CHARITY REGISTRATION NUMBER: 234431

Leeds City Mission

Unaudited Financial Statements

31 December 2025

THE ACCOUNTING COMPANY (LEEDS) LIMITED
Chartered accountants
172 Easterly Road
Leeds
West Yorkshire
LS8 3AD

Leeds City Mission

Financial Statements

Year ended 31 December 2025

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Leeds City Mission

Trustees' Annual Report

Year ended 31 December 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Registered charity name	Leeds City Mission
Charity registration number	234431
Principal office	Mistress Lane Armley Leeds West Yorkshire LS12 2LJ

The trustees

Graham John Leng
William Leaton Inniss
Jonathan Andrew Brearley
Paul Michael Crossley
Roger Harold Oldfield

Charity Management Committee Chairman	Paul Crossley
Independent examiner	Nazreen Ahmed The Accounting Company (Leeds) Limited Chartered Certified Accountants 172 Easterly Road Leeds West Yorkshire LS8 3AD

Structure, governance and management

Type of governing Document - The charity has a Model Constitution.
Trustee selection methods and induction - Appointed by Trustees and briefed on their legal obligations under charity law, the content of the charity's constitution, and its recent performance.

Objectives and activities

The Objectives and activities of LCM focus on sharing gospel hope and undertaking practical Christian compassion projects to benefit needy and marginalised people in the Leeds Metropolitan Area through the following activities:

Chaplaincy services to prisoners, youth detainees, elderly people's care/nursing homes. Provision of support to marginalised people through staff involvement in homeless projects with partner organisations.

Provision of cheap clothing and living items for marginalised people, provision of work experience helping disengaged people reconnect with mainstream living through the LCM Restore Projects.

Counselling, listening and referral services to support isolated individuals and people struggling with life.

Provision of emergency/supplementary food supplies to needy and unemployed people through the Pantry Project.

Provision of Christian literature to help people understand the Christian faith through the distribution of bibles, books, newspapers, leaflets.

Supporting children from poor families through the Christmas Kids seasonal gift project.

Outreach activities to share the Christian faith through a variety of projects.

Spiritual nurture - prayer sessions, bible studies & worship services to nurture faith, spiritual awareness and Christian compassionate service and outreach to the community.

Supporting the life and development of churches in the Leeds area.

Achievements and performance

Mission Premises
This is the fourth year of the operation in the new Leeds City Mission premises. The premises include the LCM Meeting Space & Worship Area, Administrative Office, various Restore Projects and Storage Facilities. All areas of work located in the premises have continued to see a slow but incremental growth pattern during the year.

Chaplaincy Services
Chaplaincy work has been extended this year. The LCM Chaplain gained access to Wealstun Category 'B' prison in the Autumn and she is undertaking duties there for one day each week. She also continues her chaplaincy work at HMP Leeds & Wetherby Young Offenders Institute for the rest of the week. he chaplain is undertaking cell visitation, chapel & seasonal services, one-to-one counselling and work with small groups of inmates on both sites. This is a challenging and demanding role but provides many opportunities to bring gospel hope to inmates who have broken lives. At Christmas a seasonal Leeds City Mission project enabled LCM Chaplain to make a small gift to over 100 prisoners in HMP Leeds. A pair of socks, some sweets, plus a small Christian leaflet were included in the gift pack. LCM is grateful for the donation of socks from the Holy Sock Company in Scotland enabling this project to take place.

LCM Chaplain has also fulfilled a role with an external homeless project - Lighthouse which operates in the city centre. This caters for those who are at the margins of life, many of them being people with mental health issues, addictions, homeless, offending backgrounds etc. The Sunday afternoon meal and subsequent service provides many opportunities and the LCM Chaplain along with other staff and volunteers offer a listening ear, counsel, prayer and practical help to this cohort of people in great need.

Care Home Chaplaincy has continued this year with the LCM District Visitor assisting in regular services at a Care Home in north Leeds. These have included sessions of hymn singing, prayers and bible readings for residents in the Care Home Lounge. Volunteers from the City Mission and a local church have assisted the LCM District Visitor in delivering these sessions which have been much appreciated by residents and staff.

Direct Outreach Work
Changing circumstances, availability of volunteers and other factors meant that the direct outreach work has not seen the previous weekly consistency. However, a number of Street Sessions have been conducted in the City Centre and also in the main shopping area of Armley. Tuesday Evening 'Drop in' sessions based at the Hub seeking to capitalise on the good will and relationships engendered by the work of the midweek projects undertaken in the City Mission premises have also been conducted. This is is facilitated by staff worker Tayo Olayinka and has an emphasis on developing relationships with people visiting the Centre.

Spiritual Nurture
Prayer sessions, bible studies and worship services have been held on a regular basis to nurture the spiritual wellbeing of attendees, visitors, volunteers and staff of Leeds City Mission. These have provided theological sustenance and inspiration for the compassion projects of LCM as well as deepening the development of the spiritual journey being undertaken by all participants.

Pantry Project
The LCM premises are the distribution base for the Pantry Project. Surplus free food was sourced from Aldi, Tesco, Marks & Spencer and Sainsbury supermarkets. Other supporting churches have also made food donations especially during the harvest festival season. All donations are regularly collected and delivered to the City Mission. The food is used for needy visitors - many struggling on state benefits as well as homeless visitors in need of sustenance. Grants of food were also made to other churches in Leeds who are seeking to help people in need in their own locality.

In 2025 - 1303 trays of surplus short shelf-life food were received from high street supermarkets (Aldi,

Tesco, Sainsbury, Marks & Spencer). In addition, no less than 1728 individual items were donated by either by shoppers through the in-store 'front of house' donation boxes as follows - Aldi- 766 items, Sainsbury - 35 items. Other donations totalling 927 items came from direct donations by individual supporters and churches. LCM was also able to buy additional food items to supplement the food stock in the Pantry.

Volunteers have operated Pantry Project sessions in the Mission. The 1303 trays of food (largely short shelf-life food) were received from supermarkets/others and these were distributed to people in need or used in food grants to assist churches in their caring activities. This increase is over double of the amount received and distributed compared with last year. 261 (cf 209 in 2024) food parcels were given out to 95 (cf 62 in 2024) different individuals in 2025. 240 foodbank sessions were operated throughout the year. Thus, an approximate average of 5 (cf 3 in 2024) trays of short shelf-life food plus 1 food parcel were given out every operating session. All donated items were put to good use by LCM volunteers who made up food parcels distributed them in the name of Jesus helping some struggling families living on the edge to make ends meet. Some snacks were provided to homeless people, others-in-recovery from addiction and mental health issues plus other needy people referred to LCM. When appropriate, Christian literature was made available to recipients to take home with them.

Restore Projects

A cluster of projects are run in/from the Mission premises during the week

Clothing Bank & Hygiene Shelf
Clothes have been donated by individual supporters, neighbourhood residents and other churches. These second-hand clothes have been recycled and put to good use and social benefit. Homeless people visiting the City Mission for help have been provided with a change of clothes thus helping their health and wellbeing. School uniforms have been made available to families with children without charge. Personal hygiene products have been provided. Visitors in desperate financial circumstances and dire circumstances have been given items of clothing and bedding to enable them to make ends meet. Hygiene products have helped their physical welfare and personal dignity. Clothes unsuitable for wearing due to wear & tear have been bagged up and passed on to a fibres recycling organisation thus generating a small amount of money for use by the Mission.

Pop - Up Mini Charity Shop
This project operates in a section of the Mission premises. It opens on Mondays - Fridays most weeks. This pop-up mini charity shop has an informal role as a listening and counselling centre as visitors and volunteers unburden themselves. Relationships are established to share the hope of the gospel for those who are struggling with life. LCM staff and volunteers are finding many opportunities to share the gospel in word and deed. Some free grants of clothing and bedding were made to needy individuals and groups in desperate need. Work experience was provided for those wanting to get back into work. The project has been able to help people in recovery from ill health, addiction and mental health issues by providing work experience and personal support at the Mission. Surplus funds have been generated to assist the work of the Mission. Various churches, local residents and individuals have donated clothing, bric a brac and household items to this project enabling sufficient stock levels for this initiative.

Aluminium Can Recycling
To reduce waste, encourage environmental responsibility and generate a small amount of money supporters have donated used & crushed aluminium cans throughout the year. These have been stored and await reaching a sufficient quantity to justify a visit to the metals recycling centre.

Used Postage Stamps Recycling
Volunteers, supporters, churches and others have donated quantities of used postage stamps throughout the year. These have been stored and await reaching a sufficient quantity to justify passing on to a stamp dealer.

Card Recycling - Gift Tags Project
7200 gift tags were created from 4200 used greetings cards by volunteers. Most of these were freely distributed to local people, churches, LCM supporters, visitors to Mission projects and the general public during December.

Listening & Referral Post
The Mission is open during daytime midweek between 10.00 am and 3.00 pm. Mission staff and volunteers run the various Restore projects concurrently. An increasing number of visitors call to access the services of the different projects. Whatever the reason for visiting, the Mission staff and volunteers are fulfilling an informal role providing a listening, counselling and referral post for visitors and their various needs either spiritual or practical. It is hoped in 2026 to partner with a Leeds Health initiative by providing blood pressure sessions for visitors in February. Later in Spring 2026 it is projected to assist a research project investigating social deprivation and its impact on mental health and self-harming.

Winter Projects
Warm Space Project
This project ran in January, February and March resuming in December. A total of 73 sessions were provided and attracted 214 visits from people who stayed for warmth, refreshment, chat and fellowship in these periods of time. These sessions offered a free, warm and welcoming place to be for people struggling with limited income, increasing living costs and life in general.

Christmas Kids Gift Project
150 toys and gifts were received for the annual Christmas Kids Gift Project this year. These came from a variety of sources including supermarkets, churches and businesses. LCM were able to distribute these to identified families in need. Where appropriate, the children's nativity bible story books accompanied the gifts.

Holly Sprigs
50 sprigs of holly were distributed as free Christmas decorations to the general public in mid-December. These brought seasonal cheer and enabled them to provide cost-free decorations for their own homes.

Book Vestry
The Book Vestry is home to the LCM Christian Book & Card Booth project. A limited range of books, bibles, cards are available. Donations of good second hand Christian books have been received from individual supporters. Approximately 1600 general and seasonal greetings cards (all with scripture texts) plus a range of books and bibles were sold by the end of the year.

A steady stream of second hand books in good condition have been donated during the course of the year. A bargain book sale thrust was part of LCM Praise Events in June & September. Bibles have been sold to a number of customers. African and other people from different ethnic minorities seem to be the majority cohort of purchasers of bibles. This reflects the multi - ethnic heritage of the inner city area of Armley and the proliferation of black majority churches operating in deprived areas.

At Christmas LCM facilitated the supply of 300 copies of the Living Word Colour Gospel Calendars. These were distributed either direct from the Christian Book & Card Booth or via orders from other local churches in the city.

The initiative to make available both Real Easter Eggs and Real Advent Calendars proved to be successful. The sale of 99 Real Easter Eggs and 54 Real Advent Calendars to supporters, visitors and other churches was facilitated. These innovative eggs and calendars provided an excellent gift - they follow the biblical seasonal story, they include an illustrated booklet about easter/nativity, are fairtrade chocolate and a percentage of the cost goes to medical projects in Africa.

A quantity of used Christian books surplus to the requirements of LCM were donated to Book Aid during the course of the year.

In 2025, all the various Restore Projects have run concurrently in the Mission premises during the week. The Mission has been a place of engagement touching a variety of people through practical help, a listening ear, spiritual counsel, a conversation, prayer or literature provided.

Meeting Space
LCM has continued to host regular meetings of Prison Fellowship helping to reach out in prayer, word and deed to those serving sentences in HMP Leeds & other West Yorkshire prisons.

Wider Relationships with the Christian Community in Leeds
LCM was able to organise three 'Praise Events' in 2025 providing networking, support and help for churches throughout the city.

Two 'Praise Afternoons' focussed on the wide range of supporters of LCM work were organised at the LCM Hub on 28 June and 20 September with 67 (52 in 2024) and 51 (cf 54 in 2024) supporters attending respectively on these days. These proved to be popular especially for older people without their own transport (they could travel by bus) and who are reluctant to come out to an event in the evening. For the Christmas Event 33 supporters and their friends gathered in the hall of New Testament Church of God in North Leeds on 29 November for the Christmas Praise gathering. Together with people from fourteen churches in the Greater Leeds area an enjoyable evening of entertainment, encouragement, fellowship and inspiration was provided.

These events provide opportunities to connect with churches, raise the Mission's profile with the wider Christian community and local neighbourhood. They are also playing a growing role in encourage inter-church fellowship. Believers from small struggling churches often attend these events and find them an oasis of encouragement in their difficult circumstances. These Praise Events average a representation of around 20 different churches from the Greater Leeds area. A total of 36 (cf 31 in 2024) different churches representing 15 (cf 14 in 2024) different denominations were represented at these Praise Events in 2025.

Literature sales from the Christian Book & Card Booth located in the Book Vestry helped to resource local churches with bibles, Christian books, greetings cards and other helpful materials in print and DVD format. This project by LCM is slowly growing and serves an important role in supplying Christian literature in Leeds.

Four editions of the newsletter Life4Leeds were printed and circulated to link and bring encouragement and support to Leeds local churches. This has an estimated readership of around 600. Several thousands of Christmas gift tags were provided for churches and supporters to use. LCM was able to foster links with around 40 different churches and 8 organisations through this year.

Publicity
In addition to the publication of the newsletter Life4Leeds, a total of 23 (16) newspaper articles about City Mission work were published in the West Leeds Dispatch during 2025. This is a daily on-line newspaper with occasional print editions. It has helped enormously in promoting the profile of LCM in the West Leeds area.

LCM has a website providing basic information on the organisation and its activities. LCM has makes posts from time to time on Facebook, X & Instagram.

Wider Links
LCM continues to be affiliated to the City Mission Movement UK (formerly British Association of City Missions).

Accounts
The audited accounts for 2025 accompany this report.

Financial review

FINANCIAL REVIEW

Brief statement of the charity's policy on reserves

The charity works towards keeping a surplus in the bank account for unforeseen financial circumstances at the end of each year.

statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). 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 charity and of the incoming resources and application of resources of the for that year. In preparing these financial statements the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP;

make Judgements and estimates that are reasonable and Pruden; state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements and;

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with Charities act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

on behalf of the board

Paul Crossley (Trustee)

The trustees' annual report was approved on 3 October 2026 and signed on behalf of the board of trustees by:

William Inniss
Trustee

Paul Crossley
Trustee and Chair of the Management Committee

Leeds City Mission

Independent Examiner's Report to the Trustees of Leeds City Mission

Year ended 31 December 2025

I report to the trustees on my examination of the financial statements of Leeds City Mission ('the charity') for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 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 financial statements do not accord with those records; or

3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Nazreen Ahmed
The Accounting Company (Leeds) Limited
Chartered Certified Accountants
Independent Examiner

172 Easterly Road
Leeds
West Yorkshire
LS8 3AD

Leeds City Mission

Statement of Financial Activities

Year ended 31 December 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	4	47,795	**47,795**	44,599
Other trading activities	5	11,493	**11,493**	8,019
Investment income	6	202	**202**	288
Total income		59,490	**59,490**	52,906
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	7	567	**567**	160
Expenditure on charitable activities	8,9	61,407	**61,407**	51,902
Total expenditure		61,974	**61,974**	52,062
Net (expenditure)/income and net movement in funds		(2,484)	**(2,484)**	844
Reconciliation of funds				
Total funds brought forward		152,256	**152,256**	151,412
Total funds carried forward		149,772	**149,772**	152,256

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Leeds City Mission

Statement of Financial Position

31 December 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	14		**129,598**	128,987
Current assets				
Cash at bank and in hand		**23,650**		25,155
Creditors: amounts falling due within one year	15	**3,476**		1,886
Net current assets			**20,174**	23,269
Total assets less current liabilities			**149,772**	152,256
Net assets			**149,772**	152,256
Funds of the charity				
Unrestricted funds			**149,772**	152,256
Total charity funds	17		**149,772**	152,256

These financial statements were approved by the board of trustees and authorised for issue on 3 October 2026, and are signed on behalf of the board by:

Paul Crossley

Paul Crossley

Leeds City Mission

Notes to the Financial Statements

Year ended 31 December 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is The Mission Room, Mistress Lane, Armley, Leeds, West Yorkshire, LS12 2HL.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

No cash flow statement has been presented for Leeds City Mission.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Gift Aid Donations	9,384	**9,384**	10,411	10,411
Other Donations	16,685	**16,685**	34,188	34,188
Trust & Foundations	13,086	**13,086**	–	–
Donations type 4	5,165	**5,165**	–	–
Grants				
Grants receivable type 1	3,475	**3,475**	–	–
	47,795	**47,795**	44,599	44,599

5. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Shop income	11,493	**11,493**	7,707	7,707
Other income from other trading activities type 1	–	–	312	312
	11,493	**11,493**	8,019	8,019

6. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable type 1	202	**202**	288	288

7. Costs of other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Costs of other trading activities - Shop costs	567	**567**	160	160

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Activity type 1	50,534	**50,534**	41,475	41,475
Activity type 4	9,593	**9,593**	8,514	8,514
Support costs	1,280	**1,280**	1,913	1,913
	61,407	**61,407**	51,902	51,902

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Activity type 1	50,534	–	**50,534**	41,475
Activity type 4	9,593	–	**9,593**	8,514
Governance costs	–	1,280	**1,280**	1,913
	60,127	1,280	**61,407**	51,902

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	**301**	–
Operating lease rentals	**2,407**	730

11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	**600**	600

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	**43,440**	38,993
Employer contributions to pension plans	**823**	724
Other employee benefits	**48**	600
	44,311	40,317

The average head count of employees during the year was 5 (2024: 5).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

No remuneration was taken by the Trustees for the year ended 31 December 2025

14. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 January 2025	128,987	–	**128,987**
Additions	–	912	**912**
At 31 December 2025	128,987	912	**129,899**
Depreciation			
At 1 January 2025	–	–	–
Charge for the year	–	301	**301**
At 31 December 2025	–	301	**301**
Carrying amount			
At 31 December 2025	128,987	611	**129,598**
At 31 December 2024	128,987	–	128,987

15. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	–	375
Accruals and deferred income	**600**	600
Social security and other taxes	**2,387**	236
Other creditors	**489**	675
	3,476	1,886

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £823 (2024: £724).

17. Analysis of charitable funds

Unrestricted funds

	At 1 January 2025	Income	Expenditure	At 31 December 2025
	£	£	£	£
General funds	152,256	59,490	(61,974)	**149,772**

	At 1 January 2024	Income	Expenditure	At 31 December 2024
	£	£	£	£
General funds	151,412	52,906	(52,062)	152,256

18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	149,772	**149,772**

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	152,256	152,256