Charity number: 279083

SHARE

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

VENTHAMS

SHARE

CONTENTS

	Page
Reference and administrative details of the Charity, its Trustees and advisers	1
Trustees' report	2 - 6
Independent examiner's report	7 - 8
Statement of financial activities	9
Balance sheet	10
Statement of cash flows	11
Notes to the financial statements	12 - 24

SHARE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	P Westenhofer M Westenhofer L Leigh (appointed 30 October 2025) B K Rowe
Charity registered number	279083
Principal office	The Fryth Basildon Essex SS14 3PE
Accountants	Venthams Chartered Accountants Millhouse 32 - 38 East Street Rochford Essex SS4 1DB

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the financial statements of the Share for the 1 January 2025 to 31 December 2025.

Objectives and activities

a. Policies and objectives

The objects of the charity are to provide services for any person, irrelevant of age, with physical, mental or learning disabilities within Essex to improve self-esteem, confidence and social skills through a variety of methods including creative learning and physical activities.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Volunteers

During 2025, the charity benefited from the support of approximately five volunteers. The majority of volunteers assisted with the maintenance and upkeep of the external areas of the charity's premises, including gardening, grounds maintenance and general outdoor improvement works.

In addition, the charity received support from a volunteer tradesperson who assisted with internal maintenance and repair works within the premises. This practical support helped the charity to maintain safe, welcoming and well-presented environments for the children, young people and adults who access our services.

The Trustees are extremely grateful for the time, skills and commitment provided by all volunteers throughout the year. Their support contributes significantly to the quality of the environments and services provided by the charity.

c. Main activities undertaken to further the Charity's purposes for the public benefit

In planning our activities for the year, we kept in mind the Charity Commission’s guidance on public benefit at our trustee meetings. The focus of our activities remains as providing high quality respite environments for disabled young people, planning and facilitating creative and physical activities in safe, secure and stimulating environments. This benefits the young people who attend by raising self-esteem and confidence and helping them develop their social skills and independence. They are able to use a variety of materials and equipment in supportive environments, with a great deal of consideration given to their individual physical and emotional needs. Parents and carers benefit from the knowledge that their disabled children are being cared for in a safe, secure environment supported by experienced staff. We welcome all disabled young people regardless of background, faith, gender or personal circumstances, working hard to cater for each individual need.

Achievements and performance

a. Main achievements of the Charity

During the year, SHARE has continued to provide high-quality, person-centred services for children and young adults with a wide range of disabilities and additional needs. Our priority has remained to provide safe, meaningful and enjoyable opportunities that promote independence, choice, confidence, social inclusion and wellbeing, while also providing essential support and respite to families and carers.

Our services have continued to operate across our Basildon and Leigh-on-Sea provisions, offering a broad programme of after-school, weekend, school holiday and adult day opportunities. We have continued to respond flexibly to the individual needs of those attending our services, including supporting individuals with increasingly complex needs who may require higher levels of staffing and personalised support.

At our Basildon service, children and young people have continued to access a wide variety of recreational, social and community-based opportunities outside of school hours. These sessions provide opportunities to develop friendships, communication, confidence and independence while taking part in activities that are meaningful and enjoyable to them.

Our Active Lives adult day provision in Leigh-on-Sea has continued to develop, providing young adults with opportunities to build independence and life skills and to participate actively within their local community. Activities have included swimming, cycling, trampolining, cooking, shopping, walking, arts and crafts, money management and other community-based activities. The programme is designed around the interests, abilities and support needs of the individuals attending rather than following a one-size-fits-all approach.

A significant achievement throughout the year has been our continued focus on enabling people with disabilities to access their communities safely and meaningfully. For some of the people we support, community participation can require careful planning, additional staffing and individualised strategies. We have continued to adapt our support to reduce barriers to participation and enable individuals to experience a wider range of opportunities.

We have also continued to strengthen our approach to safeguarding, risk management and staff development. Policies, procedures and risk assessments have been reviewed and developed in response to the changing needs of the people using our services. Staff training and management oversight continue to focus on providing safe, respectful and person-centred support, including positive approaches to behaviour and reducing the use of restrictive practices wherever possible.

Supporting families remains an important part of SHARE's work. Many of the children and adults attending our services require substantial levels of support in their everyday lives. By providing reliable and appropriate services, SHARE not only creates opportunities for the individual but also provides families and carers with valuable periods of respite and greater confidence that their family member is being supported by people who understand their needs.

Throughout the year, we have continued to work collaboratively with families, local authorities and other professionals to ensure that support arrangements remain appropriate as people's needs change and as young people move towards adulthood.

The Trustees recognise that the social care and charitable sectors continue to face significant pressures, including increasing costs, workforce challenges and growing complexity of need. Despite these challenges, SHARE has remained committed to maintaining the quality and breadth of its services and to using its resources carefully to achieve the greatest possible benefit for the children, young adults and families we support.

The Trustees are proud that SHARE continues to be an organisation that evolves in response to the people who use its services. Our achievements during the year reflect the commitment of our staff team, volunteers, families, supporters and Trustees, and most importantly the achievements and progress of the children and young adults themselves.

Achievements and performance (continued)

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees recognise the importance of maintaining adequate reserves to ensure the long-term financial stability of the charity.

The charity aims to build and maintain unrestricted reserves sufficient to protect the organisation against unforeseen circumstances, temporary reductions in income and unexpected expenditure. Reserves are reviewed regularly by the Trustees and are being progressively increased to strengthen the charity's financial resilience and support future development.

c. Principal risks and uncertainties

The Trustees review risks to the charity on an ongoing basis and maintain systems and procedures designed to minimise potential risks.

The principal risks identified include:

- Dependence on local authority, direct payment and commissioned funding.
- Recruitment and retention of suitably skilled and experienced staff.
- Increasing staffing costs and inflationary pressures.
- Safeguarding risks associated with supporting children and adults with complex disabilities and support needs.
- Compliance with health and safety, employment, data protection and charity regulations.
- Vehicle and transport availability, which is essential for the delivery of services.
- Maintaining appropriate reserves to ensure the charity can continue operating in the event of unexpected financial pressures.

The Trustees monitor these risks regularly and have policies, procedures and training programmes in place to mitigate them.

d. Principal funding

The charity's income is primarily derived from fees charged for the provision of respite, day opportunities and support services for children and adults with disabilities. Funding is received through a combination of local authority placements, direct payments, personal budgets and privately funded support packages.

Additional income is generated through grants, fundraising activities and charitable donations.

Structure, governance and management

a. Constitution

Share is a registered charity, number 279083, and is constituted under a Constitution adopted 12 October 1979 as amended 16 December 2007 and 30 June 2008.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

c. Organisational structure and decision-making policies

The charity is governed by a Board of Trustees who are responsible for the strategic direction, governance and financial oversight of the organisation.

Day-to-day management is delegated to the Chief Executive Officer, who is responsible for the operational management of the charity, staff management, service delivery and implementation of the strategic objectives agreed by the Trustees.

The Board meets regularly throughout the year to review financial performance, operational activity, safeguarding matters, strategic developments and compliance requirements.

d. Policies adopted for the induction and training of Trustees

New Trustees are provided with information relating to the charity's activities, governing documents, policies and procedures, finances and regulatory responsibilities.

Trustees are encouraged to undertake training relevant to their role and receive updates regarding developments in charity governance, safeguarding, health and safety and other areas relevant to the charity's activities.

Plans for future periods

During the coming year, the Trustees intend to continue developing SHARE's services in response to the changing needs of the children, young adults and families we support. Our priorities will include maintaining high-quality, safe and person-centred provision, further developing opportunities for independence and meaningful community participation, and ensuring that our services remain flexible and responsive to individuals with increasingly complex support needs. We will continue to invest in our staff, safeguarding and quality assurance arrangements, while carefully managing the charity's resources to ensure that SHARE remains financially sustainable and able to provide valued services to individuals and families into the future.

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Constitution. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

P Westenhofer

Date: 19 October 2026

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent examiner's report to the Trustees of Share ('the Charity')

I report to the charity Trustees on my examination of the accounts of 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 accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of (enter body here), which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

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. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: Dated: 19 October 2026

Stuart Harrison FCA

Venthams
Chartered Accountants
Millhouse
32 - 38 East Street
Rochford
Essex
SS4 1DB

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	*As restated Total funds 2024 £*
Income from:				
Donations and legacies	3	**321**	**321**	*2,117*
Charitable activities	4	**913,186**	**913,186**	*808,389*
Total income		**913,507**	**913,507**	*810,506*
Expenditure on:				
Charitable activities	5	**941,900**	**941,900**	*764,677*
Total expenditure		**941,900**	**941,900**	*764,677*
Net movement in funds		**(28,393)**	**(28,393)**	*45,829*
Reconciliation of funds:				
Total funds brought forward		**200,060**	**200,060**	*154,231*
Net movement in funds		**(28,393)**	**(28,393)**	*45,829*
Total funds carried forward		**171,667**	**171,667**	*200,060*

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2025

	Note		2025 £		As restated 2024 £
Fixed assets					
Tangible assets	10		**69,225**		*42,910*
			69,225		*42,910*
Current assets					
Debtors	11	**44,321**		*48,251*	
Cash at bank and in hand		**136,781**		*178,063*	
		181,102		*226,314*	
Current liabilities					
Creditors: amounts falling due within one year	12	**(75,326)**		*(54,645)*	
Net current assets			**105,776**		*171,669*
Total assets less current liabilities			**175,001**		*214,579*
Creditors: amounts falling due after more than one year	13		**(3,334)**		*(14,519)*
Total net assets			**171,667**		*200,060*
Charity funds					
Restricted funds	14		**-**		-
Unrestricted funds	14		**171,667**		*200,060*
Total funds			**171,667**		*200,060*

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

P Westenhofer

Date: 19 October 2026

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	*2024* *£*
Cash flows from operating activities		
Net cash used in operating activities	**10,227**	*79,598*
Cash flows from investing activities		
Proceeds from the sale of tangible fixed assets	**-**	*4,510*
Purchase of tangible fixed assets	**(40,000)**	*-*
Net cash (used in)/provided by investing activities	**(40,000)**	**4,510**
Cash flows from financing activities		
Repayments of borrowing	**(11,509)**	*(9,838)*
Net cash used in financing activities	**(11,509)**	**(9,838)**
Change in cash and cash equivalents in the year	**(41,282)**	**74,270**
Cash and cash equivalents at the beginning of the year	**178,063**	*103,793*
Cash and cash equivalents at the end of the year	**136,781**	*178,063*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

1. General information

Share is a registered charity, number 279083, constituted under a Constitution adopted 12 October 1979 as amended 16 December 2007 and 30 June 2008. Its principal office address is The Fryth, Basildon, Essex, SS14 3PE.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Share meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 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 allocated on the portion of the asset’s use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Plant and machinery	-	20%	Reducing balance
Motor vehicles	-	20%	Reducing balance
Fixtures and fittings	-	20%	Straight-line

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2. Accounting policies (continued)

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2025 £	**Total funds 2025 £**
Donations	321	**321**

	Unrestricted funds 2024 £	*As restated Total funds 2024 £*
Donations	*2,117*	*2,117*

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Income from charitable activities - Respite Services	913,186	**913,186**

	Unrestricted funds 2024 £	*As restated Total funds 2024 £*
Income from charitable activities - Respite Services	*808,389*	*808,389*

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £
Respite Services	941,900	**941,900**

	Unrestricted funds 2024 £	*As restated Total 2024 £*
Respite Services	*764,677*	*764,677*

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Total funds 2025 £
Respite Services	941,900	**941,900**

	Activities undertaken directly 2024 £	*As restated Total funds 2024 £*
Respite Services	*764,677*	*764,677*

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Respite Services 2025 £	Total funds 2025 £
Staff costs	734,637	**734,637**
Depreciation	13,685	**13,685**
Rent	30,489	**30,489**
Utilities	4,711	**4,711**
Motor vehicle and travel expenses	26,227	**26,227**
Cleaning & consumables	14,570	**14,570**
Cost of fundraising	290	**290**
Telephone & internet	4,277	**4,277**
Insurance	8,727	**8,727**
IT Software and consumables	7,058	**7,058**
Printing, postage and stationery	6,787	**6,787**
PPE	210	**210**
Subscriptions	1,717	**1,717**
Staff training	2,903	**2,903**
Repairs and maintenance	62,873	**62,873**
Recruitment	2,994	**2,994**
Entertainment	410	**410**
General expenses	828	**828**
Light, power and heating	3,705	**3,705**
Direct expenses	7,181	**7,181**
Loan interest and bank charges	(1,041)	**(1,041)**
Governance costs	8,663	**8,663**
	941,901	**941,901**

6. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Respite Services 2024 £	*As restated Total funds 2024 £*
Staff costs	*579,268*	*579,268*
Depreciation	*12,880*	*12,880*
Rent	*34,892*	*34,892*
Utilities	*8,926*	*8,926*
Motor vehicle and travel expenses	*19,623*	*19,623*
Cleaning & consumables	*14,511*	*14,511*
Cost of fundraising	*260*	*260*
Telephone & internet	*9,122*	*9,122*
Insurance	*6,078*	*6,078*
IT Software and consumables	*1,376*	*1,376*
Printing, postage and stationery	*7,404*	*7,404*
PPE	*565*	*565*
Subscriptions	*1,481*	*1,481*
Staff training	*5,056*	*5,056*
Repairs and maintenance	*24,120*	*24,120*
Recruitment	*1,592*	*1,592*
Entertainment	*1,395*	*1,395*
General expenses	*936*	*936*
Light, power and heating	*4,693*	*4,693*
Direct expenses	*22,539*	*22,539*
Loan interest and bank charges	*4,797*	*4,797*
Governance costs	*3,163*	*3,163*
	764,677	*764,677*

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £4,500 (*2024 - £ -*).

8. Staff costs

	2025 £	*As restated 2024 £*
Wages and salaries	**673,628**	*541,671*
Social security costs	**51,912**	*30,459*
Contribution to defined contribution pension schemes	**9,096**	*7,138*
	734,636	*579,268*

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	*As restated 2024 No.*
Admin and support	**44**	*40*

No employee received remuneration amounting to more than £60,000 in either year.

9. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity for services provided to the charity. The value of Trustees' remuneration and other benefits was as follows:

		2025 £	*2024 £*
M Westenhofer	Remuneration	**52,176**	*49,680*
	Pension contributions paid	**1,321**	*1,294*

During the year ended 31 December 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

10. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation				
At 1 January 2025	**29,536**	**61,495**	**14,134**	**105,165**
Additions	**-**	**40,000**	**-**	**40,000**
At 31 December 2025	**29,536**	**101,495**	**14,134**	**145,165**
Depreciation				
At 1 January 2025	**13,125**	**40,446**	**8,684**	**62,255**
Charge for the year	**3,282**	**7,576**	**2,827**	**13,685**
At 31 December 2025	**16,407**	**48,022**	**11,511**	**75,940**
Net book value				
At 31 December 2025	**13,129**	**53,473**	**2,623**	**69,225**
At 31 December 2024	*16,411*	*21,049*	*5,450*	*42,910*

11. Debtors

	2025 £	*As restated 2024 £*
Due within one year		
Trade debtors	**44,321**	*48,251*
	44,321	*48,251*

12. Creditors: Amounts falling due within one year

	2025	*As restated 2024*
	£	*£*
Bank loans	**10,000**	*10,324*
Other taxation and social security	**11,589**	*9,112*
Other creditors	**49,237**	*35,209*
Accruals and deferred income	**4,500**	*-*
	75,326	*54,645*

13. Creditors: Amounts falling due after more than one year

	2025	*As restated 2024*
	£	*£*
Bank loans	**3,334**	*14,519*

14. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
Unrestricted funds				
General fund	**200,060**	**913,507**	**(941,900)**	**171,667**

Statement of funds - prior year

	Balance at 1 January 2024 £	*Income £*	*Expenditure £*	*Balance at 31 December 2024 £*
Unrestricted funds				
General fund	*154,231*	*805,030*	*(759,201)*	*200,060*

15. Summary of funds

Summary of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Balance at 31 December 2025 £
General funds	**200,060**	**913,507**	**(941,900)**	**171,667**

Summary of funds - prior year

	Balance at 1 January 2024 £	*Income £*	*Expenditure £*	*Balance at 31 December 2024 £*
General funds	*154,231*	*805,030*	*(759,201)*	*200,060*

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	69,225	**69,225**
Current assets	181,102	**181,102**
Creditors due within one year	(75,326)	**(75,326)**
Creditors due in more than one year	(3,334)	**(3,334)**
Total	171,667	**171,667**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Total funds 2024 £*
Tangible fixed assets	*42,910*	*42,910*
Current assets	*226,314*	*226,314*
Creditors due within one year	*(54,645)*	*(54,645)*
Creditors due in more than one year	*(14,519)*	*(14,519)*
Total	*200,060*	*200,060*

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	*2024 £*
Net income/expenditure for the year (as per Statement of Financial Activities)	**(28,393)**	*45,829*
Adjustments for:		
Depreciation charges	**13,685**	*12,191*
Loss on the sale of fixed assets	**-**	*688*
Decrease in debtors	**3,930**	*10,444*
Increase in creditors	**21,005**	*10,446*
Net cash provided by operating activities	**10,227**	*79,598*

18. Analysis of cash and cash equivalents

	2025 £	*2024 £*
Cash in hand	**136,781**	*178,063*
Total cash and cash equivalents	**136,781**	*178,063*

19. Analysis of changes in net debt

	At 1 January 2025 £	Cash flows £	At 31 December 2025 £
Cash at bank and in hand	**178,063**	**(41,282)**	**136,781**
Debt due within 1 year	**(10,324)**	**324**	**(10,000)**
Debt due after 1 year	**(14,519)**	**11,185**	**(3,334)**
	153,220	**(29,773)**	**123,447**

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £9,096 (2024 - £7,138). £2,782 (2024: £Nil) were payable to the fund at the balance sheet date and are included in creditors.

21. Related party transactions

During the year, purchases of £8,397 (2024: £25) were made from Estuary Electrical Contractors Limited for building services provided, a company of which P Westenhofer is a director.

During the year, remuneration of £36,192 (2024: £33,204) was paid to C Westenhofer, a related party, for services provided to the charity. Pension contributions of £893 (2024: £746) were paid on his behalf.