Docusign Envelope ID: 84A3860B-9643-8F23-81AB-528A7A20356D

Registered charity Number: 1206710

Brody's Trust

FINANCIAL STATEMENTS

For the Year Ended 31 March 2026

Docusign Envelope ID: 84A3860B-9643-8F23-81AB-528A7A20356D

Brody's Trust
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

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Brody's Trust
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

Principal address	Office 45, Vantage Point Mitcheldean Gloucestershire GL17 0DD
Independent Examiners	Hazlewoods LLP Windsor House Bayshill Road Cheltenham GL50 3AT

Trustees:

The trustees who served during the period were:

Nicola Baggott (Chair)	
Paul Jones	
Louise Bullen	
Lewis Chapman	
Christopher Allen	
Sita Claridge	
Colin Poole	
Michael Baggot	
Jake Chirstopher Williams	Appointed 29 April 2026
Angela Welch	Appointed 1 September 2025

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Brody's Trust
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The trustees present their report along with the financial statements of the charity for the period ended 31 March 2025. The financial statements have been prepared in accordance with the Charity's Trust Deed, the Charities Act 2011, and the reviewed Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2015).

Reference and administrative information set out on page 1 forms part of this report.

Structure, Governance and Management

Brody's Trust is a Charitable Incorporated Organisation, established to support children and young people with additional needs and complex disabilities, together with their families.

The trustees who held office during the period are shown on page 1 of the accounts.

New trustees, when required, are selected by the serving trustees and appointed in line with the charity's governing document. New trustees are provided with information about the history of Brody's Trust, its charitable purposes, current projects, policies, and ongoing responsibilities. Trustees are encouraged to undertake relevant training and are provided with information and updates where needed to support them in carrying out their role.

No trustee receives a fee for the service they provide to the charity. Trustee time is donated free of charge.

During the year, the trustees continued to strengthen the charity's governance arrangements as the charity grew and developed. This included reviewing policies, improving financial oversight, developing clearer records, and considering the long-term sustainability of the charity as the Sensory Hub continues to progress.

The trustees recognise the importance of good governance, safeguarding, financial control, risk management and transparency. As the charity continues to grow, the trustees will continue to review governance arrangements and make improvements where required.

Objectives and activities

Brody's Trust exists to provide support, facilities and opportunities for children and young people aged 0 to 18 with additional needs, complex disabilities and sensory needs.

The charity's main objective is to develop and operate a dedicated Sensory Hub that is accessible, inclusive and welcoming. The Hub is being created within the former Joys Green School and is being developed into a safe, supportive and specialist space for children, young people and their families. The charity aims to provide facilities and activities that may include sensory play, soft play, accessible changing and wet room facilities, family support, life skills, inclusive activities, parent and carer support, and opportunities for children and young people who may not be able to access mainstream provision.

The trustees have been granted powers to act in furtherance of the charity's objectives.

Public Benefit

The trustees have had due regard to the Charity Commission's guidance on public benefit when planning and reviewing the charity's activities.

Brody's Trust delivers public benefit by supporting children and young people with complex disabilities, additional needs and sensory needs, and by helping to reduce isolation and pressure on families.

The charity's work provides public benefit in the following ways:

Relieving need

Brody's Trust provides accessible and inclusive facilities for children and young people who may otherwise struggle to access suitable activities, play spaces or community facilities. Many families caring for children with complex needs experience barriers to accessing safe, suitable and understanding environments. The charity aims to reduce those barriers.

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Promoting inclusion

The charity promotes inclusion by creating a space where children and young people with additional needs can feel welcome, supported and understood. The Hub is being designed around accessibility, sensory need, safety and dignity.

Supporting families

Although the charity's primary beneficiaries are children and young people, families and carers also benefit from the charity's work. This support is necessary and connected to the charity's purposes, as families often need suitable environments, information, reassurance and community support to help children access opportunities.

Supporting wellbeing and development

Through sensory play, safe recreational activities, life skills opportunities and inclusive spaces, the charity supports the wellbeing, confidence, development and social inclusion of children and young people. The trustees confirm that no private individual or organisation receives more than incidental benefit from the charity's work.

Achievements and Performance

The year ended 31 March 2026 was a significant year for Brody's Trust. The charity continued to develop the former Joys Green School into a dedicated Sensory Hub for children and young people with additional needs and complex disabilities.

A major focus during the year was the refurbishment and development of the building. The trustees, volunteers and supporters worked to transform areas of the former school into safe, welcoming and usable spaces. This work has been essential in moving the charity closer to being able to provide a wider range of services and activities for families.

During the year, progress was made across several areas of the Hub, including family spaces, meeting areas, sensory provision, accessibility improvements and building preparation works.

The charity continued to work towards creating a fully accessible environment that can meet the needs of children and young people who may require specialist facilities.

The sensory room became an important part of the Hub's development. This room provides a calm and supportive space for children and young people with sensory needs. It allows families to access a local facility designed with sensory support in mind.

The accessible wet room was also developed as part of the charity's commitment to dignity, inclusion and practical support for families. Facilities such as accessible changing, showering and personal care spaces are often limited in the community. The wet room helps to reduce this barrier and supports children and young people who require more specialist facilities when accessing community spaces.

The charity also continued work towards the creation of a dedicated soft play room. This is a key part of the charity's future plans and will provide a safe, accessible and therapeutic play environment. Essential preparation work has been required before equipment can be installed, including work connected to damp, flooring, walls, safety and general room preparation.

Fundraising and grant income continued to play a vital role during the year. The charity received support from grant funders, community groups, local businesses, volunteers and individual donors. This support has enabled the trustees to continue progressing the Hub and to plan for future services.

The charity also benefited from restricted funding for specific projects and activities. As recorded in the April 2026 reserves paper, restricted funding included support for the entrance works, family and sensory room sessions, parent networking sessions, soft play equipment, the interactive or immersive room, and soft play development. The trustees recognise the importance of ensuring restricted funds are used only for the purpose for which they were given.

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Community fundraising remained an important part of the charity's work. Fundraising events and community support helped to raise awareness of Brody's Trust, bring people together and generate funds towards the continued development of the Hub. These events also helped build wider community understanding of the needs of children and young people with disabilities and additional needs.

Volunteers made a major contribution during the year. The trustees are grateful to everyone who gave their time, skills, labour, expertise, fundraising support, materials, donations and encouragement. Without this support, the progress made during the year would not have been possible.

The trustees are pleased with the progress made during the year and recognise that the charity has moved from an early development stage towards becoming a more established community facility. There remains further work to complete, but the year represented a major step forward in the charity's development.

Financial Review

The charity's financial statements show the income and expenditure for the year ended 31 March 2026.

During the year, Brody's Trust continued to receive generous support through donations, grants, fundraising activities and donated services. Total income for the year was **£207,401** (2025 - £112,731), with total expenditure of **£98,695** (2025 - £31,920). This resulted in a net increase in funds of **£108,706** during the year.

At 31 March 2026, the charity held total funds of **£189,517**, comprising **£77,410** unrestricted funds, **£42,000** designated funds and **£70,107** restricted funds. The trustees are satisfied that the charity remains in a strong financial position and has sufficient resources to continue developing the Sensory Hub and delivering its charitable objectives.

Restricted Funds

Restricted funds are funds received for a specific purpose. The trustees understand that restricted funds must only be used in line with the purpose set by the funder or donor.

During the year, Brody's Trust received restricted funding to support a number of specific projects, including accessibility improvements, sensory provision, the soft play room, the interactive room and family support activities. The trustees ensure that all restricted funds are applied in accordance with the conditions attached to each grant or donation.

The movement in restricted funds during the year is shown in **note 6** to the financial statements.

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Reserves policy

Brody's Trust is committed to sound financial management and long-term sustainability. The trustees recognise the importance of holding appropriate reserves to protect the charity against unexpected costs, delays in funding, or changes in income.

The charity is still in a development phase, with significant work being undertaken to refurbish and prepare the Sensory Hub. The trustees therefore consider it important to maintain a prudent level of free reserves while also ensuring that charitable funds are used to progress the charity's objectives.

The charity's reserves policy is to hold sufficient free reserves to cover essential running costs, unexpected expenditure and short-term funding gaps. This helps ensure the charity can continue operating responsibly and can meet its commitments.

The trustees also use designated funds where they consider it appropriate to set aside unrestricted funds for planned projects or specific future costs. Designated funds remain unrestricted but are earmarked by the trustees for a particular purpose.

At 31 March 2026, the charity held designated funds of £42,000, which the trustees have set aside to support future running costs and provide a contingency reserve. The charity held unrestricted funds of £77,410 and restricted funds of £70,107. The trustees regularly review the level of reserves to ensure they remain appropriate for the charity's activities, future commitments and long-term sustainability.

Principal Risks and Uncertainties

The trustees have considered the main risks facing the charity.

The principal risks include:

Funding and cash flow

The charity relies on donations, grants and fundraising income. Delays or reductions in income could affect the pace of development of the Hub and the charity's ability to deliver planned activities. To reduce this risk, the trustees continue to seek a range of funding sources, including grants, community fundraising, donations and local partnerships.

Building and refurbishment risks

The charity is developing an older building, and unexpected costs may arise from refurbishment, maintenance, damp, accessibility requirements and safety works. The trustees manage this risk by reviewing priorities, obtaining advice where required, seeking quotes, and ensuring work is planned in stages.

Restricted funding compliance

The charity receives restricted funds for specific purposes. There is a risk that funds could be incorrectly allocated if records are not clear. The trustees manage this by maintaining records of restricted donations and ensuring that restricted funds are used for their intended purpose.

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Reliance on volunteers and key individuals

The charity relies heavily on trustees, volunteers and key supporters. The trustees recognise the need to share responsibilities, improve systems and continue developing governance arrangements as the charity grows.

Safeguarding and health and safety

The charity works towards supporting children and young people with additional needs and complex disabilities. Safeguarding, health and safety, accessibility and risk assessments are therefore central to the charity's work. The trustees continue to review policies, procedures and practical arrangements to ensure the Hub is safe and suitable.

Increasing demand

As awareness of Brody's Trust grows, demand for support and facilities may increase. The trustees will manage this by developing services carefully and ensuring the charity does not overcommit beyond its resources.

The trustees continue to monitor these risks and review them as part of the charity's ongoing governance.

Plans for Future Periods

The trustees plan to continue developing the Sensory Hub and increasing the support available to children, young people and families.

Future plans include:

- completing preparation works for the soft play room;
- installing specialist soft play equipment;
- progressing the interactive or immersive room;
- continuing accessibility improvements;
- developing family support and parent networking sessions;
- increasing opportunities for children and young people to access inclusive play and activities;
- continuing to build partnerships with funders, local organisations and community supporters;
- strengthening governance, policies, financial systems and trustee oversight;
- ensuring the charity remains financially sustainable.

The trustees remain committed to creating a safe, inclusive and welcoming Hub that improves opportunities for children and young people with additional needs and complex disabilities.

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Brody's Trust
STATEMENT OF TRUSTEES RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2026

Statement of Trustees Responsibilities for the Financial Statements

The Trustees of the Charity are required to prepare for each financial year accounts 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 those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that this basis applies.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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.

Approved by the Trustees on 15/9/2026 and signed as authorised

Nikki Baggot
……..
N Baggott

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Brody's Trust
INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES FOR THE YEAR ENDED 31 MARCH 2026

I report to the trustees on my examination of the accounts of the Brody's 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under 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

Martin Howard
……
Martin Howard
For and on behalf of Hazlewoods LLP, Statutory Auditor

Windsor House
Bayshill Road
Cheltenham
GL50 3AT

Date: 15/9/2026

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Brody's Trust
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2026

INCOMING RESOURCES	Notes	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	Total funds 2025 £
Income from:					
Donations and legacies		105,454	52,731	158,185	100,243
Fundraising		5,397	-	5,397	7,811
Grants		1,190	42,629	43,819	4,677
Total Income		**112,041**	**95,360**	**207,401**	**112,731**
Expenditure on:					
Charitable activities		98,695	-	98,695	31,920
Total Resources Expended	**2**	**98,695**	**-**	**98,695**	**31,920**
Net movements in funds		**13,346**	**95,360**	**108,706**	**80,811**
Reconciliation in funds					
Total funds brought forward		75,861	4,950	80,811	-
Net movement in funds		13,346	95,360	108,706	80,811
Funds transfer		30,203	(30,203)	-	-
Total funds carried forward at 31 March 2026		119,410	70,107	189,517	80,811

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Brody's Trust
BALANCE SHEET AT 31 MARCH 2026

	Note	2026	2025
Fixed assets			
Tangible assets	**3**	59,617	2,500
Current Assets			
Debtors and prepayments	**4**	85	580
Cash at bank and in hand		133,560	81,964
		133,645	82,544
Less Creditors: Amounts falling due within one year	**5**	(3,745)	(4,233)
Net Current Assets		129,900	78,311
Net Assets		189,517	80,811
Represented by:			
Unrestricted funds	**6**	77,410	14,361
Restricted funds	**6**	70,107	4,950
Designated funds	**6**	42,000	61,500
		189,517	80,811

Approved by the trustees on 15/9/2026 ..... and signed on their behalf by:

Nkki Baggot
.....

N Baggott

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1. Accounting Policies

Basis of Preparation

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, adopting the following principal accounting policies all of which are 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 (FRS102) and the Charities Act 2011.

General information

The financial statements are presented in Pounds Sterling. The charity is a public benefit charitable incorporated organisation, incorporated in England and Wales.

The Charity is limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. The company is subject to the requirements of the Companies Act 2006 with regards to the form and content of the financial statements.

The Charity is a private company, limited by guarantee (company no. CEO35022 England and Wales) without share capital, and registered with the Charity Commission (registered number 1206710 in England and Wales).

The address of its registered office is:
Office 45,
Vantage Point,
Mitcheldean,
Gloucestershire,
GL17 0DD

Judgements and estimation uncertainty

The trustees consider that there are no key areas of judgement or estimation uncertainty to be disclosed in these financial statements.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits.

Trade receivables

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. All debtors are repayable within one year and are hence included at the undiscounted amount of the cash expected to be received. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Trade payables

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting year, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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Legacies, Donations and Grants Receivable

All income is recognised when receivable and when capable of financial measurement. Receipts of other gifts in kind are included at market value.

Going concern

There are no significant factors affecting the charity's ability to continue as a going concern.

Expenditure on Charitable activities

Expenditure on Charitable activities is included in the Statement of Financial Activities on an accruals basis. Where expenditure is directly attributable to more than one activity, it is apportioned across cost categories on the basis of the proportion of income receivable relating to each activity.

Funds

Funds held by the charity are either:

- Unrestricted general funds, which can be used in accordance with the charitable objects at the discretion of the Trustees; or
- Restricted funds, which can only be used for particular restricted purposes within the objects of the charity. Restrictions are specified by the donor or when funds are raised for particular restricted purposes. All funds received to date have been applied against sensory equipment purchases.
- Designated funds, which the Trustees have earmarked for a particular project or future need. Designated funds are not legally restricted, the Trustees have set them aside internally, but they are excluded from unrestricted reserves since they are allocated for specific planned use.

2. Analysis of Total Resources Expended

	Direct Activities £	Support costs (see 2a below) £	2026 Total £
Charitable Expenditure			
Premises expenses	52,777	-	52,777
Repairs and maintenance	3,210	-	3,210
Support costs	-	42,708	42,708
	55,987	**42,708**	**98,695**

Support costs are allocated on the basis of full-time equivalents.

	2026 £	2025 £
Staff costs:		
Wages and salaries	27,403	18,928

No employees were remunerated through the Charity; the wage costs relate to donations in kind where a number of employees are paid by another entity, but work for Brody's Trust for a number of hours a week.

No Trustees were remunerated through the charity and there were no trustee expenses.

During the year, the charity made redundancy payments of £nil (2025 - £nil).

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2a. Analysis of Support Costs

	2026 £	2025 £
Accountancy fees	1,800	1,500
Wages	27,403	18,928
Bank fees	459	163
Advertising costs	1,188	2,475
IT costs	3,793	2,836
Subscriptions	226	40
General	7,839	-
	42,708	25,942

3. Tangible fixed assets

	Leasehold improvements £	Fixtures and fittings £	Total £
Cost			
At 1 April 2025	-	2,500	2,500
Additions	34,533	22,584	57,117
Disposals	-	-	-
At 31 March 2026	34,533	25,084	59,617
Depreciation			
At 1 April 2024	-	-	-
Charge for the year	-	-	-
Eliminated on disposal	-	-	-
At 31 March 2025	-	-	-
Net book value			
At 31 March 2026	34,533	25,084	59,617
At 31 March 2025	-	2,500	2,500

4. Debtors

	2026 £	2025 £
Trade debtors	-	495
Prepayments and accrued income	85	85
	85	580

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5. Creditors: Amounts falling due within one year

	2026 £	2025 £
Trade creditors	1,179	1,720
Accruals and deferred income	2,566	2,513
	3,745	4,233

6. Funds

	1 April 2025 £	Incoming resources £	Transfer between funds £	Outgoing resources £	31 March 2026 £
General fund	14,361	112,041	49,703	(98,695)	77,410
Restricted funds					
Sensory equipment	4,950	95,360	(30,203)	-	70,107
Designated funds					
Heating	20,000	-	(20,000)	-	-
Wet room	5,000	-	(5,000)	-	-
Accessible entrance	27,500	-	(27,500)	-	-
Projected annual running costs	9,000	-	3,000	-	12,000
Contingency	-	-	30,000	-	30,000
Total	**80,811**	**207,401**	**-**	**(98,695)**	**189,517**

The restricted funds are held separately as they relate to specific donations received for sensory equipment in the classrooms, as well as improvements to the building.

Designated funds are held separately as the Trustees have earmarked them for particular projects, and have designated them out of the general fund.