BD
Accountants	Thompson Jenner LLP Thompson Jenner LLP 28 Alexandra Terrace Exmouth Devon EX8 1BD

Museum of Policing in Devon & Cornwall

Strategic Report for the Year Ended 31 March 2026

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2026, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

A significant three-year grant from Devon & Cornwall Police from April 2022 to March 2025 originally allowed the trust's team to make significant progress in bringing the historic collections of the force into the public eye, whilst developing its strategy for sustainability.

From April 2025 the trust's core grant moved to the Office of the Police and Crime Commissioner for Devon, Cornwall and the Isles of Scilly, in the form of a Commissioning Agreement for specified heritage activities to be delivered in the period to March 2029.

Trustees oversee income and expenditure budgets and monitor the forecast reserve proactively through a dedicated finance subcommittee and at full Board level on a quarterly basis.

Principal funding sources

The Office of the Police and Crime Commissioner for Devon, Cornwall, and the Isles of Scilly is the principal source of the trust's funding through a Commissioning Agreement purchasing services to the value of £160,000 p.a. for 2025-26, 2026-27, 2027-28, and 2028-29.

That funding is contingent on the trust reporting quarterly to the Office of the Police and Crime Commissioner that we:

- Retain our charity and company status
- Provide our annual accounts to the Commissioner and to the Charity Commission
- Provide a satisfactory review of our finances and progression against our agreed objectives.

Investment policy and objectives

Investment policy to be developed with external support when funds become available.

Museum of Policing in Devon & Cornwall

Strategic Report for the Year Ended 31 March 2026

Principal risks and uncertainties

Principal risks

1. Our ability to raise sufficient funds, independent of the Commissioning Agreement, to achieve our planned activities. The trust endeavours to raise additional funds to supplement core support, with a stated objective of £25,000 each year.
2. Continued reliance upon a principal funder and uncertainty over the duration and indexation of future grant support; inflation and other cost-pressures affecting the real value of or non-indexed income.
3. The effect of possible structural reform within policing upon governance, funding, our accommodation, the ownership and stewardship of heritage assets.
4. The capacity of a small staff and volunteer team to deliver an expanding programme while maintaining professional standards, in particular the need to accelerate inventory, cataloguing, documentation and digitisation of substantial collections and archives.

The strategic report was approved by the trustees of the charity on 7/9/26 and signed on its behalf by:

.....

W A Skelly
Chairman

Museum of Policing in Devon & Cornwall

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2026.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	W A Skelly
	R Ward
	P F Giles
	U S Richards
	M J Laver
	A H Bickley
	M A W Alderson
	S Crane
	N R Samuel
	M Rothwell (resigned 11 March 2026)
	I Andrews
	T C Holmes
	E Marshall (appointed 9 July 2025)
	J Colwell (appointed 10 December 2025)

Objectives and activities

Objects and aims

The objects of the Charity are, for the public benefit:
~ advancing education, in particular without limitation in the history of the police and their interaction with the community, and
~ promoting civic responsibility and good citizenship
~ in particular but without limitation by protecting, celebrating and making available to the public the key aspects of the heritage of policing in the South West of England and operating a collection for public access or exhibition.

Research, cataloguing, archiving and securely maintaining items in the Historic Collection previously held by Devon and Cornwall Police. Developing a programme for the use of the above Collection for exhibitions and educational access. Establishing a fundraising programme to finance current activities and to secure future plans.

Museum of Policing in Devon & Cornwall

Trustees' Report

It is my pleasure to once again introduce the annual statement of accounts for the Museum of Policing in Devon & Cornwall for the period April 2025 to March 2026, another busy and successful year for the Museum. Before exploring our year in a little more detail, it is worth noting at the outset that this period has seen developments which will influence the Museum's long-term future in ways yet to be determined.

In November 2025 the current government announced the intended abolition of Police & Crime Commissioners in England and Wales, and a programme of future police force mergers. Thus, the April 2025 to March 2026 period has seen a combination of inventorying plus public engagement activity in a "business as usual" vein - complemented by joint work on longer term Museum strategy.

This year has been the first and, as it has transpired, last, year of activities delivered under our 2025-2029 commissioning agreement with the Office of the Police and Crime Commissioner (OPCC). With effect from April 2026, Museum core funding is to revert to Devon and Cornwall Police. Having successfully delivered their business case for the Museum from 2022-2025 the trustees and team look forward to resuming delivery of value for the force's essential ongoing investment in their living heritage.

It goes without saying that the support from Commissioner Alison Hernandez has meant everything to the Museum in the last 12 months as her commitment has funded the staff and projects which are essential to delivering the aims of the Board. We are greatly in her debt for our time with her office.

Throughout the year the Museum preserved and deployed policing heritage across Devon, Cornwall and the Isles of Scilly - and beyond - through leverage of our growing stable of digital assets. Spring and summer 2025 saw the Museum team and volunteers heavily engaged with our showcase at the Devon County Show, an event attracting over 100,000 visitors over three-days - in glorious weather on this rare occasion!

The Museum team welcomed over 850 visitors to our stand, an exhausting but exhilarating experience, complemented by attendance at the Royal Cornwall Show and Cornwall Blue Light Day (650+ visitors), plus the Cadet Celebration at Middlemoor and Tavistock Multi-Agency Day.

In parallel at this time, the team were also heavily engaged in launching a new Association of Independent Museum's project in Okehampton, which will conclude next year. The "Museum Fundamentals" project has strengthened our understanding of the scope, condition, and documentation needs of the collection. The work has also helped identify the additional capacity required if we are to accelerate collections review and cataloguing in response to police force reforms.

Collections and archive work remain central to our day-to-day work, for the scale of the responsibility is considerable: the archive alone now comprises approximately 970 bankers' boxes and 52 shelves of bound volumes, in addition to the objects collection.

The first half of the year also saw production of the second annual "Recognition of Excellence in Policing Awards" event, which the Museum first co-produced with the force in June 2024. The event has gone from strength to strength.

Once again, event production was led by Museum Patron John Casson MBE, and the event proved to be a great success, both for the way in which it provided recognition and celebration of many of the hard-working members of Devon and Cornwall Police, but also the relevance of the Museum to policing today. The event generated a surplus of £5K as unrestricted funds for Museum projects. The event has established a repeatable model for external sponsorship and earned income, and shows growing capacity to supplement our core grant through fundraising.

August 2025 saw the Museum's summer exhibition installed in the Tavistock Guildhall Robing Room, which is made available to the Museum for an agreed period each summer free of charge. "Policing the Blitz and Word War Two" was chosen as the theme by Curator Alison Holmes to align with the VE- and VJ-80 commemorations in 2025, for which a considerable amount of content had been pre-prepared.

Over 1,200 visitors to the exhibition gave excellent feedback, whilst the exhibition itself lent itself to further digital interpretation through supplementary blog posts online – the result of primary research in the Exeter archive which has uncovered hitherto hidden aspects of the policing of the southwest in the wartime period. This same approach has been applied to our winter 25/26 exhibition, "Keeping the King's Peace", also in Tavistock. Projects Officer Andrea Tester was pivotal to the research, writing and production efforts for both projects.

Autumn 2025 saw the premiere of the Museum film. The film was debuted to an audience of Museum friends, volunteers, local and regional stakeholders and several sponsors of the annual Recognition Awards. The guest of honour was Deputy Chief Constable James Colwell who spoke very kindly of the achievements of the Museum and its importance to the force. DCC Colwell has subsequently joined the board of trustees of the Museum which is an excellent development both now and for the future. The Museum featured prominently in local and regional media because of the film, and on BBC online.

Relatedly, much work in this period has gone into developing the Museum's digital archive, which is a members'-only benefit behind a username and password homepage. The Museum serves a geographically large and varied area, so our model must combine physical engagement though our own sites and those of partners, with digital access through our website, social-media channels, digital blog and the members' archive. This approach enables the Museum to reach audiences beyond those able to visit our sites or displays. Digital development remains one core component of the Forward Plan.

As we move into 2026, Museum governance and future funding have also moved up into the foreground. First of all, trustees believe that potential changes to policing structures reinforce, rather than diminish, the need for the Museum. Organisational reform can place local identity, institutional memory and historic records at risk. The Museum is therefore well placed to provide continuity and professional stewardship while helping the public and the force understand the history from which future arrangements will emerge. As a Board member of the National Police Chiefs' Council (NPCC) Heritage Portfolio, and as a registered charity – an unusual police museum model - we are also well placed to offer heritage knowledge, experience and skills to colleagues around the region.

Alongside, we, as a board, have the opportunity of a new incoming Chair of Trustees, new Vice Chair, and new Treasurer to grasp in 2026, in parallel with the optimal management of future force funding to the Museum, now passing from OPCC. Realisation of the Museum's long-held ambition of full accreditation will also be advanced through an application to Arts Council England no later than July 2027.

During 2025-26 the Museum combined substantial public engagement with the less visible work required to build a resilient and professionally governed heritage organisation. The year also demonstrated that the Museum could generate income, attract new audiences and create value for both the public, the Commissioner and the force. The Trustees look forward to building on these foundations in the next stage of the Forward Plan.

These accounts only tell part of the story. The achievements of 2025 and the enthusiasm for 2026 and beyond are all down to the people involved. On behalf of the Board of Trustees, I wish to give our heartfelt thanks to the Museum staff and our wonderful (growing) band of volunteers, without whom none of these endeavours would be possible.

Public benefit

The Trust was established as a company limited by guarantee during 2016 and subsequently registered as a Charity by the Charity Commission. The Trust's advisers informed and guided the Trustees through this establishment period.

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

Museum of Policing in Devon & Cornwall

Trustees' Report

Statement of trustees' responsibilities

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 27/9/26 and signed on its behalf by:

X .....

W A Skelly
Chairman

Museum of Policing in Devon & Cornwall

Independent Examiner's Report to the trustees of Museum of Policing in Devon & Cornwall ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of Museum of Policing in Devon & Cornwall 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 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 accounts to be reached.

Thompson Jenner LLP
Chartered Accountants
Institute of Chartered Accounts in England and Wales

28 Alexandra Terrace
Exmouth
Devon
EX8 1BD

Date: 05/10/2026

Museum of Policing in Devon & Cornwall

Statement of Financial Activities for the Year Ended 31 March 2026 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2026 £
Income and Endowments from:			
Donations and legacies	3	1,740	1,740
Charitable activities	4	164,348	164,348
Other trading activities	5	17,342	17,342
Total income		183,430	183,430
Expenditure on:			
Charitable activities		(198,155)	(198,155)
Total expenditure	6	(198,155)	(198,155)
Net expenditure		(14,725)	(14,725)
Net movement in funds		(14,725)	(14,725)
Reconciliation of funds			
Total funds brought forward		52,310	52,310
Total funds carried forward	15	37,585	37,585

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	3	2,061	2,061
Charitable activities	4	157,925	157,925
Other trading activities	5	5,016	5,016
Total income		165,002	165,002
Expenditure on:			
Charitable activities		(152,439)	(152,439)
Total expenditure	6	(152,439)	(152,439)
Net income		12,563	12,563
Net movement in funds		12,563	12,563
Reconciliation of funds			
Total funds brought forward		39,747	39,747
Total funds carried forward	15	52,310	52,310

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

The funds breakdown for 2025 is shown in note 15.

The notes on pages 12 to 20 form an integral part of these financial statements.

Museum of Policing in Devon & Cornwall

(Registration number: 10102042)
Balance Sheet as at 31 March 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	11	4,929	2,816
Current assets			
Debtors	12	19,631	3,291
Cash at bank and in hand	13	43,845	53,562
		63,476	56,853
Creditors: Amounts falling due within one year	14	(30,820)	(7,359)
Net current assets		32,656	49,494
Net assets		37,585	52,310
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		37,585	52,310
Total funds	15	37,585	52,310

For the financial year ending 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on 7/4/26 and signed on their behalf by:

.....
W A Skelly
Chairman

Museum of Policing in Devon & Cornwall

Statement of Cash Flows for the Year Ended 31 March 2026

	Note	2026 £	2025 £
Cash flows from operating activities			
Net cash (expenditure)/income		(14,725)	12,563
Adjustments to cash flows from non-cash items			
Depreciation		1,333	1,288
		(13,392)	13,851
Working capital adjustments			
(Increase)/decrease in debtors	12	(16,340)	4,689
Increase in creditors	14	23,461	4,078
Net cash flows from operating activities		(6,271)	22,618
Cash flows from investing activities			
Purchase of tangible fixed assets	11	(3,446)	(307)
Net (decrease)/increase in cash and cash equivalents		(9,717)	22,311
Cash and cash equivalents at 1 April		53,562	31,251
Cash and cash equivalents at 31 March		43,845	53,562

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 12 to 20 form an integral part of these financial statements.

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Okehampton Police Station
Exeter Road
Okehampton
Devon
EX20 1NN

2 Accounting policies

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

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Museum of Policing in Devon & Cornwall meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

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

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

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

Grants receivable

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

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at it's fair value unless it's fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Expenditure

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

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Fixtures and fittings	10% straight line basis
Computer equipment	33.3% straight line basis

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

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

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

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	1,452	1,452
Grants, including capital grants;		
Grants from other charities	288	288
Total for period ended 31 March 2026	1,740	1,740
Total for period ended 31 March 2025	2,061	2,061

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
PCC grant income	163,000	163,000
Membership income	1,348	1,348
Total for period ended 31 March 2026	164,348	164,348
Total for period ended 31 March 2025	157,925	157,925

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Other trading income	72	72
Events income;		
Conferences and similar events	17,270	17,270
Total for period ended 31 March 2026	17,342	17,342
Total for period ended 31 March 2025	5,016	5,016

6 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds General £	Total 2026 £	Total 2025 £
Wages and salaries	95,055	95,055	71,200
Insurance	2,270	2,270	2,142
Independent examiners remuneration	2,385	2,385	2,205
Printing, postage and stationery	1,025	1,025	1,343
Subscriptions	362	362	176
Travel and subsistence	6,843	6,843	5,161
National insurance	1,506	1,506	3,021
Repairs and maintenance	1,170	1,170	302
Sundry Costs	114	114	77
Promotional expenses	28,624	28,624	14,585
Legal and professional	40,869	40,869	36,964
Computer expenses	5,689	5,689	5,531
Staff pensions	2,167	2,167	1,500
Bank charges	92	92	31
Telephone	1,083	1,083	875
Payroll fees	800	800	857
Staff entertainment	798	798	889
Rent	5,000	5,000	2,954
Rates	499	499	462
Water rates	76	76	222
Light, heat and power	395	395	655
Depreciation	1,333	1,333	1,287
	198,155	198,155	152,439

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	2,385	2,385
Total for period ended 31 March 2026	2,385	2,385
Total for period ended 31 March 2025	2,205	2,205

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2026 £	2025 £
Depreciation of fixed assets	1,333	1,287

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

P F Giles
£450 (2025: £735) of expenses were reimbursed to P F Giles during the year.

N R Samuel
£148 (2025: £106) of expenses were reimbursed to N R Samuel during the year.

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

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

9 Independent examiner's remuneration

	2026 £	2025 £
Examination of the financial statements	2,385	2,205

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2025	10,943	10,943
Additions	3,446	3,446
At 31 March 2026	14,389	14,389
Depreciation		
At 1 April 2025	8,127	8,127
Charge for the year	1,333	1,333
At 31 March 2026	9,460	9,460
Net book value		
At 31 March 2026	4,929	4,929
At 31 March 2025	2,816	2,816

12 Debtors

	2026 £	2025 £
Trade debtors	9,000	-
Prepayments	2,454	1,726
Other debtors	8,177	1,565
	19,631	3,291

13 Cash and cash equivalents

	2026 £	2025 £
Cash at bank	43,845	53,562

14 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	635	1,164
Other taxation and social security	2,318	1,566
Pension scheme creditor	437	359
Accruals	27,430	4,270
	30,820	7,359

15 Funds

	Balance at 1 April 2025 £	Incoming resources £	Resources expended £	Balance at 31 March 2026 £
Unrestricted funds				
General				
Unrestricted Funds	52,310	183,430	(198,155)	37,585

	Balance at 1 May 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
General				
Unrestricted Funds	39,747	165,002	(152,439)	52,310

The specific purposes for which the funds are to be applied are as follows:

Unrestricted general funds are funds received for use by the Trustees in furtherance of the charitable objectives.

16 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2026 £
Tangible fixed assets	4,929	4,929
Current assets	63,476	63,476
Current liabilities	(30,820)	(30,820)
Total net assets	37,585	37,585

	Unrestricted funds General £	Total funds at 31 March 2025 £
Tangible fixed assets	2,816	2,816
Current assets	56,853	56,853
Current liabilities	(7,359)	(7,359)
Total net assets	52,310	52,310

17 Analysis of net funds

	At 1 April 2025 £	Financing cash flows £	At 31 March 2026 £
Cash at bank and in hand	53,562	(9,717)	43,845
Net debt	53,562	(9,717)	43,845

	At 1 May 2024 £	Financing cash flows £	At 31 March 2025 £
Cash at bank and in hand	31,251	22,311	53,562
Net debt	31,251	22,311	53,562

18 Related party transactions

There were no related party transactions in the year.