Charity Number 0298301
Company Number 2203942

STREET FORGE WORKSHOPS LIMITED
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st March 2026

STREET FORGE WORKSHOPS
(A company limited by guarantee)

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STREET FORGE WORKSHOPS
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2026

Trustees

Mrs R Bassett, Chair
Mr A Carmichael (resigned 27/01/26)
Mr Mel Easton
Ms K Donovan
Mr Michael Favager
Mr Martin Yates
Mrs Pat Keating (appointed 27/05/25)

Company registered number

2203942

Registered office

The Street, Thornham Magna, Near Eye, Suffolk, IP23 8HB

Accountants

Annatrice Limited, Chartered Certified Accountant and Registered Auditor, 10, The Thoroughfare, Harleston, Norfolk IP20 9AX

Bankers

Charities Aid Foundation (CAF Bank Limited), Kings Hill, West Malling, Kent, ME19 4TA
Shawcross Bank,

Chief Executive

Mrs C Milliard

STREET FORGE WORKSHOPS
(A company limited by guarantee)

TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The Trustees present their annual report together with the financial statements for the year 1 April 2025 to 31st March 2026. The Trustees confirm that the Annual Report and financial statement of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2019).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Directors Report) Regulations 2013 is not required.

Objectives and Activities

a. Policies and objectives

Our charitable objective is the relief of suffering by providing for the care, accommodation, training, education, future living, employment, occupation and sustenance of adults with physical or learning disabilities in order to foster and encourage a sense of independence.

b. Activities for achieving objectives

Street Forge Workshops provides a day service to adults with physical, sensory, or learning disabilities including those with multiple disabilities and / or mild mental health problems. With meaningful and stimulating activities on offer, we aim to improve individual's independence, wellbeing and to develop their social skills, within a safe environment, that fosters respect and trust.

Our Mission Statement:

In providing a safe, welcoming, and caring environment, we aim to enhance the quality of life and to enable the people who use our service to reach their full potential, through tuition and guidance from our staff and volunteers.

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

The workshop offers activities which increase and enhance personal skills with those who attend the day service. Many of our clients are involved in making saleable, high quality wooden and horticulture products, which we sell to the public. This is our Social Enterprise.

d. Volunteers

The Charity is grateful for the unstinting efforts of its volunteers who carry out a range of roles, from assisting the attending clients in the woodwork workshops, craft, and cookery activities, together with supervising in the garden and IT room and generally adding value to our Charity.

Achievements and performance

a. Review of activities

We have continued to offer a stimulating day service over the past financial year to our diverse group of adults with disabilities. We have welcomed a couple of new clients and sadly lost a couple too during this time.
We have a tremendous team of volunteers, all of whom bring individual skills to our Charity.
We also have a solid board of Trustees, all committed to our cause.
Our Social enterprise has also remained constant with steady sales of our products via various fayres (throughout Norfolk and Suffolk) and on site. We also sell our items in 2 outlets.
All in all, we have had a successful and positive year, for which we aim to take forward and continue to thrive.

Financial Review

a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the company 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 company's reserves policy is to maintain sufficient free reserves to meet future operational needs whilst ensuring that any future drop in income can be met in the short term. Our reserves also hold a contingency for potential redundancy payments should there be failure of the business. The directors consider that free reserves of £20k would be required to cover the loss of our main source of client income allow time to secure alternative funding or an orderly windup of operations. Additionally, a further £40k should be held to cover statutory redundancy payments in the event of closure. These figures, totalling £60k, will be reviewed annually by the trustees. As of 31st March 2026 our free reserves were £95k(2025 £95k).

Structure, governance and management

a. Constitution

The company is registered as a charitable company limited by guarantee and is registered as a charity number 298301. The running of the company is governed by its Memorandum and Articles of Association which were adopted on 9 December 1987 and subsequently amended on 19 April 1996, 12 December 1997, 7 September 2005 and 30 March 2017.

b. Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association. Trustees are identified by users of Street Forge Workshops, or by recommendation of existing Trustees. The adoption of people identified or recommended in this way, as Trustees of Street Workshops is by vote from current, paid up 'members' of the charity. The longest serving third of the Board of Trustees shall retire by rotation, annually. They may be reappointed by vote from members'. Voting will normally take place at the AGM. Trustees must be at least 18 years of age and all prospective appointees must be notified to 'members' at least 28 days prior to voting. The terms under which individuals may become 'members' of the charity are defined by current members.

c. Policies adopted for the induction and training of Trustees

Training for Trustees is based upon individual experience and circumstances. Training may include attendance at formal seminars/ lectures, reading information bulletins and leaflets, or mentoring.

d. Organisational structure and decision making

Day to day running of the project is undertaken by a Manager / Chief Executive appointed by the Board of Trustees. The Board of Trustees meet ten times per year to discuss all matters affecting the project with the manager. Where appropriate, Trustees will make decisions which are beyond the remit of the manager. Guidelines for trustees' and managers' decision making can be found in 'Street Forge Policies & Procedures' or the 'Articles of Association' for the Charitable Company.

Full details of Trustees' appointment, their powers, qualification, renumeration and the processes under which they are permitted to undertake their duties can be found in the Articles of Association for Street Forge Workshops as a Charitable Company.

e. Public Benefit

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Charity Commission's general guidance on public benefit. The purpose of the charity is duly enshrined in its objects outlined above. The trustees ensure this is carried out for the public benefit by delivering a range of activities to meet its objects.

Trustees' responsibilities statement

The Trustees (who are also directors of Street Forge Workshops Limited 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 trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the trustees on 22/9/26 and signed on their behalf by:

Mrs R Bassett, Chair of Trustees

Mr Michael Favager, Trustee

STREET FORGE WORKSHOPS
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF STREET FORGE WORKSHOPS FOR THE YEAR ENDED 31 MARCH 2026

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2026 which are set out on pages 7 to 19.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. 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.

Responsibilities and basis of report
As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect: -

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or

2. the accounts do not accord with those records; or

3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Anthony James Brice MEng (Hons) FCCA, Director
Annatrice Limited
10, The Thoroughfare
Harleston
Norfolk
IP20 9AX

22/09/2026

STREET FORGE WORKSHOPS
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Unrestricted	Restricted	2026 Total	*2025 Total*
Income from:					
Donations and legacies	2	9,740	-	9,740	*8,261*
Investment Income	3	2,864	-	2,864	*2,423*
Charitable activities:					
Day services	4	161,962	-	161,962	*146,472*
Client support	5	-	-	-	*3,632*
Social enterprise sales	6	22,895	-	22,895	*19,524*
Internal sales	7	3,649	-	3,649	*2,589*
Total		201,110	-	201,110	*182,901*
Expenditure on:					
Charitable activities:					
Staff costs	15	146,714	-	146,714	*138,274*
Buildings and environment	8	24,323	-	24,323	*27,099*
Management and administration	9	4,244	-	4,244	*4,031*
Materials for users' projects	10	17,192	-	17,192	*14,664*
Equipment for services provided	11	2,309	-	2,309	*2,680*
Safety and welfare	12	12,103	-	12,103	*11,097*
Governance		-	-	-	
Total		206,885	-	206,885	*197,845*
Net income before other recognised gains and losses		(5,775)	-	(5,775)	*(14,944)*
Net movement in funds		-	-	-	-
Funds at 1 April 2025		120,116	-	120,116	*135,060*
Funds at 31 March 2026		114,341	-	114,341	*120,116*

All of the company's operations are classed as continuing.

There are no recognised gains or losses other than those stated above.

The notes on pages 9 to 19 form part of these financial statements

STREET FORGE WORKSHOPS
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BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2026

	Note	£	2026 £	£	*2025* £
Tangible fixed assets	16		**19,402**		*25,238*
Current assets					
Stocks	17	**7,333**		*6,543*	
Debtors & Prepayments	18	**15,436**		*11,768*	
Cash at bank and in hand		**78,089**		*80,807*	
		100,858		*99,118*	
Creditors: Amount falling due within one year	19	**(5,919)**		*(4,240)*	
Net current assets			**94,939**		*94,878*
Net assets			**114,341**		*120,116*
Funds					
Restricted funds	20		-		-
Unrestricted funds	20		**114,341**		*120,116*
Total funds			**114,341**		*120,116*

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The accounts have been prepared in accordance with the provisions applicable to small companies subject to FRS 102.

These financial statements were approved by the Board of Trustees on 22/9/26 and signed on their behalf by

Mrs R Bassett
Chair

Mr Michael Favager
Trustee

The notes on pages 9 to 19 form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared 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 to the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102) and the Companies Act 2006.

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

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 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 company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.4 Income

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

1. Accounting policies (continued)

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 allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and machinery	10% and 20% straight line
Computer equipment	3 years straight line
Leasehold property improvements	10% straight line

This represents a change in accounting policy in 2017.

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally on notification of the interest paid or payable by the Bank.

1.8 Stocks and work in progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

1.9 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.

1. Accounting policies (continued)

1.11 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 of the deposit or similar account.

1.12 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 company 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 within interest payable and similar charges.

1.13 Financial instruments

The company 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 amortised cost using the effective interest method.

1.14 Pensions

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

2. Income from donations

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total funds 2026 £	*Total funds 2025 £*
Donations received including Gift Aid	5,215	-	5,215	*4,320*
Grants	2,880	-	2,880	*2,500*
Project income	755	-	755	*165*
Similar incoming resources	890	-	890	*1,276*
Total donations and legacies	9,740	-	9,740	*8,261*

In 2025, of the total income from donations etc, £8,096 was to unrestricted funds and £165 was to restricted funds.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

3. Investment income

	Unrestricted funds 2026	Restricted funds 2026	Total funds 2026	*Total funds 2025*
	£	£	£	*£*
Interest received	2,864	-	2,864	*2,423*

In 2025, all of the investment income was to unrestricted funds.

4. Day services

	Unrestricted funds 2026	Restricted funds 2026	Total funds 2026	*Total funds 2025*
	£	£	£	*£*
Suffolk Social Care Services	116,386	-	116,386	*105,803*
Direct payments	10,680	-	10,680	*7,185*
Norfolk County Council	34,896	-	34,896	*33,484*
	161,962	-	161,962	*146,472*

5. Client support

	Unrestricted funds 2026	Restricted funds 2026	Total funds 2026	*Total funds 2025*
	£	£	£	*£*
One to one support	-	-	-	*3,632*

6. Social enterprise sales

	Unrestricted funds 2026	Restricted funds 2026	Total funds 2026	*Total funds 2025*
	£	£	£	*£*
Woodwork sales	22,251	-	22,251	*18,734*
Craft sales	98	-	98	*192*
Horticulture sales	546	-	546	*598*
Private Tuition	-	-	-	*-*
	22,895	-	22,895	*19,524*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

7. Internal sales

	Unrestricted funds 2026	Restricted funds 2026	Total funds 2026	*Total funds 2025*
	£	£	£	*£*
Refreshments and EV charging	2,886	-	2,886	*2,029*
Social events and functions	20	-	20	*-*
Recreational cooking	743	-	743	*560*
	3,649	-	3,649	*2,589*

In 2025, all of the total income from internal sales was unrestricted.

8. Buildings and environment

	Unrestricted funds 2026	Restricted funds 2026	Total funds 2026	*Total funds 2025*
	£	£	£	*£*
Rent	6,800	-	6,800	*6,825*
Water rates	535	-	535	*512*
Electricity	3,796	-	3,796	*3,349*
Oil	1,860	-	1,860	*2,307*
Premises repairs and renewals	1,634	-	1,634	*6,377*
Cleaning materials	1,726	-	1,726	*1,846*
Gardening	-	-	-	*-*
Depreciation	5,717	-	5,717	*5,718*
Project costs	2,255	-	2,255	*165*
	24,323	-	24,323	*27,099*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

9. Management and administration

	Unrestricted funds 2026	Restricted funds 2026	Total funds 2026	*Total funds 2025*
	£	£	£	*£*
Travelling	70	-	70	*87*
Postage and carriage	53	-	53	*18*
Telephone and internet	1,064	-	1,064	*863*
Advertising and promotion	305	-	305	*155*
Office and stationery and copying	91	-	91	*162*
Accountancy fees	1,080	-	1,080	*1,080*
Photocopier	481	-	481	*552*
Bank charges	60	-	60	*60*
Legal and professional fees	34	-	34	*34*
Bad debts	-	-	-	*-*
Subscriptions	622	-	622	*585*
Depreciation and Loss on Disposal	384	-	384	*435*
	4,244	-	4,244	*4,031*

10. Materials for users' projects

	Unrestricted funds 2026	Restricted funds 2026	Total funds 2026	*Total funds 2025*
	£	£	£	*£*
Horticulture materials	255	-	255	*387*
Craft	341	-	341	*469*
Woodwork materials	15,990	-	15,990	*12,529*
Depreciation	606	-	606	*1,279*
	17,192	-	17,192	*14,664*

11. Equipment for services provided

	Unrestricted funds 2026	Restricted funds 2026	Total funds 2026	*Total funds 2025*
	£	£	£	*£*
Horticulture - repairs and renewals	130	-	130	*77*
ICT	667	-	667	*363*
Woodwork - repairs and renewals	906	-	906	*961*
Depreciation and Loss on Disposal	606	-	606	*1,279*
	2,309	-	2,309	*2,680*

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

12. Safety and welfare

	Unrestricted funds 2026	Restricted funds 2026	Total funds 2026	*Total funds 2025*
	£	£	£	*£*
Project insurance	5,074	-	5,074	*5,015*
Health and safety including CRB	4,937	-	4,937	*3,761*
Refreshments	635	-	635	*573*
Social events/functions	238	-	238	*725*
Recreational cooking	691	-	691	*550*
Personal protective equipment	528	-	528	*473*
Depreciation	-	-	-	*-*
	12,103	-	12,103	*11,097*

13. Net incoming resources/(resources expended)

	2026	*2025*
	£	*£*
Depreciation and loss on disposal of tangible fixed assets:		
*-owned by the charity	7,313	*8,711*

14. Auditor's remuneration

The Independent Examiner's remuneration (including accounts preparation) amounts to £1,080 (2025 - £1,080).

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

15. **Staff costs**

	Unrestricted funds 2026	Restricted funds 2026	Total funds 2026	*2025*
			£	*£*
Wages and salaries	140,306	-	140,306	*131,799*
Social security costs	2,153	-	2,153	*2,055*
Other pension costs	3,810	-	3,810	*3,691*
Contract staff	-	-	-	*-*
Recognition and reward	292	-	292	*627*
Staff training and welfare	153	-	153	*102*
	146,714	-	146,714	*138,274*

The average number of persons employed by the company during the year was as follows:	2026	*2025*
	10	*10*

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

16. **Tangible fixed assets**

	Leasehold Improvements	Tools and Equipment	Computer Equipment	*Total*
			£	*£*
Cost				
At 1st April	54,995	49,284	5,267	109,546
Disposals	-	-	-	-
Additions in year	-	877	600	1,477
At 31st March	54,995	50,161	5,867	111,023
Depreciation				
At 1st April	35,524	44,131	4,653	84,308
Disposals	-	-	-	-
Charge for year	5,717	1,212	384	7,313
At 31st March	41,241	45,343	5,037	91,621
Net Book value				
Carried forward	13,754	4,818	830	19,402
				-
Brought forward	19,471	5,153	614	25,238

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

17. Stocks

	2026	2025
	£	£
Raw materials	3,210	3,450
Work in progress	533	626
Finished goods and goods for resale	3,590	2,467
	7,333	6,543

18. Debtors

	2026	2025
	£	£
Trade debtors	14,943	11,301
Pre-payments	493	467
	15,436	11,768

19. Creditors: Amounts falling due within one year

	2026	2025
	£	£
Trade creditors	4,839	3,160
Accruals and deferred income	1,080	1,080
	5,919	4,240

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

20. **Statement of funds**

	Brought Forward	Income	Expenditure	Transfers	Carried Forward
Unrestricted funds	£	£	£	£	£
General Funds before prior year adjustment	124,389	201,110	(206,885)	-	118,614
Restatement of funds for changes in accounting policy 2017.	(4,273)	-	-	-	(4,273)
	120,116	201,110	(206,885)	-	114,341
Restricted funds					
Grants, including travel and PPE	-	-	-	-	-
Gazebo	-	-	-	-	-
Other restricted fund	-	-	-	-	-
	-	-	-	-	-
Total of funds	120,116	201,110	(206,885)	-	114,341

21. **Analysis of net assets between funds**

	Unrestricted funds 2026	Restricted funds 2026	Total funds 2026	*Total funds*
	£	£	£	*£*
Tangible fixed assets	19,402	-	19,402	*25,238*
Current assets	100,858	-	100,858	*99,118*
Creditors due within one year	(5,919)	-	(5,919)	*(4,240)*
	114,341	-	114,341	*120,116*

22. **Pension Commitments**

The company operates a defined contributions scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund.

23. Description of funds

Gazebo
This grant was provided to contribute to the construction of the gazebo at the leasehold property.

Grants, including travel and PPE
These are specific grants to be spent on transport of services users.

MSDC Wood & Garden Shed
This grant was received from Mid Suffolk District Council to contribute to the cost of new timber purchases.

24. Transfers between funds

£nil (2025: £nil) was transferred from restricted to unrestricted funds during the year to correct the classification of grants received during the previous period which are not considered to meet the criteria for restricted funds.

25. Operating lease commitments

At as the balance sheet date the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2026 £	*2025* *£*
Land and buildings		
Within 1 year	**4,875**	*6,500*
Between 1 and 5 years	-	*4,875*
	4,875	*11,375*

26. Other financial commitments

There were no other financial commitments (2025 none) at the balance sheet date.