# The Joseph Trust

**Registered Charity No: 1196928**

**(incorporating Registered Charity No: 1112380)**

## Accounts

for the year to 31st December 2025

# Contents

| | |
|---|---|
| Charity Reference and Administrative details | 2 |
| Report of the Independent Examiner to the Trustees of The Joseph Trust | 3 |
| Trustees' Report | 4-9 |
| Statement of financial activities | 10 |
| Balance sheet | 11 |
| Notes | 12-17 |

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# Charity Reference and Administrative Details

## Name and address of charity

The Joseph Trust

Operating address and registered office:
Rossmoor Grange, Storwood, York, YO42 4SY

## Trustees

John Brittlebank (deceased 11th August 2025)
Derick Charles Robert Frary (resigned 20th January 2025)
Nicholas Richard Wilton Lee
Mark Mills
Helen Dumville (appointed 13th March 2024, resigned 31/1/2026)
Sarah Edwards (appointed 6th February 2025)
Paul Edwards (appointed 6th February 2025)
William Geraghty (appointed 1st July 2026)

The existing trustees appoint any new trustees following the provisions in the charity's governing instrument.

## Legal Status

Charitable Incorporated Organisation registered with the charity Commission in England and Wales, Number 1196928

## Governing Instrument

Charitable constitution dated 3rd December 2021

## Agents and Advisers

Bankers:

CAF Bank
25 Kings Hill Avenue, Kings Hill
West Malling, Kent
ME19 4JQ

Lloyds Bank plc
25 Gresham Street
London
EC2V 7HN

Independent Examiner:

Judith Summerfield FCA
5 Bowyers Close
Copmanthorpe
York
YO23 3XW

# Independent Examiner's Report to the Trustees of The Joseph Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2025 which are set out on pages 10 to 17.

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

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

**Independent examiner's statement**
I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts to be reached.

Judith Summerfield

Judith Summerfield, FCA
Summerfield Accountancy Services
ICAEW
5 Bowyers Close
Copmanthorpe
York

Date: 15th October 2026

# Trustees' Annual Report

## Structure and reporting

The charity is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission, whose governance is set out in its constitution dated 3rd December 2021.

The Trustees present their report and the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts 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 published in October 2019.

The previous unincorporated entity, The Joseph Project (trading as The Joseph Trust), registered charity 1112380, has not been operating but received various small donations which have been incorporated in these accounts as it is treated as a merged entity. This charity is being wound up and will be removed from the Charity Commission register of charities before the end of 2026.

These accounts have been prepared in line with guidance from The Charities Statement of Recommended Practice (SORP) (FRS 102) section 27 on Charity Mergers, which is considered to apply in this situation where there has been a change in legal form, but the charity's work, including its purposes and beneficiary class, remains unchanged. The assets, liabilities and funds are presented in these accounts as though they have always been part of the same restructured charity. The restricted funds have remained restricted and the carrying amounts of the assets and liabilities of the combining charities are not restated to fair value. The accounting policies are uniform with past years.

## Governance and management

Trustees are appointed by the existing members and annually reappointed. Seven trustees served during the year, of whom two were appointed in February 2025, one resigned in January 2025 and one sadly passed away.

The trustees met formally five times during the year and are closely involved in guiding the work of the charity, setting the overall strategy and direction and taking responsibility for the resources needed. They provide a range of skills which are drawn on to support and develop the charity.

There is a small staff team, led by the Manager who works closely with the Chair of Trustees and there is regular monitoring and scrutiny of the charity's affairs.

# Trustees' Annual Report (cont.)

## Objectives and activities

The objectives of the charity are the advancement of education among young people, in particular those who are excluded from, or are at risk of exclusion from, mainstream education. We do this by providing a range of activities in a supportive environment for young people to learn and develop so that they can better engage with mainstream school. The activities are provided at Rossmoor Grange, a farm at Melbourne near York and the varied activities range from small animal care, horticulture, practical woodwork and basic cooking skills, to more adventurous activities exploring the outdoor environment. Underpinning this is our focus on the well-being of our young students and the development of emotional and social skills.

## Review of the year - activities and performance

2025 has been another year of growth, development and positive change for the Joseph Trust. Throughout the year, the Trust has continued to provide meaningful opportunities and support for children and young people who benefit from an alternative approach to education and personal development. We have seen strong relationships develop between the children, staff and volunteers, alongside growing confidence, independence and engagement among the young people attending.

A particularly positive development during 2025 was the introduction of referrals from City of York Council for young people who had been permanently excluded from school. The Joseph Trust was able to provide support not only to the students themselves, but also to their families during what can be a very difficult and uncertain period. This reflects the Trust's ability to provide a flexible, supportive environment for young people who may struggle within more traditional educational settings.

The year began with a range of activities designed to encourage social interaction, confidence and the willingness to try new experiences. In January, the children took part in a Burns Night celebration, including the opportunity to try haggis and other unfamiliar foods. This was followed by Chinese New Year activities, where the children enjoyed noodles and soup. These experiences provided opportunities to explore different cultures while also developing confidence around food, socialising and trying something new.

Alongside work with the children, staff continued to develop their own skills and knowledge. One member of staff completed continuing professional development at Danesgate, focusing on woodworking skills and gaining new ideas that could be brought back into activities at the Trust. Continued staff development is important to the Joseph Trust as it ensures that the activities offered remain purposeful, varied and appropriate to the needs of the young people.

During February, feedback was gathered from schools to help inform the ongoing development of the Joseph Trust website. The intention was to ensure that the Trust's online presence accurately reflected the work being undertaken and provided useful information to schools, families and other organisations. The Trust also welcomed new trustees, with Paul and Sarah beginning their recruitment and involvement with the organisation. Their contribution has strengthened the trustee team and brought additional skills, experience and enthusiasm to the governance of the Trust having both recently retired from being headteachers.

The spring term also demonstrated the commitment and resilience of the staff team. Members of staff stepped up to ensure that the provision continued and that the children remained supported due to staff absence. This was a significant demonstration of the strength of the team and the importance of staff working collaboratively. The ability of the team to adapt during a challenging period ensured that the children continued to receive consistent care, support and opportunities.

## Trustees' Annual Report (cont.)

The summer term finished particularly strongly. The Trust ended the term with its highest number of children and marked the occasion with an end-of-term celebration, including inflatable activities. This provided the children with an opportunity to celebrate their achievements, enjoy time together and recognise the progress they had made throughout the year.

One of the most rewarding aspects of the year has been seeing the impact that the Trust's work can have on individual young people. A parent emailed this comment once their child had finished at the Joseph trust

"I am writing to express my sincere thanks for the excellent support that staff from The Joseph Trust have provided to my son in recent months. In particular, I would like to recognise Ellen and Pete for their care, patience, and the encouraging way they have supported him — it has made a tangible difference to his wellbeing and confidence."

This feedback is a strong reflection of the dedication shown by staff and the importance of the relationships developed with children and their families.

The summer also saw the Trust expand its activities within the local community. Eighteen participants took part in the Dragon Boat Race, alongside a stall on the Southbank, providing an opportunity to raise the profile of the Trust and engage with the wider community. The Trust also advertised its first summer canoeing sessions to local schools, groups and villages. Across six days, 17 children attended, with some choosing to attend on multiple days because they had enjoyed the sessions so much. The success of these meant we were able to raise awareness of the Joseph Trust as well as raise some income.

The new academic year began positively, with the Trust welcoming its largest number of students. A total of 21 students attended at the start of the year, with many continuing from the previous academic year. This continuity was particularly encouraging as it demonstrated the positive relationships and sense of belonging that had developed between the young people and the Trust.

The start of the new term also brought an important improvement to the Trust's facilities. A new toilet block was installed and ready for use at the beginning of the academic year, having been provided by Portakabin. This was a valuable improvement to the facilities and helped ensure that the Trust could continue to provide an appropriate and welcoming environment for the increasing number of children attending.

As the number of students grew, so did the need to strengthen the staff team. Recruitment for a new member of staff, Sam, began during the year. The Trust undertook two rounds of advertising and interviewing before identifying the right person for the role. While this process took time, it was important to ensure that the successful candidate was a good fit for the Trust, its values and the needs of the young people.

Autumn activities continued to focus on practical learning, creativity and developing real-world skills. Apple pressing, apple picking and entrepreneurship activities gave the children the opportunity to learn through doing. These activities encouraged teamwork, planning, responsibility and an understanding of how practical ideas can be developed into something with value. They also provided opportunities for children to experience success in ways that may not always be available within a traditional classroom environment.

# Trustees' Annual Report (cont.)

The year concluded with two students finishing their time with the Trust. Their departure was marked by positive feedback from the SENCO at the school::

"I should take the opportunity to thank you and your team for all the hard work you have done with (Student name) to develop his tolerance of others and his confidence in learning. Hopefully he will be able to move forward with a greater chance of success - thanks to you."

This feedback captures an important part of the Joseph Trust's purpose: helping young people to develop the confidence, resilience and social skills they need to move forward positively.

Throughout 2025, group dynamics remained positive, with strong relationships developing between the children across the different days and activities. The Trust has continued to see children supporting one another, becoming more comfortable in the environment and building relationships with both peers and adults. These relationships are central to the Trust's work and create an environment in which young people can feel safe, valued and able to take positive risks in their learning.

## Staff, Volunteers and Trustees

None of the achievements of 2025 would have been possible without the hard work and commitment of the Joseph Trust's staff, volunteers and trustees. The year has required flexibility, resilience and a willingness to respond to the changing needs of the children and the organisation.

Staff have consistently gone above and beyond to provide a safe, supportive and engaging environment. Their dedication was particularly evident during periods of staff absence and increased demand, when colleagues worked together to maintain the quality and continuity of provision. The positive feedback received from parents and schools is testament to the patience, care and professionalism shown by the team.

Volunteers have also played an important role in enabling the Trust to provide a wider range of activities and experiences. Their willingness to give their time, share skills and support events has helped the Trust to offer opportunities that extend beyond the normal programme.

The trustees have continued to provide oversight, guidance and support as the organisation has grown. The arrival of new trustees has strengthened the board and brought fresh perspectives to the Trust's development. Recruitment and governance remain important as the organisation continues to grow and respond to increasing demand. No remuneration was paid to any trustee for this role and they continue to provide a vital contribution to the effective work of The Joseph Trust.

The Trust would like to express its sincere appreciation to every member of staff, volunteer and trustee who has contributed during 2025. Their combined efforts have made a tangible difference to the children and families supported by the Joseph Trust.

# Trustees' Annual Report (cont.)

## Looking Ahead

2025 has demonstrated the continued need for the Joseph Trust and the value of the environment it provides. The growth in student numbers, the development of new referral pathways, the introduction of new activities and the positive feedback from families and schools all point to the Trust having an important role to play in supporting children and young people.

The Trust will continue to build on the strong foundations established during the year, developing its provision, strengthening relationships with schools and local organisations, and ensuring that children have access to opportunities that support their confidence, wellbeing, practical skills and future success.

The Joseph Trust hopes to have shower blocks working or close to reaching the funding target in 2026 to enable more activities on the Pocklington Canal. A further development will be to look at the spaces and see how they could be used more effectively and create an even wider range of activities on offer. Fishing has become more popular so a focus will be in staff development and opportunities to grow this over the year. An aspiration is to have a bike or pump track for children to ride their bikes on which they have fixed in the bike workshop, initially quotes have been very expensive.

The Joseph Trust is grateful to all those who have supported its work during 2025. We look forward to continuing this work and building further on the progress achieved throughout the year.

## Financial Review

The past year has seen us able to improve our financial position and move to a viable position with a cash reserve that is now approaching our target level. This has come through growth in numbers of students and the support from schools, for whom our provision is clearly a valued alternative to the classroom.

We achieved a surplus of £16,139 compared to last year's result which was an underlying surplus of about £4,000 before accounting for earlier years' liabilities. The general reserve has increased to £28,636 and in addition we have designated cash reserves of £5,851 towards the new shower block and other site development.

Overall, we have assets of over £70,000 of which about half is the value of the land that we own and the other half cash reserves for both contingencies and for further investment and development of the charity's services. This has been a remarkable turnaround over the past four or five years and credit is due to Peter Crane and the team for what they are achieving in meeting the needs of young students with particular needs.

We are extremely grateful to all our supporters and donors, without whom we wouldn't be here and able to operate with the facilities that we have. In particular we have valued the support of Derwent Lions and the Rotary Club of York. Portakabin have been amazingly generous in gifting some of their outdated toilet and shower facilities, although we still have further fund-raising to do to adapt these to our situation. We continue to be supported by a small but committed group of donors whose generosity is much appreciated.

# Trustees' Annual Report (cont.)

## Plans for future periods

The site and our facilities continue to develop in response to student needs and the skills and resources that we have. Our workshop has become more focused on cooking skills, while still allowing space for woodwork and craft activities. Outdoors we have more space for bicycles and our staff will undertake further training in watersports so that we can continue to make use of the local canal. The staff do an amazing job with resilience, good humour, endless energy and inventiveness and we are grateful to them for their dedication. In July 2026 we said goodbye to Ellen Day after 9 years with us, and we continue to consider the options to grow the staff team and develop roles to meet the future needs of our students.

## Reserves Policy

It is the policy of the charity to maintain a general, unrestricted cash reserve at a level which equates to three months unrestricted expenditure, equivalent to about £30,000. This would provide sufficient funds to cover operating costs, support costs and to respond to emergency needs. At the end of the year the general reserve stood at £29,536 and this is closer to our target of three months operating costs which increased again in 2026. The charity is aiming to increase capacity further, now that we have a more secure operational basis where fees earned are covering the staff and other operating costs.

## Public Benefit

In reviewing the overall aim and the objectives of the Charity, and in exercising their powers and duties, the Trustees have had due regard for the Charity Commission's public benefit guidance. The activities of the Joseph Trust are carried out to further its charitable purpose for the public benefit as summarised in the section 'Activities of the Charity' (above).



Nick Lee
Chair of Trustees

Date: 6th October 2026

# Statement of financial activities

for the period ended 31 December 2025

| | Note | 2025 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total £ | 2024 Total £ |
|---|---|---|---|---|---|
| **Income** | *2* | | | | |
| Donations and legacies | | **5,815** | **485** | **6,300** | 7,627 |
| Charitable activities | | **124,385** | **-** | **124,385** | 97,332 |
| Other trading activities | | **-** | **-** | **-** | 1,529 |
| Investments (bank interest) | | **186** | **-** | **186** | 387 |
| **Total income** | | **130,386** | **485** | **130,871** | 106,875 |
| **Expenditure** | | | | | |
| Charitable activities | *3a* | **113,822** | **485** | **114,307** | 102,993 |
| Other trading activities | *3b* | **-** | **-** | **-** | - |
| Governance costs | *3c* | **425** | **-** | **425** | 412 |
| Separate items of material expenditure | *3d* | **-** | **-** | **-** | 15,995 |
| **Total expenditure** | | **114,247** | **485** | **114,732** | 119,400 |
| **Net income/ (expenditure)** | | **16,139** | **0** | **16,139** | (11,625) |
| **Other recognised gains /(losses)** | | **-** | **-** | **-** | - |
| **Net movement in funds** | | **16,139** | **0** | **16,139** | (11,625) |
| **Reconciliation of funds:** | *8-10* | | | | |
| Total funds brought forward | | **35,470** | **20,000** | **55,470** | 67,095 |
| **Total funds carried forward** | | **51,609** | **20,000** | **71,609** | 55,470 |

# Balance sheet

*at 31 December 2025*

| | Note | 2025 £ | £ | 2024 £ | £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 4 | | **37,122** | | 37,122 |
| **Current assets** | | | | | |
| Debtors | 5 | **12,133** | | 1,972 | |
| Cash at bank | 6 | **27,401** | | 20,164 | |
| | | **39,534** | | 22,136 | |
| **Creditors: amounts falling due within one year** | 7 | **5,047** | | 3,788 | |
| **Net current assets** | | | **34,487** | | 18,348 |
| **Total assets less current liabilities** | | | **71,609** | | 55,470 |
| **Funds** | | | | | |
| Restricted | 8 | | **20,000** | | 20,000 |
| Designated | 9 | | **22,973** | | 21,621 |
| General reserve | 9 | | **28,636** | | 13,849 |
| **Total charity funds** | | | **71,609** | | 55,470 |

These accounts were approved by the trustees on 6th October 2026 and signed on their behalf by

Nicholas Lee
Trustee

6/10/2026

Mark Mills
Trustee

6/10/26

# Notes

*(forming part of the accounts)*

## 1 Accounting policies

*General information and basis of preparation*

The Joseph Trust is a charitable incorporated organisation registered in England & Wales. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are included in the Trustees Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements have been prepared to give a 'true and fair' view and 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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

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

*Going concern*

At the time of approving the accounts, 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 accounts.

*Incoming Resources*

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

*Volunteer Help*
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

*Expenditure and Liabilities*
Expenditure is included in the SOFA on an accruals basis. Resources expended are recognised in the period in which they are incurred

## Notes *(continued)*

*Funds accounting*
Restricted Funds are used in accordance with the specific instructions of the donors. Expenditure relating to the use of Restricted Funding has been identified and allocated separately in the accounts, apportioned where necessary in line with the budget agreed for the particular purpose and the ratio of restricted funding provided towards this budget.

Unrestricted Funds comprise those funds which the Trustees are free to use in accordance with the charitable objects. Within these funds the Trustees have designated certain donations and fundraising activities towards a specific purpose and these are separated from the General Reserves.

*Fixed Assets*
These are capitalised if they can be used for one year or more and have a value in excess of £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

*Depreciation Expenses*
Depreciation is calculated at a rate to write off the cost of tangible fixed assets on the following basis over their estimated useful lives. No depreciation is calculated for the value of land purchased, which is stated at cost including related fees:

| | |
|---|---|
| Land | 0% |
| Plant and Machinery | 50% per annum straight line |
| Motor Vehicles | 100% per annum straight line |
| Computer equipment | over 3 years |

*Debtors and creditors receivable / payable within one year*
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

*Cash and cash 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.

*Pensions*
The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

## 2 Income

Donations are from regular supporters and occasional one-off gifts. In particular a small number of churches and individuals in York continue to support our work.

Charitable activity funding is from the provision of services to City of York schools who have made increasing use of our services through the year, with average income increasing from £31,000 per term in 2024 to over £41,000 per term in 2025. This demonstrates the value of our services and the extent to which schools in York are making use of our unique mix of activities and therapeutic support.

Trading income relates to minor income generated from use of the site and sales of surplus items owned by the charity.

## Notes *(continued)*

### 3a Charitable activities

| | 2025 Unrestricted | 2025 Restricted | 2025 Total | 2024 Total |
|---|---|---|---|---|
| Wage costs (note 12) | 97,262 | - | 97,262 | 88,737 |
| Other staff & volunteer costs | 1,982 | - | 1,982 | 578 |
| Training | 613 | - | 613 | 863 |
| Business rates | 272 | - | 272 | 110 |
| Light and heat | 1,526 | - | 1,526 | 2,425 |
| Maintenance & Improvements | 2,606 | 485 | 3,091 | 245 |
| Activities costs | 2,838 | - | 2,838 | 3,139 |
| Animal feed and care | 1,542 | - | 1,542 | 2,028 |
| Office costs (phone, internet) | 468 | - | 468 | 544 |
| Insurance | 2,515 | - | 2,515 | 3,023 |
| Payroll | 523 | - | 523 | 633 |
| Fundraising | 450 | - | 450 | 450 |
| Website development | 1,100 | - | 1,100 | - |
| Bank charges & other costs | 120 | - | 120 | 205 |
| Interest paid | 5 | - | 5 | 13 |
| | 113,822 | 485 | 114,307 | 102,993 |

### 3b Other trading activities

There was no additional income generated during the year (2024 nil).

### 3c Governance Costs

| | | | | |
|---|---|---|---|---|
| Independent Examiner's fee | 425 | - | 425 | 412 |

### 3d Separate items of material expenditure

As noted in last year's accounts, there are two items of material expenditure in the comparative figures for 2024 as follows.

In 2021 loans totalling £15,000 were given to The Joseph Project with no guarantee of repayment. These were accounted for as separate items of material income and taken into reserves to be used as necessary. The agreement with the lenders was to repay within three years as and when the charity reached a level of income that afforded repayment. In 2024 the Trustees agreed to repay a second tranche of £5,000 to one lender, Nicholas Lee, who was also a Trustee and a further £5,000 to an independent supporter. All loans have now been repaid in full.

Also in January 2021, The Joseph Project contracted for fundraising support, specifically bid writing and targeted applications to charitable foundations and grant funders. This service has provided applications over the past 4 years, concluding with a request to the National Lottery Community Fund in October 2024, which was not successful. This support has now ended and the full cost of £5,995 is charged to the 2024 accounts.

## Notes *(continued)*

### 4 Fixed Assets

| | Land & Buildings | Plant & Machinery | Computer Equipment | Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| ***Cost*** | | | | |
| At beginning of year | 37,122 | 2,574 | 248 | 39,944 |
| Additions | - | - | - | - |
| Disposals | - | - | - | - |
| At end of year | 37,122 | 2,574 | 248 | 39,944 |
| ***Depreciation*** | | | | |
| At beginning of year | - | 2,574 | 248 | 2,822 |
| Charge for year | - | - | - | - |
| Eliminated on disposals | - | - | - | - |
| At end of year | - | 2,574 | 248 | 39,944 |
| ***Net book value*** | | | | |
| At 31 December 2024 | 37,122 | - | - | 37,122 |
| **At 31 December 2025** | **37,122** | **-** | **-** | **37,122** |

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| **5 Debtors** | | |
| Trade debtors | **11,400** | 1,610 |
| Other debtors | **383** | - |
| Prepayments | **350** | 362 |
| | **12,133** | 1,972 |
| **6 Cash at bank and in hand** | | |
| CAF deposit accounts | **25,588** | 16,293 |
| Current accounts | **1,708** | 3,625 |
| Petty cash | **105** | 246 |
| | **27,401** | 20,164 |
| **7 Liabilities: Amounts falling due within one year** | | |
| HMRC | **3,357** | 2,736 |
| Pensions | **705** | 330 |
| Other creditors | **515** | 310 |
| Accruals | **470** | 412 |
| | **5,047** | 3,788 |

## Notes *(continued)*

### 8 Restricted funds

| | Balance at beginning of year £ | Income £ | Expenditure £ | Transfers £ | **Balance at end of year £** |
|---|---|---|---|---|---|
| Donation for land purchase | 20,000 | - | - | - | **20,000** |
| Grants for specific purposes | - | 485 | 485 | - | **-** |
| Total | 20,000 | - | - | - | **20,000** |

### 9 Unrestricted funds

| | Balance at beginning of year £ | Income £ | Expenditure £ | Transfer between reserves £ | **Balance at end of year £** |
|---|---|---|---|---|---|
| General purpose reserve | 13,849 | 127,024 | 112,237 | - | **28,636** |
| Designated reserve | 21,621 | 3,362 | 2,010 | - | **22,973** |
| Total | 35,470 | 130,386 | 114,247 | - | **51,609** |

The General purpose reserve is made up of the operating surpluses/(deficits) achieved each year. The Designated reserve comprises funds towards the land purchase in 2023 which are now shown as fixed assets, plus further donations towards specific improvement projects. The Designated Fund is allocated for the future cost of replacing the toilet block and installing a shower block.

### 10 Analysis of net assets between funds

| | Tangible fixed assets £ | Net current assets £ | **Total £** |
|---|---|---|---|
| **Restricted funds** | | | |
| Land purchase | 20,000 | - | **20,000** |
| **Unrestricted funds** | | | |
| General Purpose reserve | - | 28,636 | **28,636** |
| Designated reserve | 17,122 | 5,851 | **22,973** |
| | 37,122 | 34,487 | **71,609** |

## Notes *(continued)*

### 11 Trustees and other related parties

The trustees support the charity with their particular skills and time and no trustee receives any remuneration for their support. In addition, trustees have made donations of £340 in the year (2024 £250). Reimbursement of expenses incurred for the charitable activity of the organisation of £1,173 was paid to one trustee (2024 £1,392 to two trustees).

### 12 Staff costs and numbers

| | **2025** | 2024 |
|---|---|---|
| | **£** | £ |
| Gross Wages & Salaries | **90,957** | 83,713 |
| Social Security Costs | **1,804** | 838 |
| Pension Contributions | **4,501** | 4,186 |
| | **97,262** | 88,737 |

The number of employees (full-time and part-time) who were engaged in each of the following activities were as follows:

| | | |
|---|---|---|
| Activities in furtherance of organisation's objects | 4 | 4 |

All employed members of staff are paid through PAYE systems.
No employees received emoluments in excess of £60,000 (2023: None).