

Charity registration number: 101209

Ashes to Gold Charity

Annual Report and Financial Statements
for the Year Ended 31 December 2024

Ashes to Gold Charity

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Ashes to Gold Charity

Reference and Administrative Details

Trustees	Dr Mark McKinney Mrs Jacqueline McKinney Mrs Claire Reid Mr Evan Reid Mr Mark Markiewicz
Charity Registration Number	101209
Principal Office	Unit 11 Loughanhil Industrial Estate Coleraine BT52 2NR
Independent Examiner	Thomas Oliver and Associates Limited Certified Public Accountants 1 Moygashel Mills Park Dungannon Co Tyrone BT71 7DH

Ashes to Gold Charity

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2024.

Objectives and activities

Objectives and aims

Looking back on 2024, Ashes to Gold saw another year of essential service delivery undertaken with the core aims of raising aspiration, confidence, hope and purpose whilst pushing back the impacts and strongholds of addiction, loneliness and worthlessness. As our communities continue to navigate a journey immersed in more and more technology and “connectivity”, often we see the outcome being the opposite where people feel more disconnected than ever and they’re anything but a part of “community”, and all this coupled with an ever-increasing struggle to access the vastly underfunded statutory health and support services. On a regular basis our project staff and volunteers encounter both sides of the needs spectrum, meeting service users who have slipped through the net and find themselves in crisis and also, local health trust staff seeking help to meet needs that their resources just simply cannot cover. So, we look to a dedicated team of staff and volunteers, some humble but impactful facilities and some strategic delivery partners and we find a way to help and support. Indeed, the Ashes to Gold team will always try to provide a way forward and fit a person to the service or the service to the person! With these factors in mind, the core aim of the Ashes to Gold charity remains to provide user led and purposeful activities to individuals in the Causeway Coast and Glens area who want to increase their confidence, motivation and self-belief while learning new skills. Across all our projects we focus on supporting people who have special or additional needs, have become isolated or are suffering with mental health issues, are long term unemployed or are navigating a journey through the judicial system. We support our clients by teaching them new skills, providing support with mental well-being and empowering them with the confidence and ability to make sustainable changes to their lives and enjoy their role in community.

At our Oasis project, we provide support to people who are struggling with addiction, loneliness, long term unemployment and are living with, or recovering from mental health issues, providing immediate support through our drop-in and other more focussed services and therapies. At our Oasis centre, anyone who is feeling low, isolated or lacking in confidence can come and meet our friendly staff and volunteers for a chat and a cuppa. We can provide one to one therapeutic support through our team of qualified counsellors along with providing plans to help an individual achieve their personal goals and progress from dependency to safe and sustainable independency. A focussed addictions awareness and support group is held on a weekly basis and an emergency foodbank is also available five days per week for anyone who finds themselves in food poverty crisis.

Ashes to Gold’s Grow project focusses on delivering various levels of therapeutic nature and gardening programs to a diverse range of groups from our community, including adults with physical and learning disabilities, veterans experiencing anxiety and PTSD, older individuals, community groups from areas of high disadvantage, and local primary schools seeking enriching outdoor learning experiences. Grow’s activities vary depending on the groups needs, encompassing gardening, horticultural therapy, food growing and harvesting, cookery lessons and environmental awareness education. Regardless of who visits, our goal is to inspire everyone to embrace the outdoors and experience the benefits of physical activity within a natural setting.

Ashes to Gold’s ‘Restore’ workshop is set up to provide DIY training and simple woodworking activities that not only inspire and teach its visitors but re-purpose both materials and people! The activities and support provided can help an individual to gain the confidence and skills required to better engage in community and step towards employment. As with the Grow project, this facility is serving a diverse set of groups from all sectors of the local community and further afield in some cases.

Ashes to Gold Charity

Trustees' Report (continued)

Moorbrook - Fishing and time in the great outdoors has been proven to be useful, if not essential, in bringing improved mental well-being and equipping people with the skills to manage challenges in mental health. The aim of the Moorbrook site is to introduce the pastime of fishing along with a variety of other outdoor activities to a much wider community audience including children and the elderly and those with physical and mental disabilities with a focus being put on the health and well-being benefits of the various activities on offer.

Public benefit

Ashes to Gold aims to educate, empower and help those who require assistance to integrate back into society, and to support those who find themselves at an economic or social disadvantage by helping them to gain access to local businesses and services for financial, training or well-being assistance.

The charity also aims to provide facilities and tutors to

- assist with the educational needs of those who do not have access to learning in numeracy or literature,
- assist individuals with mental or physical disabilities to experience life enhancing opportunities,
- assist those experiencing long term unemployment or the elderly, who are suffering from financial hardship by giving advice and assistance in areas of debt management and money advice,
- provide support to people with mental health issues through mentoring and group or one to one counselling.

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Achievements and performance

During the 2024 year, Ashes to Gold has seen a marked increase in delivery across most of the charity projects and this founded on a solid development of both staff and volunteer structure coupled with development of the necessary planning and compliance procedures associated with this increased delivery, with all being achieved under the careful direction of the board of trustees.

The Oasis project continued to deliver structured health and well-being programmes to individuals from areas of high deprivation and, under the leadership of a new lead counsellor, saw significant development of the counselling service and the physical environment where delivery takes place with over 1,200 hours of 1-2-1 therapy being delivered by the team of volunteer counsellors. In July 2024 Ashes to Gold Oasis once again gained major support for operating and programme costs through DFC (Department for Communities) to provide essential services to the most disadvantaged in our local communities.

Also, in collaboration with the landlords of the Ashes to Gold Oasis premises, Coleraine 1st Presbyterian Church, some of the Oasis service delivery which includes the weekly drop in and addiction support sessions now takes place in a much more suitable place in the neighbouring building at a sustainable cost to the charity. The need for emergency food and other "point of crisis" services stayed steady and we were able to meet most of that need through the generosity of several local churches and funders who either donated non-perishable food, personal hygiene products and pet food or the financial provision to cover emergency needs like electricity credit or food shopping vouchers to purchase essentials such as baby food and nappies.

Ashes to Gold Charity

Trustees' Report (continued)

Through support from the ATG Group, the Moorbrook project was also subject to significant development after the appointment of a general manager to oversee both the day-to-day operations and the growth necessary to achieve some level of sustainability. This resulted in a rapid development of on-site activities and services and a marked increase in visitor footfall from a variety of sources including the local Education Authority and The Scouts. Funding through the Honourable The Irish Society enabled angling to be taught to multiple children and youth groups and funding from the Veterans Foundation enabled over 200 veterans of the armed forces and their family members to avail of some much-needed well-being retreats that included activity packages and food. All activities and services have at their core, the desire to engage people with nature, regardless of age or background, and to encounter opportunities to go forward in a more positive way. Several other smaller funds were also obtained for the delivery of community craft and fun events that proved to be an incredible success with full attendance at all events and some very positive feedback been given. The Moorbrook project was also successful in being awarded a Green Flag for providing a safe and inclusive space for community engagement and enjoyment in 2024.

Ashes to Gold's Grow and Restore Workshop projects continued to provide a safe and peaceful space for groups of all ages to engage with nature and enjoy the pastimes of cooking, gardening and woodworking, with guests coming from more than ten different routes of connection and referral to avail of the activities and therapies on offer. As is now commonplace, anxiety, isolation and other mental well-being challenges are on the increase and immeasurable economic difficulties continue to blight the lives of many in our community and often the testimony of Ashes to Gold being a "sanctuary" away from the pressure cooker of life is heard! This year saw a further two DGS (Defence Garden Scheme) ten-week horticultural therapy programmes delivered to veterans of the armed forces who were referred as a result of being negatively impacted by their military service with many suffering the effects of ongoing complex PTSD (Post Traumatic Stress Disorder) and other emotional, mental and physical challenges. There were many key outcomes from these programmes but two that stand out were a referral to and connection with a specialist veterans addiction service and the prevention of a well planned suicide. The Grow and Restore projects also saw ongoing facilitation of a weekly service to adults with a learning disability through the NHSCOT Day Opportunities programme, where workplace style activities are undertaken in a workplace style environment, encouraging learning and self confidence and preparation for employment where appropriate. The early summer also saw a group from the local health trust adult day centre avail of twice weekly gardening and woodworking activities, with each participant being given the assistance, care, tools and training to fully take part regardless of their personal limitations. Ashes to Gold continues to strive to ensure that no one feels different or left out because of their mental or physical ability by learning about the differing needs and adapting accordingly, examples being workbenches that adapt to a mobility aid or wheelchair user and special frames that enable the safe use of a handsaw by someone with a dexterity issue, and, the adaptable benches blend in with the rest of the benches so no one is situated separately!

Once again, Ashes to Gold finds itself responding to significant increases in community and social need, with addiction, anxiety, isolation, self-harm and suicide all on the rise. Again, key indicators evidencing the increase in demand was the number of individuals who we would count as "Direct Beneficiaries" of the services delivered through the various projects. Many individuals simply had no option but to call at our projects and ask for help with energy costs, food, health, mental health or housing as they found themselves in crisis in one or more of these areas. Another key indicator was the increase in requests from local statutory health and support agencies for structured programs of health interventions including mental health and addictions support.

During the 2024 year, in excess of 1,000 people, mainly from local constituencies, received help and support through the Ashes to Gold charity and we can be confident that many more "indirect beneficiaries" felt the impact of this support through an emergency need that was met or an improved and more stable environment at home and/or in the workplace. This growth in service delivery was handled comfortably on the ground by the Ashes to Gold project managers with the support of the board of trustees, but all had to invest energy, time and wisdom in managing services and resources to cope with the increase in demand whilst navigating a tight financial environment.

Ashes to Gold Charity

Trustees' Report (continued)

As with previous years, Ashes to Gold's Project Managers used existing resources well and performed brilliantly in recruiting more trusted volunteers to assist in the increased facilitation of services.

Again, Ashes to Gold was playing its part and many lives were being impacted as a result.

Structure, governance and management

Organisational structure

The governance and management structure of the charity has remained largely unchanged through the 2024 year except for the resignation of Mr Peter Finch who left the board in November. The board met regularly through the year and steered the organisation as it carried out the various project activities.

Ashes to Gold Charity

Trustees' Report (continued)

Statement of Trustees' Responsibilities

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

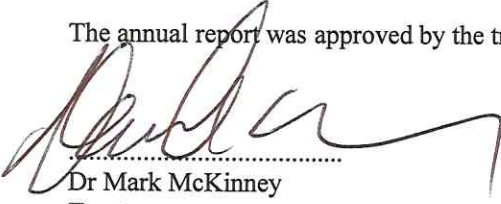
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 20 August 2025 and signed on its behalf by:


.....
Dr Mark McKinney
Trustee


.....
Mrs Jacqueline McKinney
Trustee

Ashes to Gold Charity

Independent Examiner's Report to the trustees of Ashes to Gold Charity

I report to the trustees on my examination of the accounts of Ashes to Gold Charity for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity's trustees of Ashes to Gold Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charities Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

My examination included the review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attentions giving me cause to believe:-

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with the following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Thomas Oliver and Associates Limited
Certified Public Accountants
1 Moygashel Mills Park
Dungannon
Co Tyrone
BT71 7DH

20 August 2025

Ashes to Gold Charity

Statement of Financial Activities for the Year Ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		64,952	148,147	213,099
Investment income	3	4,500	-	4,500
Other income		1,673	-	1,673
		<u>71,125</u>	<u>148,147</u>	<u>219,272</u>
Expenditure on:				
Charitable activities		(108,477)	(156,510)	(264,987)
Other expenditure	6	(2,547)	-	(2,547)
		<u>(111,024)</u>	<u>(156,510)</u>	<u>(267,534)</u>
Net expenditure		(39,899)	(8,363)	(48,262)
Gross transfers between funds		89,857	(89,857)	-
Net movement in funds		49,958	(98,220)	(48,262)
Reconciliation of funds				
Total funds brought forward		<u>(35,368)</u>	<u>278,705</u>	<u>243,337</u>
Total funds carried forward	19	<u>14,590</u>	<u>180,485</u>	<u>195,075</u>
		Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		34,637	176,783	211,420
Investment income	3	6,000	-	6,000
Other income		7,170	-	7,170
		<u>47,807</u>	<u>176,783</u>	<u>224,590</u>
Expenditure on:				
Charitable activities		(103,812)	(134,718)	(238,530)
Other expenditure	6	(2,702)	-	(2,702)
		<u>(106,514)</u>	<u>(134,718)</u>	<u>(241,232)</u>
Net (expenditure)/income		(58,707)	42,065	(16,642)
Gross transfers between funds		(7,076)	7,076	-
Net movement in funds		(65,783)	49,141	(16,642)
Reconciliation of funds				
Total funds brought forward		<u>30,415</u>	<u>229,565</u>	<u>259,980</u>

The notes on pages 11 to 20 form an integral part of these financial statements.

Ashes to Gold Charity

Statement of Financial Activities for the Year Ended 31 December 2024 (continued)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Total funds carried forward	19	<u>(35,368)</u>	<u>278,706</u>	<u>243,338</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 19.

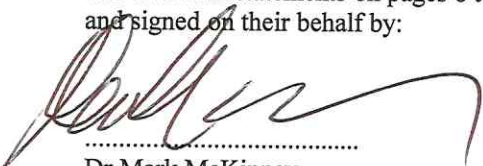
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Ashes to Gold Charity

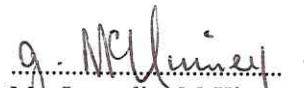
(Registration number: 101209) Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	39,289	23,514
Current assets			
Debtors	14	3,812	107,385
Cash at bank and in hand	15	<u>188,107</u>	<u>142,497</u>
		191,919	249,882
Creditors: Amounts falling due within one year	16	<u>(27,053)</u>	<u>(15,506)</u>
Net current assets		<u>164,866</u>	<u>234,376</u>
Total assets less current liabilities		204,155	257,890
Creditors: Amounts falling due after more than one year	17	<u>(9,080)</u>	<u>(14,552)</u>
Net assets		<u>195,075</u>	<u>243,338</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		180,485	278,706
Unrestricted income funds			
Unrestricted funds		<u>14,590</u>	<u>(35,368)</u>
Total funds	19	<u>195,075</u>	<u>243,338</u>

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 20 August 2025 and signed on their behalf by:



 Dr Mark McKinney
 Trustee



 Mrs Jacqueline McKinney
 Trustee

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Ashes to Gold Charity meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	63,276	14,247	77,523
Gift aid reclaimed	1,661	-	1,661
Grants, including capital grants;			
Grants from other charities	15	133,900	133,915
Total for 2024	64,952	148,147	213,099
Total for 2023	34,637	176,783	211,420

3 Investment income

	Unrestricted funds General £	Total funds £
Other investment income	4,500	4,500
Total for 2024	4,500	4,500
Total for 2023	6,000	6,000

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

4 Other income

	Unrestricted funds General £	Total funds £
Rental income	480	480
Total for 2024	480	480
Total for 2023	5,760	5,760

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs		45,466	38,870	84,336
Governance costs		11,064	-	11,064
Total for 2024		56,530	38,870	95,400
Total for 2023		32,575	26,672	59,247
				Total expenditure £

6 Other expenditure

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		2,547	2,547
Total for 2024		2,547	2,547
Total for 2023		2,702	2,702

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Staff costs		
Pension costs	678	678
Independent examiner fees		
Examination of the financial statements	3,282	3,282
Legal fees	6,904	6,904
Other governance costs	200	200
Total for 2024	11,064	11,064
Total for 2023	15,184	15,184

8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	2,547	2,702

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year. No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	84,336	44,063
Pension costs	678	402
	85,014	44,465

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Staff	<u>6</u>	<u>3</u>

Contributions to the employee pension schemes for the year totalled £678 (2023 - £402).

No employee received emoluments of more than £60,000 during the year

11 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	<u>3,282</u>	<u>2,100</u>

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Building adaptations £	Furniture and equipment £	Other tangible fixed asset £	Total £
Cost				
At 1 January 2024	8,200	12,550	29,447	50,197
Additions	-	13,330	4,993	18,323
At 31 December 2024	<u>8,200</u>	<u>25,880</u>	<u>34,440</u>	<u>68,520</u>
Depreciation				
At 1 January 2024	-	6,653	20,030	26,683
Charge for the year	-	885	1,663	2,548
At 31 December 2024	<u>-</u>	<u>7,538</u>	<u>21,693</u>	<u>29,231</u>
Net book value				
At 31 December 2024	<u>8,200</u>	<u>18,342</u>	<u>12,747</u>	<u>39,289</u>
At 31 December 2023	<u>8,200</u>	<u>5,897</u>	<u>9,417</u>	<u>23,514</u>

14 Debtors

	2024 £	2023 £
Trade debtors	534	4,301
Prepayments	2,778	3,084
Other debtors	500	100,000
	<u>3,812</u>	<u>107,385</u>

15 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>188,107</u>	<u>142,497</u>

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	5,697	13,019
Other taxation and social security	998	485
Other creditors	17,746	(1)
Accruals	2,612	2,003
	27,053	15,506

17 Creditors: amounts falling due after one year

	2024 £	2023 £
Bank loans	9,080	14,552

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2023 - £Nil).

19 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted funds					
General	(35,368)	71,125	(111,024)	89,857	14,590
Restricted funds	278,705	148,147	(156,510)	(89,857)	180,485
Total funds	243,337	219,272	(267,534)	-	195,075

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
General	30,415	47,807	(106,514)	(7,076)	(35,368)
Restricted funds	<u>229,565</u>	<u>176,783</u>	<u>(134,718)</u>	<u>7,076</u>	<u>278,706</u>
Total funds	<u><u>259,980</u></u>	<u><u>224,590</u></u>	<u><u>(241,232)</u></u>	<u><u>-</u></u>	<u><u>243,338</u></u>

20 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 December 2024 £
Tangible fixed assets	39,289	39,289
Current assets	191,919	191,919
Current liabilities	(27,053)	(27,053)
Creditors over 1 year	<u>(9,080)</u>	<u>(9,080)</u>
Total net assets	<u><u>195,075</u></u>	<u><u>195,075</u></u>
	Unrestricted funds General £	Total funds at 31 December 2023 £
Tangible fixed assets	23,514	23,514
Current assets	249,882	249,882
Current liabilities	(15,506)	(15,506)
Creditors over 1 year	<u>(14,552)</u>	<u>(14,552)</u>
Total net assets	<u><u>243,338</u></u>	<u><u>243,338</u></u>

21 Analysis of net funds

	At 1 January 2024 £	At 31 December 2024 £
Cash at bank and in hand	<u>142,497</u>	<u>142,497</u>
Net debt	<u><u>142,497</u></u>	<u><u>142,497</u></u>

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2024 (continued)

	At 1 January 2023	At 31 December 2023
	£	£
Cash at bank and in hand	<u>150,690</u>	<u>150,690</u>
Net debt	<u>150,690</u>	<u>150,690</u>

22 Related party transactions

There were no related party transactions in the year.