Registered number: 08180454
Charity number: 1183487

COMMUNITY ORGANISERS LIMITED

(A Company Limited by Guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 DECEMBER 2025

COMMUNITY ORGANISERS LIMITED
(A Company Limited by Guarantee)

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COMMUNITY ORGANISERS LIMITED

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE PERIOD ENDED 31 DECEMBER 2025

Trustees
S P Bedding (Deceased 22/04/2026)
E L Barrett
G F Jenkins
M R Rocco
S S Smith

Company registered number
08180454

Charity registered number
1183487

Registered office
10 Silver Street
Warminster
BA12 8PS

Chief Executive Officer
Nick Gardham

COMMUNITY ORGANISERS LIMITED

(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the Charity for the period 1 January 2025 to 31 December 2025 .The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements ofthe charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective January 2015).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Our charity’s purposes are set out in the objects contained in the Company’s Articles of Association and are as follows:

- The development of the capacity and skills of members of socially and economically disadvantaged communities in such a way that they are able to identify, and help meet, their needs and participate more fully in society.
- To advance public education and to promote the practice, theory and techniques of community organising.
- The prevention and relief of poverty by providing such support items and services to individuals as the trustees see fit.
- In furtherance of the objectives the Company shall at all times actively promote and take into consideration the principles of equality of opportunity.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

Community Organisers continued its strategy of working with people in socially disadvantaged communities, whilst maintaining positive and productive relationships with national and regional bodies, charitable trusts and foundations, and other charitable and voluntary sector organisations.

The Organisation’s work remained focused on three connected pillars: training, support and action. Through these, Community Organisers sought to develop the skills and confidence of local people, strengthen organisations rooted in neighbourhoods, and support collective action to address the root causes of poverty and inequality.
The Social Action Hub Network continued to be central to this approach, connecting local community organising practice with opportunities for national collaboration and influence. Alongside this, the Community Practitioners Network provided opportunities for personal and professional development, shared learning and support for those working directly with communities.

The Organisation also developed its campaigning and action work by bringing people together to explore shared concerns across the network. Through community conversations, webinars and assemblies, participants identified connections between local experiences and wider issues, helping to inform the development of collective action.

c. Activities undertaken to achieve objectives

During 2025:

- Community Organisers celebrated its tenth anniversary in June.
- Over 2,500 people remained connected to the community organising movement.
- The Social Action Hub Network comprised 16 organisations, including five Affiliated Training Providers.
- Eighteen short courses introduced over 250 people to the principles and practice of community organising.
- Nationally recognised qualifications, including the Award in Community Organising, provided 648 learning hours.
- Twenty-one Popular Assemblies involved 610 people through Humanity Project.
- Over 90 community leaders, activists and practitioners joined the Community Practitioners Network.
- Seventeen webinars were delivered, with a library of over 50 past webinars available to Community Practitioners Network members.
- Two new learning resources were produced: *A Guide to Facilitating Small Groups* and *Starting Out with Community Organising: A Guide for Organisations*.

Training:

Community Organisers delivered training to a range of organisations across the country, supporting participants to apply community organising principles within their own communities and areas of work. This included Building Power and Action for Change courses for All Child, introductory training with Spark Somerset, and training for Mencap's Active Communities team. Work with Cornwall National Landscape supported collaborative approaches to protecting land and promoting sustainable practices. Training with TSL Kirklees supported its Energy Neighbours project, which focuses on energy efficiency and tackling fuel poverty through community-led solutions.

The Organisation also worked with City St George's Students' Union and the Union of Brunel Students, supporting student leaders to strengthen student voice, influence decisions and organise around shared issues.

A new Facilitation Skills for People's Assemblies course was developed and delivered online and in person. In Haringey, this supported food network leaders to organise around food justice and local food insecurity. Further courses in Greater Manchester and Exeter developed local leaders' skills in facilitation and participatory engagement.

A partnership with Sovereign Network Group supported the development of community organising within the communities it serves. The pilot phase began in March, with work in Lyde Green and Harry Stoke in South Gloucestershire, and Lambourn Junction in Berkshire. The wider programme aims to support the mobilisation of 120 community organisers to lead community-led action.

In Harry Stoke, the residents' association for Brooklands Park and Highbrook View worked with residents on a campaign to secure space for a youth facility. With support from the programme, their petition reached 610 signatures, and the developer announced plans for sports provision on the estate. Further expansion of the programme is planned for 2026.

The Social Action Hub Network continued to connect locally rooted organisations and provide opportunities for training, collaboration and community participation. During the year, Community Organisers secured funding opportunities for Hubs to contribute to conversations about democracy, food and neighbourhood renewal.

Working with The Democracy Network, Community Organisers supported community conversations as part of the Put People First campaign. Five further conversations took place with Social Action Hubs and their communities in Luton, Hartlepool, Stockport, North Birkenhead and Haringey. A shared theme emerging from these discussions was the need to improve standards and accountability in politics.
Social Action Hubs also participated in The Food Conversation, coordinated by the Food, Farming and Countryside Commission. This provided opportunities for communities to contribute their experiences and

views to a wider public dialogue about the future of food in the UK.

The Organisation drew on the experience of its Social Action Hub Network to respond to the Independent Commission on Neighbourhoods' proposals for neighbourhood renewal. This response brought the perspectives of organisations working in low-income communities into discussions about how those neighbourhoods could be better supported.

Membership and Support

The Community Practitioners Network continued to provide learning and development opportunities for community leaders, activists and practitioners across the UK. Over 90 people signed up as members during the year.

Seventeen webinars were delivered, alongside access to a library of over 50 recorded webinars. These resources supported members to develop their knowledge, reflect on their practice and learn from the experience of others.

The publication of two new guides strengthened the Organisation's support offer. *A Guide to Facilitating Small Groups* provided practical support for those bringing people together, whilst *Starting Out with Community Organising: A Guide for Organisations* supported organisations seeking to introduce community organising into their work.

Community Organisers also worked with The Hub at Toothill in Swindon, supporting its volunteer board and newly appointed Chief Executive to strengthen community engagement and understand residents' priorities for the community centre.

Through door knocking, community consultation events and activities at a local Christmas fair, the work engaged over 200 residents. An extended partnership with Local Trust will enable this support to continue into 2026.

Action

Community Organisers continued its role as a co-convenor of Humanity Project, working alongside Clare Farrell and Lee Jasper to connect communities addressing racism, climate change and the cost of living. During 2025, Humanity Project involved 22 organisations and supported 21 Popular Assemblies attended by 610 people. A further 134 people were trained in listening and facilitation. The project's first face-to-face annual gathering took place in September and brought together over 80 participants.

This work supported the development of an assembly culture in which people can contribute to decisions about the issues affecting their lives. Community organising provided the foundation for reaching out, listening, building relationships and supporting participation.

Community Organisers also hosted a series of webinars exploring the root causes of concerns identified across the Social Action Hub Network. Topics included increasing foodbank use, the affordability of everyday necessities, grassroots climate action, and misinformation and disinformation contributing to racial violence. Over 150 people participated in these discussions, hearing from experts, activists and campaigners and working together to examine the underlying causes of these issues.

The discussions informed an Assembly Series organised around four themes: Dignity and Security in Everyday Life; Belonging and Division; Power and Voice in the Economy; and Protecting Our Future Together. By the end of 2025, 120 people had participated. The series provided opportunities to share experiences, identify connections between issues and develop ideas for national campaigns, with further convening planned for 2026.

During the year, Community Organisers also began working with Iswe and international partners as a Regional Lead in the development of a Permanent Global Citizens' Assembly. Preparatory work supported an assembly on global food systems and climate change, scheduled to begin in January 2026.

COMMUNITY ORGANISERS LIMITED

(A Company Limited by Guarantee)
Achievements and performance

a. Review of activities

2025 marked ten years of Community Organisers and a continued commitment to strengthening community organising through training, support and action.

The Organisation worked with communities and partner organisations across a broad range of settings, including housing, education, disability inclusion, environmental protection and community development. Its training and learning resources supported people to develop the skills needed to listen, build relationships and take collective action.

The Social Action Hub Network remained central to the Organisation's approach. Its 16 member organisations provided a connection between neighbourhood-level experience and national discussions about democracy, food systems and neighbourhood renewal.

The year also saw the development of the action pillar of the Organisation's work. Humanity Project's Popular Assemblies, the thematic webinar programme and the Assembly Series created opportunities for people to explore shared concerns and shape collective responses. Local work, including the residents' campaign in Harry Stoke and engagement at The Hub at Toothill, demonstrated how community organising could support participation around practical neighbourhood priorities.

Community Organisers continued to benefit from the support of Esmée Fairbairn Foundation and Quadrature Climate Foundation. Their support contributed to the Organisation's work to strengthen community organising and build the capacity of communities to address the root causes of inequality.
Looking ahead to 2026, the Organisation plans to pursue a five-year strategy to increase the number of Social Action Hubs tenfold. This will focus on strengthening a network of neighbourhood organisations committed to addressing the root causes of inequality and supporting coordinated action.

Towards the end of 2025, Community Organisers was awarded a contract by Ebbsfleet Development Corporation to co-design and deliver a training programme supporting residents to become more active in their community. The initial phase will run until March 2026.

Further planned work includes supporting clinicians at UCLH and UCL to hold community conversations about inequalities in outcomes following major surgery. The Organisation will also contribute to The Canvas, a project launching in January 2026 with sponsorship from Hoshizaki, which aims eventually to support up to 30 neighbourhood cafés to become community-powered hubs addressing loneliness, food insecurity and high street decline.

b. Fundraising activities and income generation

Community Organisers received support from charitable foundations and undertook contracted work associated with the delivery of the Charity's objectives. Supporters included Esmée Fairbairn Foundation and Quadrature Climate Foundation. Contracted activity included work with Sovereign Network Group and the award of a new contract by Ebbsfleet Development Corporation towards the end of the year.

c. Investment policy and performance

The Charity does not hold any investments.

d. Volunteers

Although the Charity did not have any volunteers to manage directly during the period under review. However, the Charity maintains a volunteer policy and carefully reviews this, together with its volunteer activity annually. This is overseen by the Board with day to day responsibility delegated to the Chief Executive.

COMMUNITY ORGANISERS LIMITED

(A Company Limited by Guarantee)
Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of the charity's purposes. Community Organisers maintains free unrestricted reserves:

- to provide a level of working capital that protects the continuity of our core work
- to provide a level of funding for unexpected opportunities
- to provide cover for risks such as unforeseen expenditure or unanticipated loss of income.

The Board of Trustees will review the above criteria with reference to Community Organisers' strategy and Annual Plan and determine the target level of free reserves to meet these. In the current year the target level of free reserves has been set at not less than six months core operating costs and although the current level of free liquid reserves has fallen below this, the Trustees expect the level of free reserves to improve during next year. The trustees consider the current free reserves to be sufficient for the day to day operations of the Charity to continue safely. At 31 December 2025 the free reserves of the charity were £67,459 (2024: £52,489).

The Board of Trustees will at times designate funds from free reserves for significant project costs or replacement of major assets.

c. Principal risks and uncertainties

The Charity has continued to develop its income from continued trading however, due to economic uncertainties and reduction in Government Programmes it is unclear whether the Organisation will deliver any large programmes such as the previous ones it has been involved with. However, despite this, the Charity is pursuing Trusts and Foundations as well as other larger contracts to ensure that it can continue to keep trading. The Charity has a robust budgeting cash flow management system which keeps the management and Board regularly appraised of the position and decisions relating to future costs are made with this information taken into account.

d.Financial risk management objectives and policies

Financial risk is managed through the Charity's Policy Manual which is reviewed and approved by the Board on a bi- annual basis.

The Manual includes policies covering:

- Delegation of responsibilities and levels of authority
- Reserves
- Conflicts of interest
- Segregation of duties
- Controls on Budget, Income and expenditure
- Controls on fixed and financial assets
- Controls on human resources
- Expenses
- Debt management

e.Principal funding

Community Organisers aims to achieve an annual surplus each year which is sufficient to meet the working capital of the organisation and to ensure the development of the organisation is resourced as it expands in order to be able to continue to provide a service to our beneficiaries.

Community Organisers has identified training, consultancy to finance these through income streams that are as secure and long term as possible.

Structure, governance and management

a. Constitution

Community Organisers Limited is registered as a charitable company limited by guarantee and was set up by a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Organisational structure and decision-making policies

The Board of Trustees holds responsibility for the decisions and activity of the Charity. The day to day management of the Charity is delegated to the Chief Executive who is also involved in setting policies which are only adopted after approval by the Board.

The Chief Executive is supported by the part time Finance Director, Head of the National Academy of Community Organising, the National Member Organiser and the operations and administrative staff.

The Head of the National Academy of Community Organising also reports directly to the Chief Executive who is in turn supported by a part time administrator and Internal Verifier who both hold relevant specialist expertise. The post is currently vacant, however training delivery continues through our national network of certified trainers.

d. Policies adopted for the induction and training of Trustees

New Trustees are trained and informed of their responsibilities in accordance with guidelines issued by the Charities Commission. Trustees are required to attend workshop training provided by a specialist in Charity Governance. No new trustees were appointed during the year who require this training.

e. Related party relationships

The organisation has no related party relationships

Plans for future periods

The organisation is developing its plans for the following financial period so that it can continue to attract resources to deliver on it's strategy to work with people in socially and economically deprived neighbourhoods and work towards the relief of poverty.

The Organisation intends to further develop its work as part of the Humanity Project and work towards building a strong and sustainable foundation for the project. This includes embedding the core work of the Charity into the project so that it can build a sustainable income stream that can support grassroots community orgainising.

As the Government and other national bodies start to explore potential programmes within 'left behind' neighbourhoods the Charity aims to build on the previous good relationships and work with various Government Departments to support them to design Programmes and activities that can embed the work of the Charity. In

addition the Charity aims to support the design and implementation strategy of the Community Wealth Fund to enable the Charity secure further resources enabling it to work towards building and strengthening a community work workfoce.

The organisation also aims to continue to expand its partnerships with other organisations to increase its reach and enable it to deliver on its charitable objects.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity 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).

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

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 24th September 2026 and signed on their behalf by:

M R Rocco
Chair of Trustees

COMMUNITY ORGANISERS LIMITED

(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025

Independent Examiner's Report to the Trustees of Community Organisers Limited ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 31 December 2025.

Responsibilities and Basis of Report

As the Trustees of the Charity (and 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 Charity 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 the Charity's accounts 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 the Charity 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.

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 DECEMBER 2025

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Verngrove Ltd
CO Business Hub
10, Silver Street
Warminster
BA12 8PS

24th September 2026

COMMUNITY ORGANISERS LIMITED

(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE PERIOD ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds Year ended 31-Dec 2025 £	Restricted Funds Year ended 31-Dec 2025 £	Total Funds Year ended 31-Dec 2025 £	Total Funds Year ended 31-Dec 2024 £
Income from:					
Donations and legacies	**3**	72		72	3,455
Charitable activities	**4**	114,338		114,338	158,345
Rent Income	**5**	24,334		24,334	17,234
Grants	**6**	18,863	293,399	312,262	115,628
Other income	**6**	3,416		3,416	2,114
Total income		**161,023**	**293,399**	**454,422**	**296,776**
Expenditure on:					
Charitable activities	**7**	146,366	293,399	439,765	320,404
Total Expenses		**146,366**	**293,399**	**439,765**	**320,404**
Net movement in funds		14,657	-	14,657	-23,628
Reconciliation of funds:					
Total funds brought forward		218,742	-	218,742	242,370
Net movement in funds		14,657	-	14,657	-23,628
		233,399	-	233,399	218,742

The Statement of Financial Activities includes all gains and losses recognised in the period. The notes on pages 14 to 23 form part of these financial statements

COMMUNITY ORGANISERS LIMITED

(A Company Limited by Guarantee)
REGISTERED NUMBER: 08180454

BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	31 December 2025 £	31 December 2024 £
Fixed assets			
Tangible assets	**12**	165,940	166,253
Current assets			
Debtors	**13**	6,871	3,485
Cash at bank and in hand		309,559	302,520
		316,430	306,005
Creditors: amounts falling due within one year	**14**	235,053	236,170
Net current assets / liabilites		81,377	69,835
Total assets less current liabilities		247,317	236,088
Creditors: amounts falling due after one year		13,918	17,346
		233,399	218,742
Charity funds			
Unrestricted funds	**15**	233,399	218,742
Total funds		233,399	218,742

BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2025

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the period in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 24th September 2026 and signed on their behalf by:

M R Rocco

Director

The notes on pages 14 to 23 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

1. General information

Community Organisers Limited is a charitable private company limited by guarantee, registered in England and Wales, company registered number 08180454, charity registered number 1183487. Its registered office is 10 Silver Street, Warminster, Wiltshire, BA12 8PS.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Community Organisers Limited 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.

2.2 Going concern

The trustees consider there are adequate liquid funds available to sustain the charity through the next financial year.

2.3 Income

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 income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- Nil
Fixtures and fittings	- 25%
Computer equipment	- 25%

2. Accounting policies (continued)

2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.9 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.11 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the period.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

3. Income from donations and legacies

	Unrestricted Funds Year ended 31 December 2025 £	Restricted Funds Year ended 31 December 2025 £	Total Funds Year ended 31 December 2025 £	Total Funds Year ended 31 December 2024 £
Donations	72		72	3455
Total	**72**	**0**	**72**	**3455**

4. Income from charitable activities

	Unrestricted Funds Year ended 31 December 2025 £	Restricted Funds Year ended 31 December 2025 £	Total Funds Year ended 31 December 2025 £	Total Funds Year ended 31 December 2024 £
Income from charitable activities	73,419		73,419	141,055
Contract income	40,969		40,969	17,290
Total	**114,388**	**0**	**114,388**	**158,345**

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

5. Investment income

	Unrestricted Funds Year ended 31 December 2025 £	Restricted Funds Year ended 31 December 2025 £	Total Funds Year ended 31 December 2025 £	Total Funds Year ended 31 December 2024 £
Rents received	24,334		24,334	17,234
Total	**24,334**	**0**	**24,334**	**17,234**

6. Other incoming resources

	Unrestricted Funds Year ended 31 December 2025 £	Restricted Funds Year ended 31 December 2025	Total Funds Year ended 31 December 2025 £	Total funds Year ended 31 December 2024 £
Grants	18,863	293,399	312,262	115,628
Bank Interest Income	3,416		3,416	2,114
Total	**22,279**	**293,399**	**315,678**	**117,742**

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted Funds Year ended 31 December 2025 £	Restricted Funds Year ended 31 December 2025 £	Total Funds Year ended 31 December 2025 £	Total funds Year ended 31 December 2024 £
Direct costs	146,366	293,399	439,765	320,404
Total	**146,366**	**293,399**	**439,765**	**302,647**

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 DECEMBER 2025

8. Analysis of expenditure by activities

	Unrestricted Funds Year ended 31 December 2025 £	Restricted Funds Year ended 31 December 2025 £	Total Funds Year ended 31 December 2025 £	Total Funds Year ended 31 December 2024 £
Direct costs	146,366	293,399	439,765	320,404

Activities undertaken:	Directly Year ended 31 March 2025 £	Support Year ended 31 March 2025 £	Total Year ended 31 March 2025 £
Direct costs	349,102	90,663	439,765

9. Independent examiner's remuneration

	Year ended 31 December 2025 £	Year ended 31 December 2024 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	0	0
Other services not included above	0	0

10. Staff costs

	Year ended 31 December 2025	Year ended 31 December 2024
	£	£
Wages and salaries	96,211	68,758
Social security costs	8,276	1,996
Contribution to defined contribution pension schemes	1,648	1,070
	106,135	71,824

The average number of persons employed by the Charity during the period was as follows:

	Year ended 31 December 2025	Year ended 31 December 2024
	No.	No.
Staff (FTE)	3	2

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprise the Trustees and the Chief Executive Officer
The employee benefits of the key management personnel of the charity were £59,950.

11. Trustees' Remuneration and Expenses

During the period no Trustees received any remuneration or other benefits *(2024- £NIL)*.

12. Tangible fixed assets

	Freehold property	Fixtures and Fittings	Computer equipment	Total
	£	£	£	£
Cost or valuation				
At 1 January 2025	165,000	2,564	8,100	175,664
At 31 December 2025	165,000	2,564	8,100	175,664
Depreciation				
At 1 January 2025	-	2,356	7,054	9,410
Charge for the period	-	78	236	314
At 31 December 2025	-	2,434	7,290	9,724
Net book value				
At 1 January 2025	165,000	311	942	166,253
At 31 December 2025	165,000	233	707	165,940

13. Debtors

	31 December 2025	31 December 2024
	£	£
Due within one year		
Trade debtors	6,871	3,485
	6,871	**3,485**

14. Creditors: Amounts falling due within one year

	31 December 2025 £	31 December 2024 £
Trade creditors	-	-
Other taxation and social security	4,759	3,728
Bank Loan repayments	3,922	3,922
Accruals and deferred income	226,372	228,520
	235,053	236,170

	31 December 2025 £	31 December 2024 £
Deferred income at 1 January 2025	228,520	6,000
Deferred Income - this period	226,372	228,520
Amounts released from previous periods	-228,520	-6,000
	226,372	228,520

Creditors: Amounts falling due after one year

Unsecured Bounce Back loan	13,918	17,346
	13,918	17,346

15. Statement of funds

Statement of funds - current period

	Balance at 1 January 2025 £	Income £		Expenditure £	Balance at 31 December 2025 £
Funds					
General Funds	218,742	161,023	-	146,366	233,399
Restricted Funds	-	293,399	-	293,399	-
	218,742	454,422		-439,765	233,399

Statement of funds - prior period

	Balance at 1 January 2024 £	Income £		Expenditure £	Balance at 31 December 2024 £
Unrestricted funds					
General Funds	242,370	177,768	-	201,396	218,742
Restricted Funds	-	119,008	-	119,008	-
	242,370	296,776	-	320,404	218,742

16. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £1,648 (2024: £1,070).

17. Related party transactions

No related party transactions took place during the Year.