

Respected. Protected. Celebrated.

UNEXPECTED

Turning Corners

ANNUAL ACCOUNTS 2025

INDEX

Message of the Chair	3
Mission & Vision	4
About Turning Corners	5
Projects	6
Impact	10
Theory of Change	11
Trustees' Report	12
Independent Examiner's Report	12
Statement of Financial Activities	13
Statement of Financial Position	14
Notes to the Financial Statements	15



LEGAL & ADMINISTRATIVE INFORMATION

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MESSAGE OF THE CHAIR

This is my first message as Chair, and I want to thank everyone who has trusted me with the role. I had big shoulders to fill, and I'm grateful to our previous Chair for holding my hand through that first year.

But what has prepared me most is my experience of advocating for people facing mental health challenges, listening to their struggles and supporting them through difficult times. I now feel ready and excited to take Turning Corners through the next two years of my term.

This year's annual report is built around one word: **UNEXPECTED.**

Our Rainbow Zebra campaign captures this beautifully. Life is rarely black and white, and neither are people. We can face considerable difficulties and still have remarkable strengths. With much to offer, we still need support. The people who come to Turning Corners bring their own insight, determination and ideas. They are not passive recipients of help, but active participants in shaping their lives and, increasingly, our organisation.

Turning Corners offers clinically supervised, trauma-informed, non-clinical support alongside, not in place of, professional treatment. Clinical oversight helps us work safely and recognise when specialist intervention is needed. Our work helps people build trust in treatment, manage between appointments and develop the relationships, confidence and support networks that make life beyond clinical services possible.

Now in the second year of our five-year strategy, we are turning plans into practice. With referrals rising, our dedicated Data and Impact Lead and new AI-built CRM strengthen how we learn, make decisions and demonstrate impact. At the same time, we recognise that some of the most meaningful changes are the hardest to measure. At the suggestion of our Steering Committee, we have also changed how we use photography in this report. Previous images of children attending our programmes offered only a partial picture of work that also extends to adults and families, often in private and sensitive circumstances. This year, we have chosen to capture the spirit of Turning Corners without photographing participants. People should feel free to speak openly and be themselves, confident that their privacy is respected. I am particularly pleased this decision came from those helping shape our work.

To date, we have not spent on fundraising, but to sustain our support for everyone who needs us, we are developing a solid funding strategy for the future. This was a financially challenging year, with expenditure exceeding income. We covered the shortfall from our reserves, which remain above the policy threshold. However, with the proposed strategy, we will be better prepared for years like this, without needing to draw on reserves.

Since the financial year ended, we have also been delighted to receive the London Dangoor Award, a welcome recognition of what has been built together.

As I look towards the next two years, I want us to grow with confidence while preserving the trust, flexibility and humanity that define our work. **UNEXPECTED** is an invitation to look beyond assumptions, recognise people's strengths and make room for the whole person. **Respected, protected and celebrated**, they flourish beyond expectation.

Shie Horowitz

MISSION

Turning Corners builds trust and stands alongside individuals and families navigating mental health challenges and complex systems of care. We offer a shoulder to lean on, helping people find their way through uncertainty, access the right support, and build the confidence, connections and resilience to move forward on their own terms.

VISION

A world where no one has to navigate mental health challenges alone, where support is within reach, dignity is never compromised, and every individual and family has the opportunity to build a meaningful life beyond crisis.





ABOUT TURNING CORNERS

Turning Corners stands alongside individuals and families facing mental health challenges, crisis and the overlapping pressures of trauma, poverty and difficult life circumstances.

Each person or family is paired with an advocate who works with them, not for them. Our support is trauma-informed, non-clinical yet clinically supervised, complementing the care provided by health professionals and supporting people whilst they're on the waiting list.

Most of our services are referral-based to ensure we can offer safe, consistent and appropriate support. However, we also run open drop-in sessions, advertised on our website and through local publicity.

While our capacity is necessarily limited, our commitment to inclusion is not. We share our specialist cultural knowledge to help wider services better understand and support people from minority ethnic communities, recognising that mental health needs cross cultural and community boundaries.
We want to take the monster out of mental health. A diagnosis is not a definition of who someone is, and struggling does not make anyone less capable, worthy or human.

A space for human beings to be human beings.

Heart Behind the Hurt

What looks like anger may be fear. What looks like disengagement may be exhaustion. What gets labelled challenging behaviour may be the reaction to an open, raw wound that has never had the chance to heal.

Heart Behind the Hurt supports people and families living with severe mental illness, trauma and difficult circumstances, including those who have lost trust in services or struggle to engage with treatment.

Our work brings together places where people can connect without pressure and a consistent person who can help them navigate treatment, appointments, practical difficulties and everyday life.

Because understanding the hurt matters. So does helping to stop it from continuing.

Two connected parts of our support

SAFE SPACES	TRUSTED PERSON
Somewhere to connect, take part and feel comfortable	*Someone alongside you when life becomes difficult tto navigate*
Broth and Bond Vitamin C / Green versus Blues Cuddle Companions Drop-Ins Soft Spot (Planned)	Advocacy and appointments Benefits, debt and practical support ABC - Attachment, Belonging & Confidence Limbo Link

Individuals may draw on both, depending on what they need





SAFE SPACES
Broth & Bond

For adults, including a dedicated session for seniors

Soup in winter, smoothies in summer, and a chance to sit around a table with others.

Our weekly Broth and Bond gatherings bring adults together to talk about mental health, loneliness, relationships and everyday worries. We also run a dedicated session for seniors, where conversations include ageing, physical health, independence and finding the right support.

Led by our Clinical Lead, the sessions offer peer support, practical guidance and good company.

A voice from Broth and Bond

"My husband is unrecognisable since dementia. It's still early stages, but there's anger, distrust and blaming everyone. On days we go to Broth and Bond, he comes home calmer. He has started using some of the things he learns there to soothe himself when he gets upset."

Vitamin Sea

For young people and adults experiencing mood-related disorders

Vitamin Sea takes people away from their usual surroundings and out to the sea and countryside. Time by the water, gentle activities and shared experiences offer a change of pace, particularly for those struggling with low mood, anxiety or isolation.

It's an opportunity to connect with nature and each other without everything revolving around mental health.

Green versus Blues — Nature, technology and eco-anxiety

Alongside Vitamin Sea, Green versus Blues explores the balance between time spent with nature and time spent with technology, while making room for conversations about eco-anxiety.

Our environmental and social action work also gives participants opportunities to do something about what concerns them, rather than feeling powerless in the face of it.





Cuddle Companions

Some children find it easier to connect through doing rather than talking.

Feeding, brushing and caring for animals gives children affected by mental illness a chance to explore feelings, build trust and experience the responsibility of caring for another living being, without being put on the spot.

In a child's words

"Stroking the rabbit reminds me that when I'm gentle, I calm down. It helps me with anger."

Coming Soon: Soft Spot

An open drop-in for young people aged 11–24

We're working towards transforming our existing rooms into Soft Spot, an open drop-in for young people aged 11–24, available evenings and weekends. No referral or appointment needed.

We want to replace the current clinical feel with warm lighting, comfortable seating, quiet corners and a dedicated room for moments when everything feels too much. There will also be space for games, conversation and spending time with others.

With trusted mentors and mental health professionals on hand, young people will be able to turn up, talk if they want to, join in or simply have some space.

TRUSTED PERSON

"I tried 111 and was sent to my GP, who referred me to the mental health nurse. From there I was given numbers for talking therapies and helplines, and eventually I got into the local mental health service. But then it was more waiting. Waiting for appointments, waiting for someone to get back to me, and explaining painful things all over again to someone new.

I began to feel that the only way to get help quickly was to go to A&E. But that meant reaching a really bad place first."

Our advocate mentors get to know the people they support and help with the practical difficulties surrounding their mental health. Whether it's attending appointments, sorting out PIP paperwork, finding food for the week or speaking up when someone feels unheard, people have one familiar point of contact rather than being passed from person to person.

This reflects the local authority's No Wrong Door approach, where people shouldn't have to work out which service is responsible before they can get help.

We recruit mentors with lived experience or relevant professional experience and train them in advocacy, empathetic listening without giving unsolicited advice, safeguarding and professional boundaries. They receive ongoing supervision and guidance from our Clinical Lead.

Mentors also help people prepare for conversations with professionals, understand what has been agreed and follow up when answers haven't come. Sometimes the most useful thing is having someone who remembers the whole situation, so it doesn't have to be explained from the beginning each time.

Limbo Link

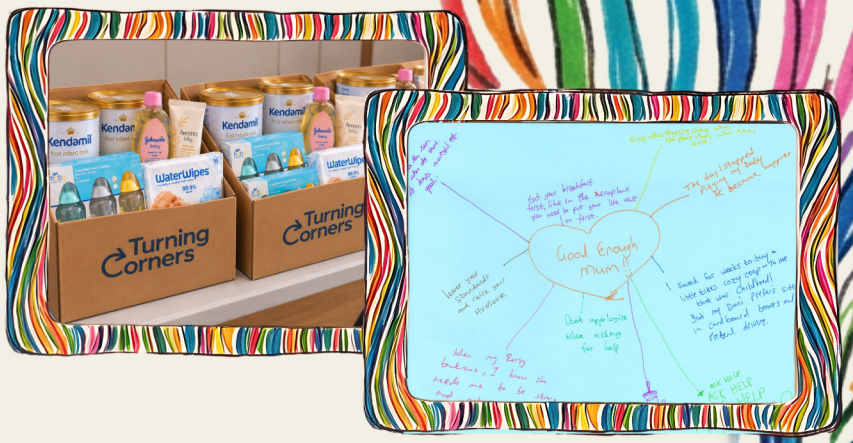
Support while people are waiting for mental health services

Being referred for mental health support doesn't always mean that help starts straight away. People can spend weeks or months waiting for an assessment, an appointment or the next stage of treatment. Others find themselves between services, unsure who to contact when things become difficult.

Limbo Link offers practical and emotional support during those gaps. Advocate mentors stay in touch, help people follow up on referrals and appointments, and work with them on immediate concerns that cannot simply be put on hold.

This might mean help with benefits or housing paperwork, finding ways to manage everyday pressures, or making sure someone knows where to turn if their mental health worsens.

Limbo Link does not replace clinical care. It means people can have a familiar person alongside them while they wait for it.



ABC - All Babies Count

Supporting parents and children in the early years

"I felt so patronised. I clearly remember the midwife telling me how much better breastfeeding was for my baby. Then, when I needed medication for my mental health, suddenly I was being told to use formula. Nobody seemed to think about how much it cost, or how confusing that felt.

Turning Corners helped with the formula, but also with bonding and connecting with my baby. I started to understand that looking after my own mental health wasn't taking something away from him. Having a healthy mum was one of the best things I could give him."

For some mothers, breastfeeding isn't possible or advisable because of medication they need for their mental health. Formula can then become an unexpected expense at an already difficult time.

ABC provides formula, baby food and other essentials while supporting parents with the emotional side of caring for a young child. Mentors help parents understand their baby's needs, develop confidence in their parenting and find ways to strengthen their connection with their child.

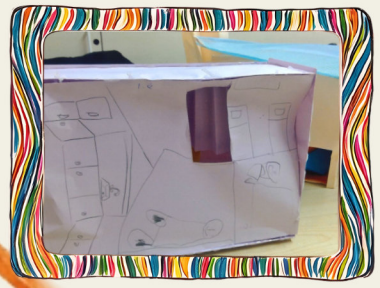
The support can also involve conversations about medication, worries about other services and the practical pressures that make parenting harder. Parents have someone they can return to with questions as their circumstances change.

Hush the Silence

Breaking the stigma around parental addiction and mental illness

Children growing up with parental addiction or mental illness often carry worries they feel unable to share, afraid of being judged or of what might happen if they speak out.

Supported by The National Lottery Community Fund, Hush the Silence challenges the stigma surrounding these families, helping children understand that their parent's difficulties are not their fault and giving them space to talk openly without shame.





"The funny thing about my anxiety is that I have lots of anxieties, but global warming is a huge one. My mum worried that joining an environmental project might make it worse, so she didn't want to advise me either way. But I needed to get out of myself, so I gave it a go.

We made posters about how feeding ducks and other birds the wrong food can hurt them, and cleaned up the canal so the River Lea would look perfect in our photos.

I never volunteer for chores. Who does? But this felt like a game, and I actually enjoyed picking up rubbish!

We talked about doing what we can for the planet and letting go of what we can't control. Just being near the water calmed me too.

After a few sessions, I found myself picturing that peaceful stretch of the River Lea whenever I got anxious about other things. It helped, even when I wasn't there.

Funny how somewhere so close to home can feel so far away when you're stuck in your own head."

Simon, 12

Squishy Squashy

Our Young Steering Committee's own little enterprise

Our Young Steering Committee, made up of young people with lived experience of mental illness, ran a survey to find out what helps other children when they're anxious or overwhelmed. Squishies came up as something children liked using to calm themselves, so the committee decided to have a go at making their own.

They've experimented with all sorts: slime tucked into cute little bear containers, shaving foam squeezed into decorated balloons, and sponges turned into colourful squishies. Part of the fun has been trying out different textures, seeing which ones feel best to squeeze and working out what other children might want to buy.

They've been making and selling their creations and keeping track of the money in their own kitty. So far, they've raised £422.86.

The committee wants to spend the money on something soothing for Soft Spot, our planned drop-in space. These are young people who understand anxiety from their own lives, finding out what helps their peers and putting their ideas to work for other children





HOW DO WE KNOW IT'S HELPING?

We record attendance, referrals and practical support, alongside feedback surveys and recognised outcome measures. These include the Short Warwick-Edinburgh Mental Wellbeing Scale (SWEMWBS) and Outcome Star, which help us assess changes in wellbeing and people's circumstances.

For parents in ABC, we use PMP-SE Parenting Confidence assessments and look at changes in parent-child attachment. Our mentors and Clinical Lead also review progress, drawing on conversations with participants and observations made during support.

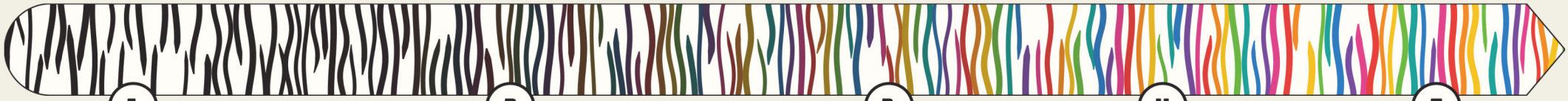
We know that assessment scores cannot capture everything, particularly when someone's circumstances are complicated or progress is uneven.

Every second trustee meeting includes an invitation to people who use our services. They can speak directly to trustees about their experiences, question how things are done and suggest changes. Their views help shape decisions at the level where the charity is governed.

This has been a difficult financial year for Turning Corners. We have no paid fundraiser or dedicated administrative staff, and securing enough funding to keep our services running has been a constant challenge. We are especially grateful to our funders, donors, volunteers and professionals who give their time and expertise pro bono. Thank you for placing your trust in us, recognising the value of our work and helping us continue when resources are stretched.



THEORY OF CHANGE



1

PROBLEMS

What people are facing

- Long waits for CAMHS and adult mental health services, with little help meanwhile
- Passed from service to service, explaining painful things again to someone new
- Untreated mental illness or addiction in the family, often alongside poverty and housing stress
- Lost trust in services, and labels that hide the person behind the diagnosis
- Adults and children keeping struggles secret, afraid of being judged

2

WHAT WE DO

Inputs and outputs

WE BRING

- Advocate mentors with lived or professional experience, trained in advocacy and safeguarding
- Trauma-informed, non-clinical support, supervised by our Clinical Lead
- Cultural knowledge that helps wider services support minority ethnic communities
- People who use our services, speaking directly to our trustees

WE RUN

- **Safe Spaces:** Broth and Bond, Vitamin Sea, Green versus Blues, Cuddle Companions, drop-ins
- **Trusted Person:** advocacy, Limbo Link, ABC, and help with benefits and debt
- **Hush the Silence** for children of parents with addiction or mental illness
- **Coming soon:** Soft Spot, an open drop-in for young people aged 11–24

3

OUTCOMES

What changes for people

- Trust in treatment grows, and people cope better between appointments
- A familiar person alongside them, so nobody waits alone
- Referrals followed up, with benefits and housing paperwork sorted
- Adults feel better in themselves, and parents grow in confidence
- Adults and children talk openly about mental health, without shame

4

DIFFERENCE

Long-term change

- Fewer people reach crisis point before they get help
- Adults live well in their community, and children grow up in safer homes
- Individuals and families no longer living in survival mode
- Mental illness met with care, not shame or silence
- Services respond earlier and understand minority ethnic communities better

5

MISSION

Why we exist

A shoulder to lean on.

Turning Corners builds trust and stands alongside individuals and families facing mental health challenges and complex systems of care.

OUR VISION

A world where no one has to face mental health challenges alone, and dignity is never compromised.

"A space for human beings to be human beings."

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the 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:

Turning Corners builds trust and helps individuals and families navigate the long, confusing, and often painful path through mental health and crisis systems. We're the shoulder people can lean on—ensuring they know where to go, how to get there, and how to hold on until recovery.

Public Benefit:

The Trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

Achievements and performance

The charity is dependent on income from voluntary donations and grants. Total incoming resources during the year were £83,324 (2024: £179,807.) Charitable expenditure amounted to £121,460 (2024: £162,336.)

Financial Review

Reserves policy

The charity's policy is to maintain reserves equivalent to at least 3 months of core running costs. This level of reserves is intended to provide financial stability, ensuring that the charity can continue its essential operations in the event of unexpected funding shortfalls or unforeseen expenses. This level of reserves has been maintained throughout the year. The Reserves Policy is reviewed annually to ensure it remains appropriate for the charity's needs and circumstances

Structure, governance and management

The charity is a Charitable Incorporated Organisation and is controlled by it's governing document. It was registered as a charity on 16 January 2020.

The trustees who served during the year and up to the date of signature of the financial statements were:
Shimon Wider- Chair
Mayer Schrieber
Shie Horowitz
Isaac Hochberg

The day to day affairs of the Charity are administered by the Board of Trustees. It is not currently the intention of the Trustees of the Charity to appoint new trustees. Should the situation change in the future, the Trustees will apply suitable recruitment and training procedures. None of the trustees has any beneficial interest in the charity.

The trustee report was approved on 1 October 2026 by the trustees, and is signed on its behalf by:



Shie Horowitz - Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TURNING CORNERS

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

Responsibilities and basis of report
As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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

1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2) the financial statements do not accord with those records; or
3) the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



C Weberman
Weberman Ltd
44 Fairholt Road
London N16 5HW

Dated: 20th October 2026

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes:	2025 Unrestricted £	2025 Restricted £	2025 Total £	2024 Total £
Income and endowments from					
Donations and legacies	3	23,502		23,502	33,878
grants			59,822	59,822	145,929
		23,502	59,822	83,324	179,807
Expenditure on charitable activities					
Charitable activities	4	(61,638)	(59,822)	(121,460)	(162,336)
Net Income / (Expenditure)		(38,136)	0	(38,136)	17,471
Reconciliation of funds					
Total funds bought forward		55,379	0	55,379	37,908
Total funds carried forward		17,243	0	17,243	55,379

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2025

	Notes	2025 Unrestricted	2025 Restricted	2025 Total	2024 Total
Current Assets		£	£	£	£
prepayments					
Cash at bank		18,143	0	18,143	56,079
		18,143	0	18,143	56,079
Current Liabilites					
Accruals	5	(900)	0	(900)	(700)
Net Current Assets		17,243	0	17,243	55,379
Net Assets		17,243	0	17,243	55,379
Fund Analysis:					
Funds brought forward		55,379	0	55,379	37,908
Net incoming resources		(38,136)	0	(38,136)	17,471
Funds carried forward		17,243	0	17,243	55,379

The financial statements were approved by the trustees on 1st October 2026, and signed on its behalf by:

Shie Horowitz - Chair

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

1 *Accounting policies*

Charity information

The charity is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102. The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements. Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment - 40% RBM
Fixtures and fittings - 20% RBM

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

Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Cash and equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the charity's contractual obligations expire, are discharged or are cancelled.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. Judgements made by the directors in the application of these accounting policies that have significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are as follows.

Property valuation

The valuation of the charity's investment property is subject to a degree of uncertainty, as the value depends on various factors including the nature of the property, its location and expected future net rental values, market yields and comparable market transactions, and is made on the basis of assumptions which may not prove to be accurate.

3 Donations and legacies

	2025 UF £	2025 RF £	2025 Total £	2024 UF £	2024 RF £	2024 Total £
Donation	22,752		22,752		33,528	33,528
Grant		59,822	59,822	134,429	11,500	145,929
Legacy	750		750		350	350
	23,502	59,822	83,324	134,429	45,378	179,807

4 Charitable activities

	2025 Total £	2024 Total £
Distributions		
distributions to UK charities		5,000
distributions to individuals	300	1,750
Charitable projects		
counselling space refurbishment	1,550	
essentials	1,051	2,150
food	60,685	60,049
therapy and supervision	47,946	80,352
training	635	380
helpline	(263)	
projects:		
Vitamin Sea	2,295	3,135
ABC	450	170
workshops		
respite		
accessibility		1,590
venue hire		
medical support		500
share of support costs	6,811	7,260
	121,460	162,336
Support and governance costs		
Accounting	950	700
professional fees		700
advertising	46	
Misc	298	338
insurance		420
IT	1,668	946
courier and delivery	1,549	
premises rent	2,300	
Premises running costs		4,156
	6,811	**7,260**

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

5 Trustees

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

6 Employees

The average number of employees was nil (2024: nil). Accordingly, no employee received remuneration exceeding £60,000 in the year. (2024: none.)

7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

8 Related party transactions

There were no disclosable related party transactions during the year (2024 - none.)