Charity registration number: 1200673

COLWALL YOUTH PROJECT
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Greendawn Accounting Ltd
Chartered Management Accountant
1a The Homend
Ledbury
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HR8 1BN

Colwall Youth Project
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Colwall Youth Project
Reference and Administrative Details
For The Year Ended 31 March 2026

Trustees	Ms Deborah Manning - Treasurer (appointed 15/01/2026) Mr Philip King - Deputy Chair Mr M Gillen Mrs Freda Ballard Mr Andrew Colville Mr Maechelle Bowring Mr David Robinson - Treasurer (resigned 01/07/2025) Ms Lesley Montague (appointed 04/09/2025) Mrs Gillian Lloyd - Co Chair (resigned 16/10/2025) Mrs Elinor Gillen - Chair
Charity Number	1200673
Principal Address	Colwall Community Church Walwyn Road Colwall Herefordshire WR13 6QG
Independent Examiner	Luke Keegan Greendawn Accounting Ltd Chartered Management Accountant 1a The Homend Ledbury Herefordshire HR8 1BN

The trustees present their report and the financial statements for the year ended 31 March 2026.

Objectives and Activities

Aims and Objectives

Colwall Youth Project is established as a charity incorporated organisation. Incorporated in October 2022, the charity aims and objectives were set out in our governing document;

"to advance in life and help young people aged 9-19 who live in or near Colwall, Herefordshire through;
(a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;
(b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals."

Significant Activities

Colwall Youth Project's work from 1 April 2025 to 31 March 2026

During the year, CYP delivered a wide-ranging youth service built around belonging, trusted relationships, practical opportunity and early help. Young people could enter through groups, drop-ins, schools, mentoring, Skills for Life, inclusive projects, the Roadshow and community activity, then receive more sustained or specialist support when their circumstances required it.

721 young people on the books at year end
571 young people with a registered engagement
7,324 registered participant contacts
1,009 completed registered sessions
16,222 participant contact hours
93% engaged young people returning at least once

A CONNECTED YOUTH SERVICE
Belonging, opportunity and support
CYP's achievement in 2025/26 was the delivery of a connected service rather than a collection of separate projects. Open-access groups and drop-ins provided a consistent place to belong. Skills, activities, trips and social action created practical opportunities. Schools, mentoring and key-worker relationships provided routes into more sustained help. Where need became acute, complex or statutory, CYP worked with families, education, health, social care and safeguarding partners while remaining a trusted point of continuity for the young person.

OPEN ACCESS & PREVENTION
Youth groups, drop-ins, SPARC, Skills for Life, Roadshow, activities, informal support and early identification.

SUSTAINED RELATIONAL SUPPORT
Mentoring, school engagement, family and practical support, advocacy, safeguarding coordination and trusted key-worker relationships.

TARGETED DEVELOPMENT
Inclusive and participative projects, residential and social action, with Plot Twist planned as the targeted nature-based mental-health pathway.

CYP's wider service model: young people can move between universal, sustained and targeted support without losing their connection to the wider youth-work community.

The Mockingbird Model in practice
CYP implemented the Mockingbird Model as a shared organisational ethos. It treats belonging, continuity, ordinary activity and appropriate mutual care as active parts of youth work. Staff create a dependable culture of welcome, curiosity, fairness, honesty, repair and participation. Young people contribute to that culture through peer care and shared responsibility, while adults retain full accountability for safeguarding, confidentiality, boundaries, risk and professional decisions.

This approach helps CYP notice emerging need early and respond proportionately. A young person may need another group, a practical opportunity, short one-to-one support, sustained key work, targeted mental-health help or an external specialist pathway. The starting point is the young person's goals and existing relationships, not a requirement to fit a single programme.

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Significant Activities - continued

Five pillars of youth work
CYP structured the wider offer around five youth-work pillars drawn from Welsh youth-work guidance: educative, expressive, participative, inclusive and empowering. Although CYP operates in England, the framework gave staff and trustees a practical way to test whether activity helped young people learn, express themselves, influence decisions, participate on equitable terms and exercise greater agency.

ENGAGEMENT AND DELIVERY
Scale, reach and sustained engagement
At year end, 721 young people were on CYP's books and 571 had a registered engagement during 2025/26. The service recorded 7,324 participant contacts across 1,009 completed sessions and delivered 16,222 participant contact hours. This equates to an average of 12.8 registered contacts for each engaged young person. Most importantly, 93% returned at least once, showing that CYP was not simply making one-off contacts but building relationships young people chose to continue.

Open access, groups and inclusive provision
Youth groups, open drop-ins and SPARC provided reliable, low-barrier places for young people to meet trusted adults and peers. Inclusive activity, healthy-relationship and sexual-health support, gym and off-site experiences broadened the ways young people could participate. This universal provision was both beneficial in its own right and the setting in which changes in wellbeing, attendance, behaviour or family circumstances could be noticed early.

Mentoring, schools and sustained support
CYP provided one-to-one mentoring, school-based engagement, outreach, appointments, family contact and longer-form relational support. For young people facing school avoidance, family instability, housing difficulty, safeguarding concerns or several overlapping systems, the charity offered a named and reliable relationship while coordinating its role with schools and statutory services.

Skills for Life and the residential
Skills for Life combined practical learning with confidence, teamwork, routine and progression. A successful residential gave young people an intensive opportunity to share responsibility, solve problems, build relationships and learn through ordinary activity. Education, home-education and NEET support also helped young people reconnect with learning and consider realistic next steps.

Roadshow and community access
The Roadshow took CYP's relational culture into different settings and widened young people's access to places, activities and relationships beyond their usual experience. Local businesses and community partners made a substantial contribution through venues, staff time, activities and other support in kind, enabling CYP to offer more without compromising its safeguarding responsibility.

Young people's voice and social action
A large-scale youth consultation gave young people a direct role in shaping priorities and testing whether provision felt accessible, relevant and safe. Young people also participated through community events, fundraising, volunteering and social action, moving from receiving support to making a visible contribution.

INCLUSION, SAFEGUARDING AND PUBLIC VALUE
Reaching young people with additional needs
CYP's monitoring records show that the service reached young people with disabilities, neurodivergent needs, NEETs, and those with health and care Plans, those with caring responsibilities, mental-health needs and significant safeguarding concerns. At least nine young people had an explicit disability record; separate monitoring fields identified at least 18 with diagnosed or suspected neurodivergent needs, nine with an EHCP and nine who were young carers. These categories overlap.

Monitoring records also include young people experiencing loneliness, anxiety, self-harm, suicidal thoughts, peer-on-peer abuse, school exclusion risk and Child Protection or Child in Need processes. This evidence demonstrates the breadth and seriousness of need encountered within an open and community-based youth service.

Supporting statutory safeguarding
CYP supported child-protection and other statutory processes through meetings, advocacy, practical engagement and relational continuity. While statutory agencies retained statutory responsibility, CYP's distinctive contribution was often the trusted relationship that helped the young person understand, participate in and remain connected through decisions affecting their life.

The Mockingbird approach distributes welcome, inclusion and appropriate peer care, but never adult accountability. Staff remain responsible for safeguarding decisions, information-sharing, records, professional boundaries and escalation. Young people can therefore experience reliable connection without them or their peers being asked to carry professional risk.

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Significant Activities - continued

Community benefit and partnership
CYP's public benefit extended beyond individual sessions. Schools and families gained a consistent partner; statutory services gained relational insight and practical support; businesses and community organisations gained meaningful ways to contribute; and young people took part in community life through events, volunteering, enterprise, activities and social action.

Looking Ahead - Plot Twist: the principal development priority
Plot Twist will be CYP's time-limited, nature-based mental-health pathway for young people aged 13-21. It is intended to combine targeted individual support with purposeful activity in orchards, allotments and the wider landscape, followed where appropriate by group progression and a continuing connection to youth work, skills, education, volunteering, employment or specialist help.

The environment is part of the intervention rather than a backdrop. Side-by-side walking, growing, making and caring for something can reduce the pressure of formal conversation while creating visible progress, agency and hope. The service must nevertheless remain within clear competence, consent, clinical-governance, safeguarding and referral boundaries; it is not a substitute for CAMHS, crisis services, emergency help, social care or statutory safeguarding.

Overall assessment
The year established a stronger and more coherent service model. CYP did not begin 2025/26 with a publicly available published set of operational targets against which trustees could report. The evidence nevertheless shows substantial reach and sustained engagement, alongside successful implementation of Mockingbird practice, the five pillars, the residential, Roadshow, youth consultation, community partnership and complex safeguarding support.

The 2026/27 framework on the page 11 turns that foundation into explicit operational priorities for Plot Twist, Unit 10 Station Yard, workforce development, sustainable growth and data quality alongside the financial targets for the year ahead

Achievements and Performance

Main Achievements

Our Year – In a Nutshell

With all the ups and downs, challenges and successes and the stops and starts over this last year, sharing on a few key events will provide a useful summary of the latest chapter in the CYP story.

Securing the Future
This year, we invested more time in fundraising. A three-pronged approach involved the development of our new donations page, several smaller project-based funding applications and the preparation of two larger applications, which, between them, if successful, would secure much of the salary and core funding required for the next three years.
As the year drew to a close, there was much to celebrate. First, we learned that one of our valued supporters, The Eveson Trust, would be increasing their commitment to CYP with a three-year grant. This was swiftly followed by more good news that our new application to the National Lottery had also been successful and we are thrilled that they will both continue to support us in our work moving forward.

Growing Demand
In operations, we could feel that it was getting busier – more new young people joining us, more sessions being attended by the current cohort – waiting lists growing for 1-1 sessions and the numbers, later in this report, bear all of this out.
Across the year we recorded 571 registered contact users and delivered 16,222 contact hours of support.

Big Ambitions
With the sustained increase in demand for the services of the charity and the need for a more flexible space to be able to provide the right facilities for our young people, the decision was taken to find a new base from which to operate. The perfect opportunity arose, with the upcoming vacancy of a unit not far from our present location. As a wide-open space, Unit 10 Station Yard is a blank canvas with the opportunity to build the space around our requirements and being adjacent to the train station, is even more convenient for young people from further afield to reach us. Negotiations moved at pace and on 1st April 2026, we signed a four-year lease, marking an important new milestone and more reason to thank all of those who have supported us in achieving this goal.

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Main Achievements - continued

Trustee Changes
During the year our Co Chair, Jill Lloyd, resigned, handing the reigns over to Eli Gillen, now Chair with Phil King serving as Deputy Chair. Matt Gillen resigned for personal reasons, David Robinson, having taken up the position of Chair of the Parish Council, resigned as Treasurer with Debbie Manning taking up the baton, and Lesley Montague joined us as Secretary. We are hugely grateful for the time, support and expertise that Jill, Matt and David brought to the team and, as with all who become part of the big CYP family, the impact that they have had remains embedded in our processes, culture and DNA, there to be built upon by others.

New Partnerships
Working together with other community interest groups has become an increasingly positive factor in the way that CYP delivers its objectives and the new allotment at the Colwall Orchard Group has become something of a springboard for a whole host of exciting opportunities, working together in partnership. Key, of these initiatives is to harness the benefits of the environment, and working in green spaces to deliver mental health support with work set to begin on this in the coming year.

All in all, we closed 25/26 in a strong position with the resources and the tools in place to begin our next phase of measured growth and stability.

Financial Review

Financial Position

During the year we aimed to continue to broaden our income portfolio by further diversifying revenue streams and strengthening the charity's future financial resilience.

Just before the year end, we received the exciting news that two muti year funding applications had been successful; the first being our application to the Lottery for continuation funding for a further three years, (£363,219) along with an application to The Eveson Trust, also over three years and totaling £150,000 of which £60,000 in year 1 is unrestricted funding.

Due to the timing of the fund receipts, only the £60K from The Eveson Trust is reported within this set of accounts. November 2025 saw the launch of our first donations page and our campaign to raise funds for the refurbishment of our new premises began. By the end of the financial year, donations received directly through the page had raised £3,290 towards our appeal.

The Funds we Raised in the Year
This year we raised income totaling £305,739, 16% more than last year.
This is where that income came from:
Grants £287,352
Donations £9,674
Parental Contributions £4,495
Community Events £4,003
Interest £215

During the year we gratefully received grants, donations and support, financial and otherwise, from the following organisations:

ABE Ltd.
AW Survey & Installations Ltd.
BBC Children In NeedBrookhire (Hills Ford)
Co-Op Community Fund
Colwall Community Church
Colwall Orchard Group
Colwall Parish Council
Colwall Park Hotel
Colwall Rotary
Colwall Wings (Women's Institute)
DT Waller and Sons
Eastnor Lodge No. 751 Charitable Trust
Escape Hut Worcester
Herefordshire District Council
Ledbury Food Bank
Malvern Nails
MK Medical

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Financial Position - continued

National Lottery Community Fund
Onside
Police and Crime Commissioner for West Mercia
Royal British Legion
Sports England
The Elms School
The Eveson Trust
The Herefordshire Masonic Charity Association
The Yew Tree
West Midlands Railway
Worcester Bosch
Worcester City Football Club

How we Spent the Funds that we Raised

This year we spent £242,290 delivering our service to our beneficiaries, covering our overheads and working to raise funds for new projects and for the years ahead. This is 6.7% lower than last year due largely to higher-than-normal expenditure in the prior year on new event equipment and on our monitoring and evaluation software. Without those one-off purchases, total costs were 1.3% lower than last year.
In development of the new 3-year plan, redesigning the operational model and assessing both financial need and sustainability, we redefined the operational roles within the organisation in order to reflect the needs of the new model and create greater flexibility within the team. As a result, two current positions became redundant, and one vacancy was created and filled during the year. The costs of redundancy amounted to £2,363 and are reported within overheads.

Having more clearly defined individual roles within the charity over the last year, it has been possible to more fully analyse and report on direct and indirect costs and to ascertain the level of staff costs attributable to the costs of fundraising.

The Direct Costs of Delivering Our Charitable Activities £121,252
The Costs of Management, Administration and Overheads £93,202
The Costs of Fundraising £27,835

Reserves Policy

It is the policy of the charity to build and then maintain free reserves sufficient to cover three months of average core costs, currently estimated at approximately £45,000.

At the year-end total reserves were £83,369, of which £47,264 represents designated funds and £3,761, restricted. This left £32,344 of free reserves or 71.8% of our target achieved. Given that the charity did not become financially independent until 1st November 2023, the level of free reserves achieved so far has been built in its first 29 months of independent operations.

The reserves policy is reviewed annually and one of our financial objectives over the coming year is to increase the level of free reserves and achieve the current target of £45,000.

Structure, Governance and Management

Governing Document

Nature of the Governing Document and constitution of the charity
Colwall Youth Project is established as a Charitable Incorporated Organisation. The Charity was incorporated in October 2022.

The organisational structure of the charity and how decisions are made.
The work of the charity is overseen by the Board of Trustees and delivered by the staff under the management of the Senior Youth Worker and Project Director and the Director of Youth Provision who report to the Chair of Trustees.

Trustee Selection Methods

Recruitment of Trustees
The aim of the board, with respect to their constituent trustee members, is to achieve a broad spread of skills and experience which will enable them to guide the charity forward in a professional manner. Vacancies on the board are therefore filled on the basis that the new member will bring a complimentary skill set to the team, as well as having an interest in, or experience of working for the good of young people.

All trustee appointments are subject to a formal application, interview and DBS check.

Statement of Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the trustees 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 the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; 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 adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mrs Elinor Gillen

Trustee
16 October 2026

Colwall Youth Project
Independent Examiner's Report to the Trustees of Colwall Youth Project
For The Year Ended 31 March 2026

I report to the trustees on my examination of the accounts of Colwall Youth Project (the Trust) for the year ended 31 March 2026.

Responsibilities and Basis of Report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

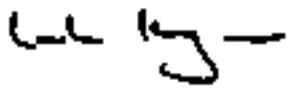
Independent Examiner's Statement

Since the Trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Chartered Institute of Management Accountants, which is one of the listed bodies.

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 Trust 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 contents 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.



Luke Keegan

16 October 2026
1a The Homend
Ledbury
Herefordshire
HR8 1BN

Colwall Youth Project
Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	70,271	226,779	297,050	249,405
Charitable activities:					
Charitable Activities		-	4,495	4,495	2,746
Other trading activities	**4**	4,003	-	4,003	11,198
Investments	**5**	217	-	217	290
		74,491	231,274	305,765	263,639
EXPENDITURE ON:					
Raising funds	**7**	(7,199)	(20,636)	(27,835)	(4,334)
Charitable activities:	**7**				
Charitable Activities		(3,917)	(210,549)	(214,466)	(255,322)
		(11,116)	(231,185)	(242,301)	(259,656)
NET INCOME		63,375	89	63,464	3,983
NET MOVEMENT IN FUNDS		63,375	89	63,464	3,983
RECONCILIATION OF FUNDS:					
Total funds brought forward		19,857	48	19,905	15,922
TOTAL FUNDS CARRIED FORWARD	**17**	83,232	137	83,369	19,905

The notes on pages 12 to 19 form part of these financial statements.

Colwall Youth Project
Comparative Statement of Financial Activities
For The Year Ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2025 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	2,037	247,368	249,405
Charitable activities:				
Charitable Activities		122	2,624	2,746
Other trading activities	**4**	11,198	-	11,198
Investments	**5**	290	-	290
		13,647	249,992	263,639
EXPENDITURE ON:				
Raising funds	**7**	(4,335)	1	(4,334)
Charitable activities:	**7**			
Charitable Activities		(880)	(254,442)	(255,322)
		(5,215)	(254,441)	(259,656)
NET INCOME		8,432	(4,449)	3,983
Transfers between funds	**17**	(4,452)	4,452	-
NET MOVEMENT IN FUNDS		3,980	3	3,983
RECONCILIATION OF FUNDS:				
Total funds brought forward		15,877	45	15,922
TOTAL FUNDS CARRIED FORWARD	**17**	19,857	48	19,905

The notes on pages 12 to 19 form part of these financial statements.

Colwall Youth Project
Statement of Financial Position
As At 31 March 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
CURRENT ASSETS					
Stocks	**12**	663	-	663	1,176
Debtors	**13**	62,280	7,264	69,544	-
Cash at bank and in hand		27,009	26,841	53,850	148,915
		89,952	34,105	124,057	150,091
Creditors: Amounts Falling Due Within One Year	**14**	(6,720)	(33,968)	(40,688)	(130,186)
NET CURRENT ASSETS (LIABILITIES)		83,232	137	83,369	19,905
TOTAL ASSETS LESS CURRENT LIABILITIES		83,232	137	83,369	19,905
NET ASSETS		83,232	137	83,369	19,905
FUNDS OF THE CHARITY					
Restricted Funds				137	48
Unrestricted Funds				83,232	19,857
TOTAL FUNDS	**17**			83,369	19,905

On behalf of the board

Mrs Elinor Gillen

Trustee
16 October 2026

The notes on pages 12 to 19 form part of these financial statements.

1. General Information

Colwall Youth Project is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1200673. The principal address is Colwall Community Church, Walwyn Road, Colwall, Herefordshire, WR13 6QG.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Recognition of income
Income is included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting
There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations
Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Legacies
Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government grants
The charity has received government grants in the reporting period

Contractual income and performance related grants
This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

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

Income from interest, royalties and dividends
This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions
Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.
Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Settlement of insurance claims
Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

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2.2. **Incoming Resources - continued**

Investment gains and losses
This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3. **Donated Goods and Services**

Donated goods
Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities
Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

2.4. **Resources Expended**

Liability recognition
Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs
Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

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

Grants with performance conditions
Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions
Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy cost
The charity has made redundancy payments during the reporting period.

Deferred income
Deferred income has been included in the accounts. This is grant income received in advance of the period in which the matching expenditure will occur.

Creditors
The charity has creditors which are measured at settlement amounts less any trade discounts

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2.4. **Resources Expended - continued**

Provisions for liabilities
A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments
The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.5. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Items treated as fixed assets must cost at least £5,000.

Where applicable the depreciation rates are expressed below

2.6. **Stocks and Work in Progress**

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Debtors
Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

2.7. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. **Income from Donations and Legacies**

	Unrestricted funds	Restricted funds	2026 Total funds
	£	£	£
Donations and gifts	5,452	567	6,019
Grants	64,000	223,352	287,352
Other	819	2,860	3,679
	70,271	226,779	297,050

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	1,955	700	2,655
Grants	-	246,668	246,668
Other	82	-	82
	2,037	247,368	249,405

4. **Income from Other Trading Activities**

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Fundraising events	4,003	11,198

5. **Investment Income**

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Bank interest receivable	217	290

6. **Net Income/(Expenditure)**

The net income is stated after charging/(crediting):

	2026	2025
	£	£
Impairment/(Reversal of impairment) losses - stocks	-	178

7. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 8)	2026 Total
	£	£	£
Raising funds	18,701	9,134	27,835
Charitable Activities	149,715	64,751	214,466
	168,416	73,885	242,301

	Activities undertaken directly	Grant funding of activities	Support costs (see note 8)	2025 Total
	£	£	£	£
Raising funds	4,334	-	-	4,334
Charitable Activities	176,476	250	78,596	255,322
	180,810	250	78,596	259,656

8. **Support Costs**

	Raising funds	Charitable Activities	2026 Total
	£	£	£
Employee costs	5,402	26,286	31,688
Premises expenses	-	16,568	16,568
General administration	3,732	21,175	24,907
Interest payable	-	2	2
Governance costs	-	720	720
	9,134	64,751	73,885

	2025 Charitable Activities
	£
Employee costs	18,049
Premises expenses	12,355
General administration	47,427
Governance costs	765
	78,596

9. **Independent Examiner's Remuneration**

	2026	2025
	£	£
Independent examination of the financial statements	720	765

10. **Staff Costs**

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	147,122	137,766
Social security costs	7,206	7,812
Other pension costs	3,359	3,135
	157,687	148,713

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. **Average Number of Employees**

Average number of employees during the year was: 5 (2025: 5)

12. **Stocks**

	2026	2025
	£	£
Stock	663	1,176

13. **Debtors**

	2026	2025
	£	£
Due within one year		
Other debtors	69,544	-

14. **Creditors: Amounts Falling Due Within One Year**

	2026	2025
	£	£
Trade creditors	2,923	280
Other creditors	465	654
Taxation and social security	2,648	3,335
Accruals and deferred income	34,652	125,917
	40,688	130,186

15. **Deferred Income**

Deferred income movements in the year were as follows:

	2026	2025
	£	£
Balance at the start of the period	122,488	127,002
Income deferred in the current period	129,564	242,154
Amounts released in income from previous periods	(220,799)	(246,668)
Balance at the end of the period	31,253	122,488

16. **Pension Commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £3,359 (2025: £3,135).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

17. **Movement in Funds**

	As at 1 April 2025	Income	Expenditure	As at 31 March 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	16,571	66,498	(10,224)	72,845
Designated:				
Fundraising Projects	3,286	4,416	(751)	6,951
Station Yard	-	3,577	(141)	3,436
	3,286	7,993	(892)	10,387
Total unrestricted funds	19,857	74,491	(11,116)	83,232
Restricted funds				
BBC Children in Need	-	11,906	(11,906)	-
Colwall Rotary	3	500	(500)	3
Eveson Trust	-	6,374	(6,374)	-
General Restricted	45	7,421	(7,325)	141
Lottery Silver Street Project	-	2,041	(2,041)	-
National lottery Outreach	-	3,072	(3,072)	-
National Lottery Youth 2	-	180,278	(180,285)	(7)
PCC Outreach SCF025-015	-	9,459	(9,459)	-
Sport England	-	10,223	(10,223)	-
Total restricted funds	48	231,274	(231,185)	137
Total funds	19,905	305,765	(242,301)	83,369

	As at 1 April 2024	Income	Expenditure	Transfers	As at 31 March 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	15,802	893	4,328	(4,452)	16,571
Designated:					
Fundraising Projects	75	12,754	(9,543)	-	3,286
Total unrestricted funds	15,877	13,647	(5,215)	(4,452)	19,857
Restricted funds					
BBC Children in Need	-	3,493	(3,493)	-	-
Colwall Rotary	-	700	(697)	-	3
Eveson Trust	-	3,615	(3,615)	-	-
General Restricted	45	2,624	(2,624)	-	45
Lottery Silver Street Project	-	10,324	(14,776)	4,452	-
Lottery Youth in Lead Rewired	-	46,985	(46,985)	-	-
National Lottery Awards for All	-	1,457	(1,457)	-	-
National lottery Outreach	-	15,136	(15,136)	-	-
National Lottery Youth 1	-	12,927	(12,927)	-	-
National Lottery Youth 2	-	152,731	(152,731)	-	-
Total restricted funds	45	249,992	(254,441)	4,452	48
Total funds	15,922	263,639	(259,656)	-	19,905

18. **Transactions with Trustees**

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2026	2025
	£	£
Other Expenses	117	52

Number of trustees reimbursed for expenses during the year was 2 (2025: 1)

Payments were made for out of pocket expenses incurred

19. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure