SALFORD PRIDE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

Registered Charity No. 1187448

SALFORD PRIDE

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SALFORD PRIDE

Report of the Trustees for the year ended 31 December 2025

The Trustees present their annual report and financial statements of the charity for the financial year ending 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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).

Salford Pride is a Charitable Incorporated Organisation registered with the Charity Commission under registration number 1187448.

Mission Statement
Salford Pride believes that every person should be treated equally and with respect, regardless of sexual orientation, gender identity, race, religion etc. Our mission is to work to build a stronger, diverse community in Salford, that celebrates inclusion and equality; where LGBTQ+ people are represented, thrive, and can live authentically, in our city and beyond.

Executive Statement:
The Salford Pride Board of Trustees are extremely grateful to our volunteers for the effort and contribution they have made over the last year to ensuring the success of our charity and supporting our Board to deliver our main project, The Pink Picnic. Salford Pride is a voluntary led organisation that has our community at heart; over the past year our volunteers have worked hard to meet our charity's objectives, while delivering events and projects to firstly uplift and champion our local LGBTQ+ community and secondly to provide opportunities for local involvement, allowing local people to get involved with our charity whether it's volunteering on an event or joining our team of volunteers on a regular basis.

2025 marked a significant change for The Pink Picnic. Rising costs alongside a reduction in sponsorship and funding opportunities meant that, to ensure the long-term sustainability of the event, we introduced an entry fee for the first time, moving away from our previous free-entry model. Our team worked hard to keep this cost as low as possible for attendees. As a result, attendance was lower than in previous years; however, those who attended were long-standing supporters of the event, and their continued commitment reflects the strength of the community Salford Pride has built. Volunteer numbers naturally change year on year, and while the make-up of our team shifted in 2025, our volunteers' dedication meant we achieved a great deal with the people power available to us, continuing to raise awareness of LGBTQ+ issues and champion positive change for LGBTQ+ people who live, work and study in Salford.

Objectives and Activities

In 2025 Salford Pride organised and delivered events and campaigns aimed to further the LGBTQ+ movement, amplifying local LGBTQ+ voices and furthering the promotion of equality, diversity, and inclusion for the public's benefit within Salford. Salford Pride believes that the best long-term method of achieving the aim of helping to eliminate discrimination on the grounds of sexual orientation and gender identity is through raising awareness, education, and the promotion of our diverse communities within Salford.

The charities three objectives are (1) Raising awareness and educating the public about the issues and difficulties affecting the lives of lesbian, gay, bisexual, and transgender (LGBTQ+) people. (2) Cultivating a sentiment in favour of equality and diversity through celebrating the diversity of the LGBTQ+ community; and (3) Staging an annual LGBTQ+ festival and smaller events, including regular social events for the LGBTQ+ community in a safe environment throughout the year. To fulfil the charities three objectives the activities and programmes currently carried out for public benefit by the charity can be broadly categorised into the following groups:

Single Events & Projects: which includes, awareness, inclusivity, educational and fundraising events.

Online Campaigns: which includes awareness and education campaigns that are longer than a week.

Other programmes: includes awareness and celebration of LGBTQ+ Observance Days.

During 2025 Salford Pride delivered our main project, The Pink Picnic, which attracted over 6,500 local people. Despite the introduction of an entry fee, the event accumulated over 4,500 voluntary hours across nine months of planning and delivery, and achieved a significantly higher combined reach and impressions across our social media accounts and website compared to the previous year. Salford Pride also delivered a small-scale creative event for Transgender Day of Remembrance, held at Nell's in Salford, to commemorate and raise awareness of the lives lost to transphobia and discrimination. In addition to the event and project Salford Pride delivered, the charity also celebrated and commemorated nine LGBTQ+ Observance Days, by sharing educational and myth busting information about these national and international dates on our social media accounts.

When planning our activities and programmes each year we adhere to both the Charity Commission’s general guidance on public benefit and the promotion of equality, diversity, and inclusion for public benefit. The trustees always ensure that the programmes Salford Pride undertake are in line with our charitable objects and aims. Our ambitious long-term goal is to help eliminate discrimination on the grounds of sexual orientation and gender identity in Salford.

How we work
The charity delivers its charitable aims in two ways:

Through the direct delivery of our own activities, programmes and campaigns that benefit the public and working with our partner organisations. to support and aid the work that they deliver for the benefit of LGBTQ+ people.

Voluntary help and gifts in kind
Salford Pride is a voluntary led organisation, each year our volunteers contribute thousands of voluntary hours to our cause. The Board of Trustees are extremely grateful to the passion and drive of our volunteers that help Salford Pride make a positive difference for LGBTQ+ people within Salford. Our volunteers give up their time throughout the year to support our charity in ensuring the charity's success of delivering our charitable aims and goals. The Salford Pride team, including the Board of Trustees, totalled 18 volunteers over the last year, who supported the Board to exceed on targets and expand the reach of Salford Pride across Salford and beyond. In addition to our volunteers, local businesses have also been very generous in providing gifts in kind, particularly donations for the use of prizes for our activities or events to help with our fundraising activities.

What we did: Activities, Achievements, Performance

Single Events & Projects: In 2025 Salford Pride delivered our main event and a small-scale creative project aimed at raising awareness and educating the public regarding LGBTQ+ issues and providing spaces for local people to find support.

The Pink Picnic 2025: In 2025 Salford Pride continued the delivery of our annual LGBTQ+ pride celebration, The Pink Picnic, Greater Manchester's largest grass roots pride. To ensure the long-term sustainability of the event, an entry fee was introduced for the first time in 2025, and attendance was over 6,500 people, lower than previous years, though those who attended were loyal, long-standing supporters of the event. The event accumulated over 4,500 voluntary hours across nine months of planning and delivery. The Pink Picnic amplifies the voices of local LGBTQ+ people, spotlights LGBTQ+ artists, champions our local LGBTQ+ community as well as promotes equality and inclusion. The event also builds community cohesion, breaks down stereotypes to help reduce discrimination and educates the public on key LGBTQ+ issues that affect our community daily.

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Transgender Day of Remembrance: In 2025 Salford Pride delivered a small-scale creative event for Transgender Day of Remembrance, held at Nell's in Salford, which saw 45 people attend to commemorate and raise awareness of the lives lost to transphobia and discrimination.

Overall Salford Pride organised and delivered our main project and delivered additional events during 2025, which had over 6,500 local people engage across our events, and 18 volunteers, including the Board, support our charity. The delivery of our main project and additional smaller scale events ensured that Salford Pride fulfilled our charity aims of raising awareness, educating the public, celebrating diversity, and delivering events aimed at LGBTQ+ people.

Online Campaigns: Throughout 2025 Salford Pride delivered three online campaigns that were delivered for a minimum of 1 to 4 weeks, the campaigns we delivered throughout 2025 were:

LGBTQ+ History Month Campaign: Throughout February 2025, Salford Pride ran a month-long social media campaign promoting key LGBTQ+ figures throughout history, celebrating the contributions and legacies of LGBTQ+ people and raising awareness of LGBTQ+ history among the public.

Bi Visibility Week Campaign: Salford Pride delivered a week of social media content for Bi Visibility Week, sharing information on the issues bi people face and the erasure often felt within the community, to educate the public and raise awareness of biphobia and bi erasure.

Black History Month Campaign: Throughout October 2025, Salford Pride delivered a month-long campaign celebrating key Black figures from the UK, promoting inclusivity and diversity and educating the public on Black history and its intersection with the LGBTQ+ community.

Other programmes: In addition to the campaigns and events Salford Pride delivered in 2025, the organisation also observed nine LGBTQ+ observance days, including International Women's Day, Transgender Day of Visibility, IDAHOBIT, Manchester Remembrance Day, Pride Month, National Coming Out Day, International Pronoun Day, ACE Week, and World AIDS Day, utilising our social media platforms to promote key information regarding these dates.

Public benefit

Throughout 2025 Salford Pride delivered campaigns, events, and programmes to fulfil our organisation's three objectives. Our charity utilised our social media platforms to promote campaigns, including LGBTQ+ History Month, Bi Visibility Week, and Black History Month, to raise awareness and educate the public on key LGBTQ+ issues, and to highlight the difficulties and discrimination our community faces, breaking down stereotypes and strengthening our communities through education and understanding. Our charity also celebrated nine LGBTQ+ observance days throughout the year to spotlight and champion the diverse communities that make up our community.

Our main project, The Pink Picnic, continued to provide a safe and welcoming space for the LGBTQ+ community and its allies to come together, celebrate diversity, and be visible within the city, while our Transgender Day of Remembrance event provided a dedicated space for the community to commemorate and reflect. Despite the challenges of rising costs and reduced sponsorship in 2025, which required the introduction of an entry fee for The Pink Picnic for the first time, the continued support of loyal attendees and the dedication of our 18 volunteers ensured Salford Pride was able to sustain its programme of events and campaigns for the benefit of the public.

Salford has very few charities or organisations championing and raising the visibility of our LGBTQ+ community, therefore our charity's role is to ensure that LGBTQ+ voices are heard, and equality and inclusion is a key focus for our city.

Objects, Structure, Governance and Management

Salford Pride is a non-governmental, non-political, non-religious organisation established in 2011 and became a registered CIO in 2020. The organisation is constituted under a CIO constitution dated 20 January 2020. Salford Pride is a Charitable Incorporated Organisation registered with the Charity Commission. The charity constitution defines the charity’s Objects as being:

(1) Raising awareness and educating the public about the issues and difficulties affecting the lives of lesbian, gay, bisexual, and transgender (LGBTQ+) people.
(2) Cultivating a sentiment in favour of equality and diversity through celebrating the diversity of the LGBTQ+ community; and
(3) Staging an annual LGBTQ+ festival and smaller events, including regular social events for the LGBTQ+ community in a safe environment throughout the year.

Our Charity Commission registration number 1187448.

Trustees structure

The charity constitution allows for up to 12 trustees to be appointed. Trustees serve for a term of 3 years with no more than one third of the trustees retiring in anyone year. Trustees can serve until they either resign or their term ends without renewal.

Our trustees are responsible for setting the strategy and are responsible in law for the running of Salford Pride. The following trustees served during the year:

Marcus Taylor served the whole year.
Thomas Dutton served the whole year.
Joshua Brooks served the whole year.
Zoe Collinson was appointed August 2025 and served the remainder of the year.
Reece Holmes served until his resignation in August 2025.
Tom Hindle was appointed March 2025 and resigned November 2025.
Cameron Sidgwick was appointed November 2025 and served the remainder of the year and resigned April 2026.
Sharmina August resigned January 2025

New trustees are recruited through online advertisement or nominated by members of the board of trustees. New candidates are interviewed and vetted by members of the board of trustees, and appointed at an AGM where they have the necessary skills to contribute to the charity's management and development. New trustees that are appointed are given a formal induction to the work of the organisation and provided with the information they need to fulfil their roles.

Organisational Structure

The trustees take responsibility for monitoring the charities activities, one trustee from the board chairs a sub-committee that oversees the daily running of the charity. The sub-committee is the Salford Pride Organisational Committee which meets every four weeks to organise and deliver the programmes and activities of the charity. The Salford Pride Organisational Committee is delegated powers and spending authority to deliver the charities programmes and activities and oversee the daily running of the charity.

Our Organisational Committee is responsible for supporting the day-to-day operation of the charity and helps our Board manage volunteers on behalf of the trustees.

Reference & Administration Details

Charity Details:
Salford Pride
Registered charity number: 1187448

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Principal Office
67 Canon Hussey Court
Islington Way
Salford
M3 5JA

Trustees

Marcus Taylor	(appointed March 2024)
Thomas Dutton	(appointed March 2024)
Joshua Brooks	(appointed February 2024)
Zoe Collinson	(appointed August 2025)

Independent Examiners
Hilton Jones t/a Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers

Santander Bank PLC	Co-operative Bank
Bootle	1 Balloon Street
Merseyside	Manchester
L30 4GB	M60 4EP

Financial Review

During the period of 2025, the total income raised from fundraising, grants, sponsorship, and other activities to fund the events and projects mentioned in this report and to cover the charity's annual core costs was £103,180. After deducting merchant fees of £55.00, net income for the year was £103,125, against total expenditure of £103,086, resulting in a net income for the year of £94.

Fundraising was our largest source of income during 2025, with net funds raised from fundraising activities of £47,655.

Grant funding was our second largest source of funding during 2025. The net income from grants was £25,000, of which £13,000 was restricted funding and £12,000 was unrestricted funding. The restricted funds had specific requirements on what the funding could be spent on and were used for specific needs of the charity and were granted to cover the costs of specific programmes and activities delivered by our charity.

Sponsorship was our third largest source of income during 2025, with net funds raised from sponsorship of events, including revenue from pitch fees, stall hire fees and beverage sales, of £24,000. Funding from sponsorship is not restricted and was used to help cover the charity's core costs.

Our remaining income was made up of revenue of £5,975, income from services rendered of £500, and donations of £49.

The charity has no funds which are materially in deficit.

Investment powers and policy

Majority of the Charity’s funds are to be spent in the short term within the 12 months of receipt so the opportunities for longer term investment are limited. The Charity aim to maintain an adequate level of reserves to ensure it can continue to provide the services of Salford Pride.

Reserves policy and going concern

The balance held in unrestricted reserves as of 31st December 2025 was £38,406 of which all are free reserves, after allowing for funds tied up in tangible fixed assets. The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately 36 months of unrestricted charitable expenditure and a twenty-five percentage of the total cost of our main project, The Pink Picnic, if sufficient funds are not raised within the following year to prevent any cancellation. The Trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered. The charity's main source of income is fundraising, grants and sponsorship. The trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

Risk management

The trustees conduct a review ever year of the major risks to which the Charity is exposed, and systems and financial procedures Salford Pride have in place to mitigate those risks. Internal control risks are minimised by the implementation of authorisation procedures for all transactions and payments. Procedures are in place to ensure compliance with health and safety requirements for staff, volunteers, and visitors.

Future Plans

Salford Pride aims to continue the delivery of our main project, The Pink Picnic, which has developed into a key cultural event for the city. To strengthen this, we have begun working with local partners, including Solid Ground and The Cultural Collective, to ensure the event is well represented within the local area and continues to be a cultural priority for the benefit of the local LGBTQ+ community, ensuring that LGBTQ+ people have visibility and a voice in Salford. While a long term project has not yet been developed, our focus for the coming year is on delivering smaller social events to provide a safe and welcoming space for our community. This is increasingly important at a time when LGBTQ+ spaces are under attack and closing at pace, meaning our community is losing the spaces it has traditionally relied on. Salford Pride is committed to helping fill this gap by continuing to create opportunities for our community to connect safely and confidently.

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Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustee(s) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements, and.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ascertain to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity constitution. 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 the Trustees on 15th October 2026 and signed on their behalf by:

Marcus Taylor
Chair



INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF SALFORD PRIDE
REGISTERED CHARITY NO. 1187448

I report on the accounts of the charity, for the Year Ended 31st December 2025, which are set out on pages 12 to 22.

Respective Responsibilities of Trustees and Examiner
The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent Examiner's Statement
In connection with my examination, other than listed below, no matter has come to my attention :
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,

have not been met; or
(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signed: …….

James Hilton Jones FCCA

Date: 15th October 2026

Hilton Jones t/a Community Accountancy Service
Hollinwood Business Centre, Albert Street, Oldham OL8 3QL

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

	Further Details	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 December 2025	Total Funds Year Ended 31 December 2024
		£	£	£	£
Income from:					
Donations and legacies	(3)	49	-	49	15,525
Charitable Activities	(4)	12,000	13,000	25,000	44,000
Other Trading Activities	(5)	78,131	-	78,131	36,519
Interest Income		-	-	-	-
Total		90,180	13,000	103,180	96,044
Expenditure on:					
Raising Funds	(6)	95,125		95,125	81,098
Charitable Activities	(6)	(5,483)	13,444	7,961	5,807
Total		89,642	13,444	103,086	86,905
Net income/(expenditure)		538	(444)	94	9,139
Transfers between funds	(17)	(444)	444	-	-
Net movement in funds		94	-	94	9,139
Reconciliation of funds					
Total funds brought forward	(17)	38,312	-	38,312	29,173
Total funds carried forward	(17)	38,406	-	38,406	38,312

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 15 to 22 form part of these accounts.

BALANCE SHEET AS AT 31 DECEMBER 2025

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(11)	903	1,806
Total fixed assets		903	1,806
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	481	373
Cash at Bank & in Hand		37,704	46,783
Total current assets		38,185	47,156
Liabilities:			
Creditors: Amounts falling due within one year	(14)	682	10,650
Net current assets or liabilities		37,503	36,506
Total assets less current liabilities		38,406	38,312
Creditors: Amounts falling due after more than one year	(16)		
Provisions for liabilities		-	-
Total net assets or liabilities		38,406	38,312
The funds of the charity:			
Restricted income funds	(17)	-	-
Unrestricted income funds	(17)	38,406	38,312
Total charity funds		38,406	38,312

Approved on behalf of the Trustees Management Committee

Marcus Taylor Trustee

Date: 15th October 2026

The notes on pages 15 to 22 form part of these accounts.

Statement of Cash Flows for the year ended 31 December 2025

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 December 2025 £	Year Ended 31 December 2024 £
Net movement in funds	94	9,139
Add back depreciation	903	903
Deduct investment income	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(108)	(175)
Increase/(decrease) in creditors	(9,968)	10,025
Net cash used in operating activities	(9,079)	19,892
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	(2,709)
Net cash provided by investing activities	-	(2,709)
Increase/(decrease) in cash and cash equivalents during the year	(9,079)	17,183
Cash and cash equivalents brought forward	46,783	29,600
Cash and cash equivalents carried forward	**37,704**	**46,783**

Notes to the accounts for the year ended 31 December 2025

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 2 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

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.

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 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 those conditions will be fulfilled in the reporting period.

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 bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of events.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation
All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Furniture and Equipment	33.33% on cost

(j) Realised gains and losses
All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions
The charity currently does not administer contributions to a pension scheme on behalf of individuals.

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

(m) Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration
The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind
Expenses paid to the trustees in the year totalled £nil (2024: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 December 2025	Restricted Year Ended 31 December 2025	Total Funds Year Ended 31 December 2025	Total Funds Year Ended 31 December 2024
	£	£	£	£
Donations	49	-	49	15,525
	49	-	49	15,525

Previous reporting period:

	Unrestricted Year Ended 31 December 2024	Restricted Year Ended 31 December 2024	Total Funds Year Ended 31 December 2024
	£	£	£
Donations	15,525	-	15,525
	15,525	-	15,525

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2025	Year Ended 31 December 2025	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£	£	£
Restricted grants:				
The National Lottery Fund	-	10,000	10,000	10,000
The Booth Charities	-	3,000	3,000	-
Salford CVS - Wellbeing Fund	-		-	1,500
Salford CVS - Arts & Culture Investment Fund	-		-	10,000
Unrestricted grants:				
Salix Homes	2,000	-	2,000	2,500
Salford City Council	10,000	-	10,000	20,000
	12,000	13,000	25,000	44,000

Previous reporting period:

	Unrestricted	Restricted	Total Funds
	Year Ended 31 December 2024	Year Ended 31 December 2024	Year Ended 31 December 2024
	£	£	£
Restricted grants:			
The National Lottery Fund	-	10,000	10,000
Salford CVS - Wellbeing Fund	-	1,500	1,500
Salford CVS - Arts & Culture Investment Fund	-	10,000	10,000
Unrestricted grants:			
Salix Homes	2,500	-	2,500
Salford City Council	20,000	-	20,000
	22,500	21,500	44,000

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31 December 2025	Year Ended 31 December 2025	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£	£	£
Fundraising	62	-	62	224
Bar Sales	5,521	-	5,521	1,973
Ticket Sales	42,073	-	42,073	10,772
Stall Hire	3,975	-	3,975	6,300
Sponsorship	26,500	-	26,500	17,250
	78,131	-	78,131	36,519

Previous reporting period:

	Unrestricted	Restricted	Total Funds
	Year Ended 31 December 2024	Year Ended 31 December 2024	Year Ended 31 December 2024
	£	£	£
Fundraising	224	-	224
Bar Sales	1,973	-	1,973
Ticket Sales	10,772	-	10,772
Stall Hire	6,300	-	6,300
Sponsorship	17,250	-	17,250
	36,519	-	36,519

6. Expenditure

	Activities	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£	£
Expenditure on raising funds:			
Advertising	702	702	50
Event & Activity Costs	94,423	94,423	81,048
	95,125	95,125	81,098
Expenditure on charitable activities:			
Employment Costs	-	-	-
Telephone	601	601	60
Travel Expenses	132	132	-
Refreshments	295	295	171
Clothing, T-shirts and Accessories	543	543	486
Equipment	783	783	11
Merchant Account Fees	55	55	451
Bank Charges	121	121	101
Subscriptions	2,968	2,968	2,386
Computer & Software Costs	666	666	74
Insurance	212	212	477
Governance	682	682	655
Post, Printing & Stationery	-	-	32
Depreciation	903	903	903
	7,961	7,961	5,807
	103,086	103,086	86,905
Unrestricted funds		89,642	62,500
Restricted funds		13,444	24,405
		103,086	86,905

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2025	Basis of apportionment
Accountancy Fees	-	682	682	type of expense
	-	682	682	

Previous reporting period;

	General Support	Governance	Total 2024	Basis of apportionment
Accountancy Fees	-	655	655	type of expense
	-	655	655	

9. Analysis of staff costs

	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£
Wages and Salaries	-	-
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	-
	-	-
Charitable activities	-	-
Support costs	-	-
	-	-

The average number of employees during the year was nil (2024: nil).

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

No employee has benefits in excess of £60,000.

10. Independent Examiner Fees

	Year Ended 31 December 2025	Year Ended 31 December 2024
	£	£
Independent examination fees	682	655
	682	655

11. Tangible Fixed Assets

	Equipment	Total
Cost	£	£
At 01 January 2025	7,129	7,129
Additions	-	-
At 31 December 2025	7,129	7,129
Depreciation		
At 01 January 2025	5,323	5,323
Charge for Year	903	903
At 31 December 2025	6,226	6,226
NET BOOK VALUE		
At 31 December 2025	903	903
At 31 December 2024	1,806	1,806

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2025	2024
	£	£
Prepayments	481	373
	481	373

Debtors and prepayments relate to restricted funds £nil (2024: £nil) and unrestricted funds £ (2024: £373).

14. Creditors: amounts falling due within one year

	2025	2024
	£	£
Deferred Income	-	10,000
Accruals	682	650
	682	10,650

15. Deferred income

Deferred income comprises grants received for periods after the year end.

Balance as at 1 January 2025	10,000
Amount released to income earned from charitable activities	(10,000)
Amount deferred in year	-
Balance at 31 December 2025	-

16. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Provisions for liabilities	-	-
	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 01 January 2025	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2025
	£	£	£	£	£
General Fund	38,312	90,180	(89,642)	(444)	38,406
	38,312	90,180	(89,642)	(444)	38,406

Previous reporting period:

	Balance at 01 January 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
General Fund	29,173	74,544	(62,500)	(2,905)	38,312
	29,173	74,544	(62,500)	(2,905)	38,312

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

	Balance at 01 January 2025	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2025
	£	£	£	£	£
The National Lottery Fund	-	10,000	(10,334)	334	-
The Booth Charities	-	3,000	(3,110)	110	-
	-	13,000	(13,444)	444	-

17. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance at 01 January 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£
The National Lottery Fund	-	10,000	(10,215)	215	-
Salford CVS - Wellbeing Fund	-	1,500	(1,500)	-	-
Salford CVS - Arts & Culture Investment Fund	-	10,000	(12,690)	2,690	-
	-	21,500	(24,405)	2,905	-

Name of restricted fund:	Description, nature and purpose of the fund
The National Lottery Fund	for the Pink Picnic event 2025
The Booth Charities	for the Pink Picnic event 2025

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2025
	£	£	£	£
Tangible fixed assets	903	-	-	903
Cash at bank and in hand	27,704	-	10,000	37,704
Other net current assets/(liabilities)	9,799	-	(10,000)	(201)
Creditors of more than one year	-	-	-	-
Total	38,406	-	-	38,406

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Previous reporting period:				
Tangible fixed assets	1,806	-	-	1,806
Cash at bank and in hand	36,783	-	10,000	46,783
Other net current assets/(liabilities)	(277)	-	(10,000)	(10,277)
Creditors of more than one year	-	-	-	-
Total	38,312	-	-	38,312

19. Financial Instruments

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