COMPANY REGISTRATION NUMBER: 00792171

CHARITY REGISTRATION NUMBER: 268521

TSEDOKO LIMITED

Company Limited by Guarantee

FINANCIAL STATEMENTS

31 MARCH 2026

COHEN ARNOLD
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
London
NW11 0PU

TSEDOKO LIMITED

COMPANY LIMITED BY GUARANTEE

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2026

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TSEDOKO LIMITED

COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)

YEAR ENDED 31 MARCH 2026

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2026.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Tsedoko Limited
Charity registration number	268521
Company registration number	00792171
Principal office	3 Goodyers Gardens London NW4 2HD United Kingdom
Registered office	New Burlington House 1075 Finchley Road London NW11 0PU United Kingdom

THE TRUSTEES

Mrs R S Glatt
Mr L Glatt
Mr I L Glatt
Mr A C Kestel
Mrs D F Kestel

COMPANY SECRETARY	Mrs R S Glatt
AUDITOR	Cohen Arnold Chartered accountants & statutory auditor New Burlington House 1075 Finchley Road London NW11 0PU

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is constituted as a company limited by guarantee, governed by its Memorandum and Articles of Association.

The day-to-day affairs of the company are administered by the trustees. None of the trustees have any beneficial interest in the company.

It is not currently the intention of the trustees of the charity to appoint new trustees. Should the situation change in the future, the trustees will apply suitable recruitment training and induction procedures.

All trustees give their time voluntarily and no benefit or expenses were received by them during the year.

RISK MANAGEMENT

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to manage those risks.

OBJECTIVES AND ACTIVITIES

The charity is established to further those purposes both in the United Kingdom and abroad recognised as charitable by English Law. The charity received income mainly from its property investments which it utilises to make grants and donations.

During the year the charity continued to pursue its philanthropic objects in support of educational, religious and other Charitable Organisations which was in accordance with the guidance of the Charity Commission relating to Public Benefit.

Grant Making Policy

Grants are made to charitable institutions and organisation which accord with the objects of the charity.

ACHIEVEMENTS AND PERFORMANCE

During the year the charity continued its philanthropic activities in support of educational, religious and other Charitable Organisations which is in accordance with the guidance of the Charity Commission relating to Public Benefit. The aggregate of the donations and grants were £537,775 (2025: £561,620).

The financial results of the charity's activities for the year to 31 March 2026 are fully reflected in the attached Financial Statements together with the Notes thereon.

FINANCIAL REVIEW

Reserves policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which the trustees think appropriate after considering the future commitments of the charity and the likely administrative costs of the charity for the next year.

Investment powers and policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment, which the trustees consider appropriate. The trustees regularly review the charity's investment policy.

The trustees consider the return on investments, in terms of both income and capital growth, to be satisfactory.

The trustees, having regard to the liquidity requirements of the charity and to the reserves policy have operated a policy of keeping available funds in an interest bearing deposit account.

PLANS FOR FUTURE PERIODS

The trustees plan to continue to make distributions in accordance with their grant making policy and to ensure that the ability to generate sufficient income is maintained to achieve that end.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 28 October 2026 and signed on behalf of the board of trustees by:



Mrs R S Glatt
Trustee

TSEDOKO LIMITED

COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TSEDOKO LIMITED

YEAR ENDED 31 MARCH 2026

OPINION

We have audited the financial statements of Tsedoko Limited (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 March 2026 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 charity 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 charity'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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) 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 charity'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 liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the group through discussion with the directors and identified which were most significant with respect to the financial statements. We identified financial reporting legislation (including related companies legislation), taxation legislation, landlord legislation, and anti-bribery legislation as being most significant to these financial statements. We communicated these identified frameworks amongst our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with laws and regulations.
- We discussed with the directors the policies and procedures regarding compliance with these legal and regulatory frameworks.
- We assessed the susceptibility of the group's financial statements to material misstatement due to non-compliance with legal and regulatory frameworks, including how fraud might occur, by enquiry with the directors during the planning and finalisation phases of our audit. The susceptibility to such material misstatement was determined to be low.
- Based on this understanding we designed our audit procedures to identify non-compliance with the identified legal and regulatory frameworks, which were part of our procedures on the related financial statement items. Our procedures included reviewing the group's internal controls policies and procedures, correspondence with regulatory bodies including HMRC, testing transactions outside the normal course of the business and journal entries, and discussions with the directors and senior management.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.



Dov Harris FCA (Senior Statutory Auditor)

For and on behalf of
Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
London
NW11 0PU

28 October 2026

TSEDOKO LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31 MARCH 2026

	Note	2026 Unrestricted funds £	2026 Total funds £	2025 Total funds £
Income and endowments				
Donations and legacies	5	31,338	**31,338**	31,250
Investment income	6	519,021	**519,021**	549,318
Total income		550,359	**550,359**	580,568
Expenditure				
Expenditure on raising funds:				
Investment management costs	7	138,496	**138,496**	136,888
Expenditure on charitable activities	8,9	579,590	**579,590**	578,919
Total expenditure		718,086	**718,086**	715,807
Net gains on investments	10	10,277	**10,277**	10,648
Net expenditure and net movement in funds		157,450	**157,450**	124,591
Reconciliation of funds				
Total funds brought forward		8,428,158	**8,428,158**	8,552,749
Total funds carried forward		8,270,708	**8,270,708**	8,428,158

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

TSEDOKO LIMITED

COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

31 MARCH 2026

	Note	2026 £	2026 £	2025 £	2025 £
FIXED ASSETS					
Investments	13		**8,313,001**		8,302,724
CURRENT ASSETS					
Debtors	14	**237,124**		243,273	
Cash at bank and in hand		**108,462**		24,651	
		345,586		267,924	
CREDITORS: amounts falling due within one year	15	**148,594**		142,490	
NET CURRENT ASSETS			**196,992**		125,434
TOTAL ASSETS LESS CURRENT LIABILITIES			**8,509,993**		8,428,158
CREDITORS: amounts falling due after more than one year	16		**239,285**		–
NET ASSETS			**8,270,708**		8,428,158
FUNDS OF THE CHARITY					
Unrestricted funds			**8,270,708**		8,428,158
Total charity funds	17		**8,270,708**		8,428,158

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 28 October 2026, and are signed on behalf of the board by:

Mrs R S Glatt
Trustee

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is New Burlington House, 1075 Finchley Road, London, NW11 0PU, United Kingdom.

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 Companies Act 2006.

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.

Tsedoko Limited meets the definition of a public benefit entity under FRS 102

Going concern

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

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.

Incoming resources

Recognition of Incoming Resources

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

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

3. ACCOUNTING POLICIES *(continued)*

Resources expended

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of Statutory Accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Taxation

The charity is not liable to direct taxation (corporation tax) on its income as it falls within the various exemptions available to registered charities.

Financial Instruments

Financial Instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of the liabilities.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investment property

Investment property is initially recorded at cost, which includes purchase price and any directly attributable expenditure.

Investment property is revalued to its fair value at each reporting date and any changes in fair value are recognised in income or expenditure.

If a reliable measure of fair value is no longer available for an item of investment property, it shall be transferred to tangible assets and treated as such until it is expected that fair value will be reliably measurable on an on-going basis.

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.

3. ACCOUNTING POLICIES *(continued)*

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual agreement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences residual interest in the assets of the company after deducting all of the liabilities.

4. LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
DONATIONS				
Donations	31,338	**31,338**	31,250	31,250

6. INVESTMENT INCOME

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Rental Income	515,924	**515,924**	548,313	548,313
Insurance receivable	14,818	**14,818**	43,327	43,327
Income from listed investments	2,848	**2,848**	1,005	1,005
Bank interest receivable	225	**225**	–	–
Other interest receivable	24	**24**	–	–
	533,839	**533,839**	592,645	592,645

7. INVESTMENT MANAGEMENT COSTS

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Management fees	30,994	**30,994**	42,357	42,357
Insurance	19,785	**19,785**	48,498	48,498
Rates & water	269	**269**	–	–
Repairs & maintenance	81,923	**81,923**	41,471	41,471
Legal & professional	3,983	**3,983**	3,012	3,012
Light & heat	1,542	**1,542**	1,550	1,550
	138,496	**138,496**	136,888	136,888

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	**Total Funds 2026**	Unrestricted Funds	Total Funds 2025
	£	**£**	£	£
Donations Paid	537,775	**537,775**	561,620	561,620
Support costs	41,815	**41,815**	17,299	17,299
	579,590	**579,590**	578,919	578,919

All grants were paid to institutions in support of the relief of poverty, the advancement of health, the advancement of Jewish religion and the advancement of Jewish religious education.

	2026
	£
Aniyei Haolam Trust	**55,000**
British Friends of Chatzer Hakodesh Viznitz	**45,000**
Revach Vehazola Trust	**44,000**
Shar Hamelech	**43,000**
Other amounts less than £40,000	**350,775**
Total	**537,775**

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Grant funding of activities	Support costs	**Total funds 2026**	Total fund 2025
	£	£	**£**	£
Donations Paid	537,775	–	**537,775**	561,620
Governance costs	–	41,815	**41,815**	17,299
	537,775	41,815	**579,590**	578,919

10. NET GAINS ON INVESTMENTS

	Unrestricted Funds	**Total Funds 2026**	Unrestricted Funds	Total Funds 2025
	£	**£**	£	£
Gains/(losses) on listed investments	10,277	**10,277**	10,648	10,648

11. STAFF COSTS

No salaries or wages have been paid to trustees during the year.

12. TRUSTEE REMUNERATION AND EXPENSES

No salaries or wages have been paid to trustees during the year.

The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

13. INVESTMENTS

	Listed investments £	Investment properties £	**Total £**
Cost or valuation			
At 1 April 2025	67,974	8,234,750	**8,302,724**
Additions	–	–	–
Other movements	10,277	–	**10,277**
At 31 March 2026	78,251	8,234,750	**8,313,001**
Impairment			
At 1 April 2025 and 31 March 2026			–
Carrying amount			
At 31 March 2026	78,251	8,234,750	**8,313,001**
At 31 March 2025	67,974	8,234,750	8,302,724

All investments shown above are held at valuation.

Investment properties

The investment properties are stated at trustees' valuation assisted by RICS qualified professionals at 31 March 2026. The valuation is based on the trustees' understanding of property market conditions and the specific properties concerned, using a sales valuation approach, derived from recent comparable transactions on the market, adjusted by applying discounts to reflect status of occupation and condition. The trustees have extensive experience in the field of property investment and valuation accumulated over a considerable period of time.

The historic cost of the company's investment property is £5,165,144 (2025: £5,165,144).

Financial assets held at fair value

The historic cost of the company's listed investments is £26,988 (2025: £26,988).

14. DEBTORS

	2026 £	2025 £
Trade debtors	**94,910**	130,101
Prepayments and accrued income	**8,469**	8,469
Other debtors	**133,745**	104,703
	237,124	243,273

15. CREDITORS: amounts falling due within one year

	2026	2025
	£	£
Bank loans and overdrafts	**5,000**	–
Trade creditors	**82,679**	80,375
Accruals and deferred income	**8,400**	8,400
Other creditors	**52,515**	53,715
	148,594	142,490

16. CREDITORS: amounts falling due after more than one year

	2026	2025
	£	£
Bank loans and overdrafts	**239,285**	–

17. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 April 2025	Income	Expenditure	Gains and losses	**At 31 March 2026**
	£	£	£	£	**£**
General funds	8,428,158	550,359	(718,086)	10,277	**8,270,708**

	At 1 April 2024	Income	Expenditure	Gains and losses	At 31 March 2025
	£	£	£	£	£
General funds	8,552,749	580,568	(715,807)	10,648	8,428,158

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	**Total Funds 2026**
	£	**£**
Investments	8,313,001	**8,313,001**
Current assets	345,586	**345,586**
Creditors less than 1 year	(148,594)	**(148,594)**
Creditors greater than 1 year	(239,285)	**(239,285)**
Net assets	8,270,708	**8,270,708**

	Unrestricted Funds	Total Funds 2025
	£	£
Investments	8,302,724	8,302,724
Current assets	267,924	267,924
Creditors less than 1 year	(142,490)	(142,490)
Creditors greater than 1 year	–	–
Net assets	8,428,158	8,428,158

19. RELATED PARTIES

During the year the charity received a donation of £25,070 from a trustee of the charity, on which gift aid of £6,268 was claimed.