Charity registration number Charity Registration No.245425

DOLANOG RESIDENTIAL HOME

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

DOLANOG RESIDENTIAL HOME

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees;	Dr H M Pritchard Mrs J Campbell Mr R Davies Mrs T Thomas
Home Manager;	Miss M Cotton
Charity Number;	245425
Registered office;	Dolanog Residential Home 87 Russell Road Rhyl Denbighshire LL18 3DU
Accountants and auditors;	Harold Smith Unit 32 St Asaph Business Park St Asaph Denbighshire LL17 0JA
Bankers;	HSBC Plc 23 Wellington Road Rhyl Denbighshire LL18 1BB
Investment advisors;	Ascent Financial Planning Limited 93 Bowen Court St Asaph Business Park St Asaph Denbighshire

DOLANOG RESIDENTIAL HOME

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DOLANOG RESIDENTIAL HOME

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the constitution, the Charities Act 2011 and "Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The object of Dolanog Residential Home, as set out in it's constitution, is the promotion of the welfare of the aged by the provision of a residential home. The charity aims to maximise the comfort and care of residents, through maintaining high standards throughout the home. This covers the living accommodation, the quality of care, cultural experiences, the food and drink on offer, outings and excursions and also the safety and security of the residents.

Dolanog Residential Home achieves its objectives through its strategy of good household management and control, by maintaining the property and buildings. The Committee members complete a quarterly tour around the premises ensuring all areas are maintained and structured in good order. Ongoing maintenance improvements this year have extended into resident's bedrooms, communal areas and new central heating boilers,

Recruitment of staff remains challenging, not only for Dolanog but for the Care Sector generally. The home aims to maintain an ample roster of staff enabling it to avoid any problems with holiday and sickness cover. In order to maintain staff morale and to ensure the health and safety of the residents, agency staff are used on occasional shifts. All staff receive regular training and all are strongly encouraged to qualify to NVQ level 3, at least. Further qualification is not just encouraged by the charity, it is also funded by the charity on the employee's behalf. The Trustee's priority is to do all they can to ensure a high level of morale among the staff.

The Home is regularly praised by the resident's families and by visiting professionals.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake

Achievements and performance

The Trustees remain obliged to focus on the priorities of its obligations to defer considerations of future aspirations, expansions and enhancements at this time.

STRATEGIC REPORT

The Trustees were always aware that their specific decision several years ago, to act on the advice received that they should utilize a significant part of their substantial accumulated funds to enhancing the comfort and benefit of Dolanog's residents, would effect its enviable financial base.

The expenditure was foreseen as a prudent way to secure Dolanog's future as an attractive, appealing and viable community asset in a competitive environment.

The Trustees have resolved to introduce a number of hopefully short-term cost-cutting measures, alongside renewed efforts to restore fuller occupancy, all aimed at replenishing the reduced level of investments. This objective will not in any way infringe the home's immutable commitment to deliver the highest achievable level of care that befits our charitable ethos, obligations and unwavering motivation. It can be noted that occupancy has exceeded 90% for the past few months and currently has a waiting list for admission.

The trustees note that the deficit incurred during the year was exceptional in nature and arose primarily from repairs costs. Expenditure levels are expected to return to more normal levels during forthcoming financial year.

Financial review

The Trustees are grateful to our financial advisers and accountants for their ready professional advice and guidance throughout the year. As at 31 December, 2025, the Charity's reserves totalled £946,370 (2024 - £985,810).

Investments are monitored regularly by independent financial advisors.

The charity has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

PLANS FOR FUTURE PERIODS

The installation of new central heating boilers is complete. The home's abiding emphasis on providing attractive, seasonal and nourishing food continues to be a prominent daily feature of life at Dolanog, having long dispensed with budgetary constraints, the trustees and focused kitchen staff are fiercely proud of the range and quality of food to be enjoyed every meal time.

The Trustees remain committed to providing a high level of comfort in the home and to provide adequate activities for Donalog's residents including weekly exercise classes and monthly musical entertainment.

Structure, Goverance and Management

The Charity is governed by its constitution. It has been registered as a charity since 1965. It was originally registered as "The Woman's Convalescent Home, Rhyl". The charity registration number is 245425 and it operates from 87 Russell Road, Rhyl, Denbighshire. LL18 3DU. It is an unincorporated association.

The Trustees named on page 2 have served during the year. All trustee appointments are governed by the constitution and all appointments are approved by the Board of Trustees. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. Before being appointed, trustees generally serve on the committee to confirm their suitability and need to apply to the CSSIW to register as a responsible person for the Charity.

The Board of Trustees meet monthly throughout the year and the Trustees annual general meeting is attended by the Home's professional Accountant. During the AGM the committee officers are elected and the Responsible Individual (RI) is confirmed. There is also an annual meeting held with both Dolanog's financial advisors.

Although the board is the key decision making body, the day to day responsibility for the management of the residential home is delegated to the home manager.

The Trustees have had the regard to the Charity Commission's guidance on public benefit.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Dr H M Pritchard
Mrs J Campbell
Mr R Davies (Resigned 9 February 2026)
Mrs R Blunden
Mrs T Thomas

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity s current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 36 day's purchases, based on the average daily amount invoiced by suppliers during the year.

RISK MANAGEMENT

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the control over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to manage those risks.

The trustees report was approved by the Board of Trustees.

Dr H M Pritchard
Dated:25 June 2026

DOLANOG RESIDENTIAL HOME

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of it's financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow the best practice and:

a. Select suitable accounting policies and apply them consistently;

b. Make judgements and estimated that are reasonable and prudent;

c. Follow applicable accounting standards, subject to any departures disclosed and explained in the financial statements

d. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity; and which enable them to ascertain the financial position of the charity; and enable them to ensure that the financial statements comply with applicable laws and regulations. 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.

DOLANOG RESIDENTIAL HOME

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF DOLANOG RESIDENTIAL HOME

Opinion

We have audited the financial statements of Dolanog Residential Home (the '') for the year ended 31 December 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF DOLANOG RESIDENTIAL HOME

Responsibilities of Trustees

As explained more fully in the statement of Trustees responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the 's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matters

The comparative financial information for the year ended 31 December 2024 has not been audited. Therefore, no audit opinion is expressed on the comparative information.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF DOLANOG RESIDENTIAL HOME

S Murray Williams

6/7/22

S Murray Williams FCA

Chartered Accountants
Statutory Auditor

Unit 32, Llys Edmund Prys
St Asaph Business Park
St Asaph
Denbighshire
LL17 0JA

DOLANOG RESIDENTIAL HOME

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Fees received	4	1,017,198	961,690
Investments	3	10,733	12,350
Donations and legacies	5	8,349	15,000
Total income		1,036,280	989,040
Expenditure on:			
Charitable activities	6	1,075,720	954,302
Total expenditure		1,075,720	954,302
Net income/(expenditure) and movement in funds		(39,440)	34,738
Reconciliation of funds:			
Fund balances at 1 January 2025		985,810	951,072
Fund balances at 31 December 2025		946,370	985,810

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

DOLANOG RESIDENTIAL HOME

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	11		838,871		789,884
Investments	12		96,488		123,943
			935,359		913,827
Current assets					
Debtors	13	34,839		58,486	
Cash at bank and in hand		76,449		81,071	
		111,288		139,557	
Creditors: amounts falling due within one year	14	(100,277)		(67,574)	
Net current assets			11,011		71,983
Total assets less current liabilities			946,370		985,810
Income funds					
Unrestricted funds			946,370		985,810
			946,370		985,810

The financial statements were approved by the Trustees on 25 June 2026

Dr H M Pritchard Dated:

DOLANOG RESIDENTIAL HOME

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Cash flows from operating activities					
Cash generated from operations			26,736		21,765
Investing activities					
Purchase of tangible fixed assets		(69,545)		(3,393)	
Purchase of investments		(10,101)		(11,547)	
Proceeds from disposal of investments		37,555		-	
Investment income received		10,733		12,350	
Net cash used in investing activities			(31,358)		(2,590)
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(4,622)		19,175
Cash and cash equivalents at beginning of year			81,071		61,896
Cash and cash equivalents at end of year			76,449		81,071

1 Accounting policies

Charity information

Dolanog Residential Home is a charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing form 1 January 2016). This is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trustees.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

(Continued)

1 Accounting policies

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Plant and Equipment	15% per annum on written down value
Fixtures and Fittings	15% per annum on writted down value
Motor vehicles	25% per annum on written down value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies **(Continued)**

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Change in investment	10,100	11,547
Interest receivable	633	803
	10,733	12,350

4 Fees Received

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fees Received from Residents	1,017,198	961,690

5 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Legacy	8,349	15,000

6 Charitable activities

	Total 2025	2024
	£	£
Staff costs	759,079	687,076
Depreciation and impairment	20,559	11,943
Purchases	77,102	76,982
Staff Training	6,533	2,283
Rates	14,447	8,354
Insurance	10,442	9,448
Light & Heat	59,843	49,597
Cleaning	33,588	30,777
Repairs & Maintenance	46,181	29,471
Payments to Agency Staff	17,118	19,505
Printing, postage and stationery	3,806	4,205
Telephone	2,160	2,165
Motor running expenses	824	2,638
Residents Entertaining	1,646	1,343
Residents Healthcare Costs	1,974	3,937
Bank Charges	53	83
Other charitable expenditure	3,585	1,881
Bad Debts	1,530	
Share of support costs (see note 7)	15,251	12,614
	1,075,720	954,302

7 Support costs allocated to activities

	Total 2025	Total 2024
	£	£
Governance	15,251	12,614

(Continued)

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs comprise:		
Accountancy	10,205	8,008
Legal and professional	420	-
Consultancy costs	4,626	4,606
	15,251	12,614

8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	20,559	11,943

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	27	28

	2025 £	2024 £
Employment costs		
Wages and salaries	682,822	625,847
Social security costs	64,574	51,120
Other pension costs	11,683	10,109
	759,079	687,076

There were 2 employees whose emoluments exceeded £60,000. No trustees received any remuneration or expenses in the year.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 to £70,000	1	-
£80,001 to £90,000	1	1

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Tangible fixed assets

	Freehold land and buildings	Plant and Equipment	Fixtures and Fittings (Lift)	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2025	722,469	66,819	398,702	24,232	1,212,222
Additions	-	64,224	5,321	-	69,545
At 31 December 2025	722,469	131,043	404,023	24,232	1,281,767
Depreciation and impairment					
At 1 January 2025	-	55,386	342,858	24,093	422,337
Depreciation charged in the year	-	11,349	9,175	35	20,559
At 31 December 2025	-	66,735	352,033	24,128	442,896
Carrying amount					
At 31 December 2025	722,469	64,308	51,990	104	838,871
At 31 December 2024	722,469	11,433	55,843	139	789,884

12 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 January 2025	123,943
Valuation changes	10,100
Disposals	(37,555)
At 31 December 2025	96,488
Carrying amount	
At 31 December 2025	96,488
At 31 December 2024	123,943

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	28,085	51,842
Prepayments and accrued income	6,754	6,644
	34,839	58,486

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	51,259	34,206
Trade creditors	19,456	33,368
Accruals and deferred income	29,562	-
	100,277	67,574

15 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	11,683	10,109

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

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	985,810	1,036,280	(1,075,720)	946,370

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	951,072	989,040	(954,302)	985,810

17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).