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REGISTERED COMPANY NUMBER: SC206994 (Scotland)
REGISTERED CHARITY NUMBER: SC030100

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

ABERDEEN DAY PROJECT LIMITED
T/A THE BREAD MAKER

BAIN HENRY REID

CHARTERED ACCOUNTANTS

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CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Page
Report of the Trustees	1 to 5
Report of the Independent Auditors	6 to 9
Statement of Financial Activities	10
Balance Sheet	11
Cash Flow Statement	12
Notes to the Cash Flow Statement	13
Notes to the Financial Statements	14 to 26
Detailed Statement of Financial Activities	27 to 28

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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 Report of the Trustees and financial statements are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose and principal activities of the charity, which trades as The Bread Maker, are:

- To increase confidence and self-esteem to individuals with a learning disability.
- Developing skills and knowledge through training and development.
- Empower those who attend the charity to play a full and active role in the community.
- Reduce isolation - improve communication skills.
- Increase friends and social life.
- Achieve recognised qualifications.
- Improved health - reduction in health interventions.

Overall the charity strives to make adults with learning disabilities healthier and happier with more inclusive and independent lives.

Significant activities

Activities that have been carried out this year include:

- Customer service
- Baking / Cooking
- Barista
- Food hygiene
- Stock rotation and product placement
- Health & safety
- First aid
- Keep fit classes
- Activities to encourage better general health
- Educational experiences within the city
- ASDAN training and qualifications
- Quizzes
- Work skills
- SVQ qualifications
- Awards ceremony to celebrate individuals' annual achievements

The issues we seek to tackle and difference we seek to make through these activities are:

- To improve life skills through holistic experiences.
- To offer inclusion within the community allowing adults with a disability to actively participate within the city.
- To offer training and meaningful work for individuals with a learning disability.
- Developing skills and knowledge through a recognised formal qualification.

As a social enterprise the Bread Maker hopes to give real purpose within the community to adults with a learning disability. The impacts of increased supply chain costs (raw materials and energy) and cost of living pressures for our customers has been challenging from a financial perspective.

ACHIEVEMENTS AND PERFORMANCE

- Apprentices actively participate within the community, performing the same tasks as their colleagues without a disability.
- Improvements continue to be made in literacy and numeracy.
- A person-centred training plan is in place for each apprentice.
- Apprentices and their families are supported in many aspects outside the Bread Maker.
- Apprentices remain at the forefront of the organisation, steering the Trustees and management to achieve personal goals and ambitions.
- Through recreational activities the Apprentices and staff lead an active and healthy life reducing health interventions.
- Increase social life, engaging with city life and experiences.
- Apprentices being given the chance to try new opportunities and experiences through recreational and educational experiences.

Staff utilise networking opportunities with businesses and organisations to form links that will enable us to have more work placement opportunities for our Apprentices.

The Bread Maker continues to offer person-centred activities and sessions that develop adults with learning disabilities to assist social refinements and subtleties that are required when participating in activities etc within the community.

The Bread Maker staff continue to have annual review meetings with all Apprentices and their support networks. The plans for the year ahead are agreed with all the Apprentices, families and support agencies, ensuring that they will endeavour to assist the individual with objectives and outcomes that they wish to complete going forward. These are reviewed at quarterly intervals to ensure progress is being made, or interventions can be used if objectives are not being achieved. A contact monitoring officer from Aberdeen City Council carries out annual visits to ensure all compliance measures are in order.

FINANCIAL REVIEW

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The Bread Maker needs reserves to:

- Meet contractual liabilities should the organisation have to close. This includes redundancy pay, amounts due to creditors and committed under leases.
- Meet unexpected costs such as breakdown of essential office equipment, staff cover for illness, maternity leave, parental leave and legal costs defending the charity's interests.
- Replace equipment as it wears out.
- Ensure that the charity can continue to provide a stable and quality service to those who need them. Within this context to minimise recruitment, staff training, staff induction and marketing costs by avoiding the need for redundancies caused by financial crisis.
- Provide working capital when funding is paid in arrears and place the charity in a position where it could bid for funding streams such as ESF which can be paid up to 12 months in arrears.

The Bread Maker has previously received income by way of project grants which, to varying degrees, contribute towards core costs however these sources are rare for intermediary/support organisations.

The Bread Maker plans its funding in advance having a 12 month view of cash flow. Typically it takes 12 months to secure a new funder from initial research through the application process to receipt of first payment. Fundraising efforts are performed in house.

The board believe a prudent level of reserves under the current financial/economic conditions to be 50% of total budgeted expenditure.

The Trustees recognise that the organisation exists in a fluctuating and uncertain environment. With this in mind and dependent on the situation at any one time, the Trustees reserve the right to hold significantly higher reserves than the guidelines set out above in order to safeguard the future of the charity.

The Trustees will consider current costs of closure and examine the level of reserves at least annually when setting the following year's budget.

Total reserves at the end of the year were £437,763 (2024: £430,641). The split between unrestricted general funds, designated funds and restricted funds can be seen at note 17.

PLANS FOR FUTURE PERIODS

Aims and key objectives for future periods

The Bread Maker continues to look at business opportunities to ensure the charity is financially stable as well as engaging with future adults with a learning disability.

The Bread Maker's aim is to become the baker of choice in the North East offering bespoke bread and confectionery where customers are guaranteed quality and high service standards.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Aberdeen Day Project Limited is a company limited by guarantee, governed by its memorandum and articles of association and is recognised as a charity by the Office of the Scottish Charities Regulator in accordance with the provisions of the Charities and Trustees Investment (Scotland) Act 2005. In accordance with the memorandum and articles of association, every member is liable to contribute £1 in the event of the charity being wound up.

Recruitment and appointment of new trustees

Directors are appointed in accordance with the requirements of the Memorandum and Articles of Association. Members of the board are elected to serve for a period of three years after which they may be re-elected at an Annual General Meeting for a further term of three years.

In the event of the number of Members falling below three, the Directors shall convene a General Meeting of the Company for the purposes of considering whether the Company should be wound up.

Board members act on a voluntary basis and are not entitled to remuneration apart from out of pocket expenses.

Induction and training of new trustees

All new Board Members receive an induction pack comprising the Memorandum and Articles of Association, a copy of the Office of the Scottish Charity Regulator (OSCR) Guidance for Charity Trustees "Acting with care and diligence", the latest finalised accounts and details concerning future plans.

Arrangements for setting key management remuneration

The Trustees meet a minimum of four times a year to review current operations. Senior staff also attend these meetings. Any discussions about setting key management personnel remuneration would take place at these meetings.

Risk management

The Trustees recognise key risks to the charity which are considered on a bimonthly basis:

Potential risks are highlighted and recorded in our short and long-term business plan.

Risks identified are defined as (effects of uncertainty on objectives) where the economical application of resources to minimise, monitor and control the probability or impact of unfortunate events or to maximise opportunities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk.

Financial Instruments

Cash flow risk

The charity has retained sufficient cash resources to meet its immediate requirements.

Credit risk

The charity's principal financial assets are bank balances, trade and other receivables.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables.

The credit risk on liquid funds is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity's liquid funds are kept in a combination of bank accounts to enable it to service its everyday financial needs.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC206994 (Scotland)

Registered Charity number

SC030100

Registered office

6, 8 & 10 Thistle Street
ABERDEEN
AB10 1XZ

Trustees

Mr M A S Brown
Mr N A Marchant
Mr G Macdonald
Mr M R A White (resigned 1/12/25)
Ms J Watt
Mr A L McCurry (resigned 30/11/25)
Ms P A Wilson
Mrs H A Hastings (appointed 10/10/25)

Company Secretary

Andersonbain LLP

Auditors

Bain Henry Reid
Statutory Auditors
Chartered Accountants
4 West Craibstone Street
Bon-Accord Square
ABERDEEN
AB11 6YL

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers
Bank of Scotland plc
389 North Deeside Road
Cults
ABERDEEN
AB15 9SX

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Aberdeen Day Project Limited for the purposes of company law) are responsible for preparing the Report of the Trustees 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 that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

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 those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Bain Henry Reid, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 21 September 2026 and signed on its behalf by:

Mr M A S Brown - Trustee

Opinion
We have audited the financial statements of Aberdeen Day Project Limited (the 'charitable company') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

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

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:
- we identified the laws and regulations applicable to the company through discussions with trustees and other management, and from our knowledge and experience of the charity sector;
- we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or operations of the company, including the Charities and Trustee Investment (Scotland) Act 2005, Charities Accounts (Scotland) Regulations 2006, Statement of Recommended Practice - Accounting by Charities (FRS102), FRS 102, Companies Act 2006 and food safety standards. We also considered those with an indirect effect including employment law, health and safety, safeguarding regulations, AML regulations and general data protection regulations; and
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management, inspecting legal correspondence and inspecting food safety correspondence.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate the risks of fraud and non-compliance with laws and regulations; and
- exercised professional judgement and maintained professional scepticism throughout the audit.

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- conducted a review of large or unusual items, and transactions outwith the normal course of business;
- tested journal entries to identify unusual transactions;
- performed sales transaction testing to ensure all income is correctly recognised in the financial statements;
- performed expenditure transaction testing of restricted fund expenditure and discussed in detail balances outstanding at the year end on restricted funds;
- considered undisclosed related party transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

To address the risk of fraud through revenue recognition we:
- performed sales transaction testing to ensure all income is correctly recognised in the financial statements;
- conducted audit procedures to confirm that it was being recognised in line with the accounting policy; and
- carried out substantive procedures to confirm the accuracy of completion and cut-off.

To address the risks with restricted funds we:
- made enquiries as to what restricted income related to and reviewed grant applications;
- ensured that any restricted funds are shown correctly in the financial statements; and
- ensured that all expenditure had been offset correctly.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but not limited to:
- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators including the Food Standards Agency.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that are due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Karen E Gardiner BA CA CTA (Senior Statutory Auditor)
for and on behalf of Bain Henry Reid
Statutory Auditors
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
4 West Craibstone Street
Bon-Accord Square
ABERDEEN
AB11 6YL

21 September 2026

ABERDEEN DAY PROJECT LIMITED
T/A THE BREAD MAKER

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	**26,857**	**140,642**	**167,499**	137,675
Charitable activities	4				
Coffee shop and bakery produce		**758,948**	**-**	**758,948**	682,640
Other income	5	**100,913**	**-**	**100,913**	96,578
Total		**886,718**	**140,642**	**1,027,360**	916,893
EXPENDITURE ON					
Raising funds	6	**8,327**	**17,886**	**26,213**	30,987
Charitable activities	7				
Coffee shop and bakery produce		**477,618**	**52,226**	**529,844**	485,732
Staff costs		**396,463**	**33,201**	**429,664**	386,525
Governance costs		**34,517**	**-**	**34,517**	29,660
Total		**916,925**	**103,313**	**1,020,238**	932,904
NET INCOME/(EXPENDITURE)		**(30,207)**	**37,329**	**7,122**	(16,011)
Transfers between funds	17	**57,280**	**(57,280)**	**-**	**-**
Net movement in funds		**27,073**	**(19,951)**	**7,122**	(16,011)
RECONCILIATION OF FUNDS					
Total funds brought forward		**334,314**	**96,327**	**430,641**	446,652
TOTAL FUNDS CARRIED FORWARD		**361,387**	**76,376**	**437,763**	430,641

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	13	**198,607**	-	**198,607**	199,344
CURRENT ASSETS					
Stocks	14	**16,220**	-	**16,220**	12,662
Debtors	15	**66,882**	-	**66,882**	58,505
Cash at bank and in hand		**143,921**	**76,376**	**220,297**	221,020
		227,023	**76,376**	**303,399**	292,187
CREDITORS					
Amounts falling due within one year	16	**(64,243)**	-	**(64,243)**	(60,890)
NET CURRENT ASSETS		**162,780**	**76,376**	**239,156**	231,297
TOTAL ASSETS LESS CURRENT LIABILITIES		**361,387**	**76,376**	**437,763**	430,641
NET ASSETS		**361,387**	**76,376**	**437,763**	430,641
FUNDS	17				
Unrestricted funds				**361,387**	334,314
Restricted funds				**76,376**	96,327
TOTAL FUNDS				**437,763**	430,641

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21 September 2026 and were signed on its behalf by:

Mr M A S Brown - Trustee

The notes form part of these financial statements

ABERDEEN DAY PROJECT LIMITED
T/A THE BREAD MAKER

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	**53,206**	49,575
Net cash provided by operating activities		**53,206**	49,575
Cash flows from investing activities			
Purchase of tangible fixed assets		**(53,929)**	(550)
Net cash used in investing activities		**(53,929)**	(550)
Change in cash and cash equivalents in the reporting period		**(723)**	49,025
Cash and cash equivalents at the beginning of the reporting period		**221,020**	171,995
Cash and cash equivalents at the end of the reporting period		**220,297**	221,020

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	**7,122**	(16,011)
Adjustments for:		
Depreciation charges	**54,666**	49,469
(Increase)/decrease in stocks	**(3,558)**	1,404
(Increase)/decrease in debtors	**(8,377)**	5,554
Increase in creditors	**3,353**	9,159
Net cash provided by operations	**53,206**	49,575

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/25 £	Cash flow £	At 31/12/25 £
Net cash			
Cash at bank and in hand	**221,020**	**(723)**	**220,297**
	221,020	**(723)**	**220,297**
Total	**221,020**	**(723)**	**220,297**

The notes form part of these financial statements

1. CHARITY STATUS

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
6, 8 & 10 Thistle Street
ABERDEEN
AB10 1XZ

The principal place of business is:
50-52 Rosemount Viaduct
Rosemount
ABERDEEN
AB25 1NT

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements are presented in Sterling (£) and are rounded to the nearest £1.

Income
Donations and legacies
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.

Donated services and facilities
The value of rent free accommodation is estimated based on prior experience and local knowledge.

Investment income
Investment income is recognised on a receivable basis.

Charitable activities
Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. The income is stated exclusive of VAT.

Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

2. ACCOUNTING POLICIES - continued

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. When 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.

Raising funds
These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off the cost less the estimated residual value of each asset over its estimated useful life.

Improvements to property	**- 4% on cost**
Office equipment	**- 25% on cost**
Fixtures and fittings	**- 25% on cost**
Motor vehicles	**- 25% on cost**

Individual assets costing £150 or more are initially recorded at cost.

Stocks
Stock is valued at the lower of cost and estimated selling price, after due regard for obsolete and slow moving stocks. Estimated selling price is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

Taxation
The charity is exempt from corporation tax on it's charitable activities.

Fund accounting
Unrestricted funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted funds are those funds donated for use for a specific project, the use of which is restricted to that purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

2. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Going concern
At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue its operations over the next 12 months. A Business Plan has been prepared, which incorporates a forecast and this is monitored against current performance in quarterly management accounts, with consideration also given to the level of funds available in the bank. The Trustees believe this demonstrates the charity has sufficient reserves to enable it to operate for a period of at least 12 months from the date of signing these accounts. On that basis, the Trustees consider it appropriate to prepare these accounts on a going concern basis.

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

Trade debtors
Trade debtors are amounts due from customers for goods and services sold in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. A provision for 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 in hand and on deposit.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired on the ordinary course of business from suppliers. Trade creditors are recognised at the transaction price after allowing for any trade discounts due.

Financial instruments
The charity only has financial assets and liabilities of a kind that would qualify as basic financial instruments which are recognised at their transaction value and subsequently measured at their settlement value.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	9,607	9,877
Grants	140,642	110,548
Donated goods and services	17,250	17,250
	167,499	137,675

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2025	2024
	£	£
The Barrack Charitable Trust	-	1,000
The Baily Thomas Charitable Trust	-	4,320
ACVO Communities Mental Health & Wellbeing Fund	**15,000**	-
Robert Barr Charitable Trust	**5,000**	-
National Lottery Community Fund	**18,311**	-
R S MacDonald Charitable Trust	**18,250**	-
Tabhair Charitable Trust	**5,000**	-
The Percy Bilton Charity	**750**	-
ACVO Just Transition Participatory Budgeting Fund	**37,986**	49,488
The Robertson Trust	**27,000**	27,000
NHS Grampian Health Improvement Fund	-	1,900
The Stafford Trust	-	4,320
Meikle Foundation	-	1,000
GC Gibson Charitable Trust	-	4,500
Boshier-Hinton Foundation	-	1,830
Aberdeen University Student Show	-	1,545
Trade Widows	**1,245**	3,505
Gordon Fraser Charitable Trust	-	2,000
Verden Sykes	**500**	600
David Solomons Charitable Trust	-	540
John Gordon's Charitable Fund	-	2,000
Scotmid	**5,000**	-
CNOOC Petroleum	**4,400**	-
Misses Barrie Charitable Trust	**2,200**	-
Other grants	-	5,000
	140,642	110,548

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Coffee shop and bakery produce	Coffee shop and bakery produce	**758,948**	682,640

5. OTHER INCOME

	2025	2024
	£	£
Training of apprentices	**100,829**	92,263
Miscellaneous income	**84**	4,315
	100,913	96,578

6. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	26,213	30,987

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Coffee shop and bakery produce	348,256	181,588	529,844
Staff costs	429,664	-	429,664
Governance costs	-	34,517	34,517
	777,920	216,105	994,025

8. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Coffee shop and bakery produce	181,588	-	181,588
Governance costs	-	34,517	34,517
	181,588	34,517	216,105

Support costs, included in the above, are as follows:

	Coffee shop and bakery produce	Governance costs	2025 Total activities	2024 Total activities
	£	£	£	£
Wages	66,194	-	66,194	63,910
Social security	7,987	-	7,987	6,309
Pensions	2,745	-	2,745	2,614
Establishment costs	76,773	-	76,773	91,768
Office expenses	14,939	-	14,939	2
Motor expenses	12,260	-	12,260	10,559
Advertising	9	-	9	40
Travel and accommodation	681	-	681	-
Wages	-	13,390	13,390	13,266
Social security	-	1,794	1,794	1,580
Pensions	-	1,469	1,469	1,431
Auditors' remuneration	-	11,800	11,800	6,351
Accountancy fees	-	6,030	6,030	6,803
Legal fees	-	34	34	229
	181,588	34,517	216,105	204,862

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	**11,800**	6,351
Depreciation - owned assets	**54,666**	49,469

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	**498,092**	463,992
Social security costs	**37,067**	29,126
Other pension costs	**14,297**	13,504
	549,456	506,622

The average monthly number of employees during the year was as follows:

	2025	2024
Shop workers	**25**	25
Administration and support	**5**	5
	30	30

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	**1**	1

14 (2024: 13) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £14,295 (2024: £13,506). Contributions of £1,685 were outstanding at the year end (2024: £1,656).

The total employee benefits of the key management personnel of the charity was £228,469 (2024: £220,614).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	32,127	105,548	137,675
Charitable activities			
Coffee shop and bakery produce	682,640	-	682,640
Other income	96,578	-	96,578
Total	811,345	105,548	916,893
EXPENDITURE ON			
Raising funds	19,509	11,478	30,987
Charitable activities			
Coffee shop and bakery produce	460,896	24,836	485,732
Staff costs	376,980	9,545	386,525
Governance costs	29,660	-	29,660
Total	887,045	45,859	932,904
NET INCOME/(EXPENDITURE)	(75,700)	59,689	(16,011)
Transfers between funds	1,000	(1,000)	-
Net movement in funds	(74,700)	58,689	(16,011)
RECONCILIATION OF FUNDS			
Total funds brought forward	409,014	37,638	446,652
TOTAL FUNDS CARRIED FORWARD	334,314	96,327	430,641

13. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Office equipment £	Totals £
COST					
At 1 January 2025	**318,750**	**195,156**	**96,106**	**3,884**	**613,896**
Additions	**-**	**51,434**	**-**	**2,495**	**53,929**
At 31 December 2025	**318,750**	**246,590**	**96,106**	**6,379**	**667,825**
DEPRECIATION					
At 1 January 2025	**196,132**	**174,667**	**42,620**	**1,133**	**414,552**
Charge for year	**12,210**	**20,882**	**20,343**	**1,231**	**54,666**
At 31 December 2025	**208,342**	**195,549**	**62,963**	**2,364**	**469,218**
NET BOOK VALUE					
At 31 December 2025	**110,408**	**51,041**	**33,143**	**4,015**	**198,607**
At 31 December 2024	122,618	20,489	53,486	2,751	199,344

14. STOCKS

	2025	2024
	£	£
Stocks	**16,220**	12,662

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	**37,963**	41,552
Prepayments	**28,919**	16,953
	66,882	58,505

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	**27,322**	27,960
Social security and other taxes	**10,124**	6,902
VAT	**8,570**	8,976
Other creditors	**1,685**	1,656
Accrued expenses	**16,542**	15,396
	64,243	60,890

17. MOVEMENT IN FUNDS

	At 1/1/25 £	Net movement in funds £	Transfers between funds £	At 31/12/25 £
Unrestricted funds				
General fund	284,314	(30,207)	57,280	311,387
Contingency fund	50,000	-	-	50,000
	334,314	(30,207)	57,280	361,387
Restricted funds				
The Barrack Charitable Trust	1,000	-	-	1,000
The Baily Thomas Charitable Trust	1,800	(1,440)	(360)	-
ACVO Communities Mental Health & Wellbeing Fund	5,000	(3,355)	-	1,645
Robert Barr Charitable Trust	5,000	4,946	(4,946)	5,000
Aberdeen Communities Mental Health & Wellbeing Fund	1,855	(1,200)	(655)	-
NHS Grampian Endowments	915	(695)	(220)	-
Tabhair Charitable Trust	-	900	-	900
The Percy Bilton Charity	-	750	-	750
The Will Charitable Trust	6,500	-	-	6,500
ACVO Just Transition Participatory Budgeting Fund	50,842	33,632	(46,488)	37,986
NHS Grampian Health Improvement Fund	4,478	(2,060)	-	2,418
The Stafford Trust	4,320	(1,515)	-	2,805
Meikle Foundation	728	(728)	-	-
GC Gibson Charitable Trust	4,500	-	-	4,500
Boshier-Hinton Foundation	1,104	(552)	-	552
Trade Widows	3,505	(786)	(1,474)	1,245
Gordon Fraser Charitable Trust	1,640	(998)	(642)	-
Verden Sykes Trust	600	(70)	-	530
David Solomons Charitable Trust	540	(540)	-	-
John Gordon's Charitable Fund	2,000	-	-	2,000
Scotmid	-	4,440	(2,495)	1,945
CNOOC Petroleum	-	4,400	-	4,400
Misses Barrie Charitable Trust	-	2,200	-	2,200
	96,327	37,329	(57,280)	76,376
TOTAL FUNDS	430,641	7,122	-	437,763

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**886,718**	**(916,925)**	**(30,207)**
Restricted funds			
The Baily Thomas Charitable Trust	-	**(1,440)**	**(1,440)**
ACVO Communities Mental Health & Wellbeing Fund	**15,000**	**(18,355)**	**(3,355)**
Robert Barr Charitable Trust	**5,000**	**(54)**	**4,946**
National Lottery Community Fund	**18,311**	**(18,311)**	-
Aberdeen Communities Mental Health & Wellbeing Fund	-	**(1,200)**	**(1,200)**
NHS Grampian Endowments	-	**(695)**	**(695)**
R S MacDonald Charitable Trust	**18,250**	**(18,250)**	-
Tabhair Charitable Trust	**5,000**	**(4,100)**	**900**
The Percy Bilton Charity	**750**	-	**750**
ACVO Just Transition Participatory Budgeting Fund	**37,986**	**(4,354)**	**33,632**
The Robertson Trust	**27,000**	**(27,000)**	-
NHS Grampian Health Improvement Fund	-	**(2,060)**	**(2,060)**
The Stafford Trust	-	**(1,515)**	**(1,515)**
Meikle Foundation	-	**(728)**	**(728)**
Boshier-Hinton Foundation	-	**(552)**	**(552)**
Trade Widows	**1,245**	**(2,031)**	**(786)**
Gordon Fraser Charitable Trust	-	**(998)**	**(998)**
Verden Sykes Trust	**500**	**(570)**	**(70)**
David Solomons Charitable Trust	-	**(540)**	**(540)**
Scotmid	**5,000**	**(560)**	**4,440**
CNOOC Petroleum	**4,400**	-	**4,400**
Misses Barrie Charitable Trust	**2,200**	-	**2,200**
	140,642	**(103,313)**	**37,329**
TOTAL FUNDS	**1,027,360**	**(1,020,238)**	**7,122**

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/24 £	Net movement in funds £	Transfers between funds £	At 31/12/24 £
Unrestricted funds	409,014	(75,700)	1,000	334,314
Restricted funds				
The Barrack Charitable Trust	-	1,000	-	1,000
The Baily Thomas Charitable Trust	-	1,800	-	1,800
ACVO Communities Mental Health & Wellbeing Fund	10,439	(5,439)	-	5,000
Robert Barr Charitable Trust	5,000	-	-	5,000
James Wood Bequest Fund	1,000	-	(1,000)	-
Aberdeen Communities Mental Health & Wellbeing Fund	3,448	(1,593)	-	1,855
NHS Grampian Endowments	5,700	(4,785)	-	915
The Will Charitable Trust	6,500	-	-	6,500
ACVO Just Transition Participatory Budgeting Fund	2,671	48,171	-	50,842
NHS Grampian Health Improvement Fund	2,880	1,598	-	4,478
The Stafford Trust	-	4,320	-	4,320
Meikle Foundation	-	728	-	728
GC Gibson Charitable Trust	-	4,500	-	4,500
Boshier-Hinton Foundation	-	1,104	-	1,104
Trade Widows	-	3,505	-	3,505
Gordon Fraser Charitable Trust	-	1,640	-	1,640
Verden Sykes Trust	-	600	-	600
David Solomons Charitable Trust	-	540	-	540
John Gordon's Charitable Fund	-	2,000	-	2,000
	37,638	59,689	(1,000)	96,327
TOTAL FUNDS	446,652	(16,011)	-	430,641

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	811,345	(887,045)	(75,700)
Restricted funds			
The Barrack Charitable Trust	1,000	-	1,000
The Baily Thomas Charitable Trust	4,320	(2,520)	1,800
ACVO Communities Mental Health & Wellbeing Fund	-	(5,439)	(5,439)
Aberdeen Communities Mental Health & Wellbeing Fund	-	(1,593)	(1,593)
NHS Grampian Endowments	-	(4,785)	(4,785)
ACVO Just Transition Participatory Budgeting Fund	49,488	(1,317)	48,171
The Robertson Trust	27,000	(27,000)	-
NHS Grampian Health Improvement Fund	1,900	(302)	1,598
The Stafford Trust	4,320	-	4,320
Meikle Foundation	1,000	(272)	728
GC Gibson Charitable Trust	4,500	-	4,500
Boshier-Hinton Foundation	1,830	(726)	1,104
Aberdeen University Student Show	1,545	(1,545)	-
Trade Widows	3,505	-	3,505
Gordon Fraser Charitable Trust	2,000	(360)	1,640
Verden Sykes Trust	600	-	600
David Solomons Charitable Trust	540	-	540
John Gordon's Charitable Fund	2,000	-	2,000
	105,548	(45,859)	59,689
TOTAL FUNDS	916,893	(932,904)	(16,011)

Funding was received from the Robert Barr Charitable Trust to assist with the redevelopment of the counter area within the Coffee Shop. This work will be carried out as part of the Coffee Shop refurbishment project.

Funding was received from The Will Charitable Trust to assist with the refurbishment of the Coffee Shop.

Funding was received from ACVO Communities Mental Health & Wellbeing Fund to contribute towards the costs of staff salaries and to contribute towards the cost of staff training.

Funding was received from Aberdeen Communities Mental Health & Wellbeing Fund to provide recreational activities for the Apprentices.

Funding was received from NHS Grampian Endowments to contribute towards the cost of staff training.

Funding was received from ACVO Just Transition Participatory Budgeting Fund to fund energy efficiency improvements.

Funding was received from NHS Grampian Health Improvement Fund to cover costs associated with providing therapeutic programmes as well as sport & exercise for the Apprentices.

Funding was received from The Stafford Trust and The Baily Thomas Charitable Trust to cover costs associated with providing an art therapy project for the Apprentices.

Funding was received from the Meikle Foundation, Aberdeen University Student Show, Verden Sykes Trust and David Solomons Charitable Trust to cover costs associated with providing recreational activities for the Apprentices.

17. MOVEMENT IN FUNDS - continued

Funding was received from Trade Widows to contribute to costs associated with providing recreational activities for the Apprentices and to assist with the purchase of a new hotplate & depositer.

Funding was received from GC Gibson Charitable Trust and The Barrack Charitable Trust to assist with the purchase of a new dishwasher. This will be carried out as part of the Coffee Shop refurbishment project.

Funding was received from Boshier-Hinton Foundation to cover costs associated with delivering ASDAN training to the Apprentices.

Funding was received from Gordon Fraser Charitable Trust to fund social inclusion projects for the Apprentices.

Funding was received from The Robertson Trust to fund a support worker.

Funding was received from John Gordon's Charitable Fund to fund the purchase of laptops.

Funding was received from Tabhair Charitable Trust to fund Apprentice training.

Funding was received from Scotmid to fund the purchase of a new till.

Funding was received from The National Lottery & R S MacDonald Charitable Trust to contribute towards the cost of staff salaries.

Funding was received from Misses Barrie Charitable Trust and The Percy Bilton Charity to assist with the purchase of a new hotplate & depositer.

Funding was received from CNOOC to fund the purchase of a coffee machine.

A designated fund is in place to cover any costs to reinstate the property to its original state should the charity close. This is shown within Unrestricted funds as the Contingency fund.

18. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable to the scheme amounted to £14,295 (2024: £13,506).

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2025.

20. ULTIMATE CONTROLLING PARTY

Throughout the year the charity was controlled by the trustees.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**9,607**	9,877
Grants	**140,642**	110,548
Donated goods and services	**17,250**	17,250
	167,499	137,675
Charitable activities		
Coffee shop and bakery produce	**758,948**	682,640
Other income		
Training of apprentices	**100,829**	92,263
Miscellaneous income	**84**	4,315
	100,913	96,578
Total incoming resources	**1,027,360**	916,893
EXPENDITURE		
Raising donations and legacies		
Wages	**22,366**	27,060
Social security	**2,725**	2,730
Pensions	**1,122**	1,197
	26,213	30,987
Charitable activities		
Wages	**396,142**	359,756
Social security	**24,561**	18,507
Pensions	**8,961**	8,262
Rent	**17,250**	17,250
Purchases	**263,202**	234,527
Other staff costs	**11,609**	9,284
Bad debts	**1,529**	-
Depreciation of tangible fixed assets	**54,666**	49,469
	777,920	697,055
Support costs		
Management		
Wages	**66,194**	63,910
Social security	**7,987**	6,309
Pensions	**2,745**	2,614
Establishment costs	**76,773**	91,768
Office expenses	**14,939**	2
Motor expenses	**12,260**	10,559
Advertising	**9**	40
Carried forward	**180,907**	175,202

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025 £	2024 £
Management		
Brought forward	**180,907**	175,202
Travel and accommodation	**681**	-
	181,588	175,202
Governance costs		
Wages	**13,390**	13,266
Social security	**1,794**	1,580
Pensions	**1,469**	1,431
Auditors' remuneration	**11,800**	6,351
Accountancy fees	**6,030**	6,803
Legal fees	**34**	229
	34,517	29,660
Total resources expended	**1,020,238**	932,904
Net income/(expenditure)	**7,122**	(16,011)