Company registration number: 08314738
Charity registration number: 1150504

UTHINK PEOPLE DEVELOPING PEOPLE
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JANUARY 2026

ADC Accountants Limited

Uthink People Developing People
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The trustees present their report and the financial statements for the year ended 31 January 2026.

Objectives and Activities

Aims and Objectives

Summary of 2025–26 Achievements

Uthink trustees reviewed the Charity's work over the past year and agreed that we have gone from strength to strength across all areas of delivery.
Some of the most memorable and impactful moments of the year included:
- Expanding our portfolio of Creative Hubs through the acquisition of new properties in Aberdeen, Glasgow, London, Solihull and Birmingham
- Summer community BBQs and Pizza in the Park events.
- Photography and art sessions delivered across our Uthink Creative spaces.
- Providing art therapy classes in partnership with Alzheimer's Scotland.
- Supporting local youth football teams and providing free football coaching sessions.
- Launching a new football project with young refugees newly arrived in Scotland.
- See You See Me – 1000 Faces, 1000 Stories: What's Yours? exhibitions featuring stories from local people.
- Distributing more than 500 Easter eggs to young people.
- Distributing over 2,000 Christmas toys to vulnerable families through our annual toy drive.
- Delivering cooking sessions using home-grown produce at Orchard Court.
- Providing financial support for tenants to obtain provisional driving licenses and birth certificates, enabling access to banking and essential services.
- Delivering budgeting and low-cost shopping skills sessions.
- Supporting tenants to attend mental health support groups.
- Providing gallery and exhibition space for local artists across our Creative Hubs.
- Delivering Urban Arts – A Splash of Colour skatepark projects.
- Supporting artists and creatives to set up practice and apply for external funding.
- Continuing to develop our beekeeping initiative.
- Supporting several tenants to successfully move on to their own independent properties.

Achievements and Performance

Main Achievements

This year we also partnered with Moredun Community Council, Moredun Residents Committee, Northfield & Willowbrae Community Council, and the City of Edinburgh Council to support community-led projects across the city. Uthink provided food, entertainment, and sporting equipment at the unveiling of Moredun's new community park and at the Northfield & Willowbrae Community Council Environmental Fair.

Uthink Football Sessions

Our partnership with Edinburgh Leisure and Castlevale Community Football Club continued to go from strength to strength.
What began with a small group of young people has grown into weekly sessions attended by over 80 participants, providing opportunities to play football, build friendships, and develop confidence.
The project offers a safe, supportive environment for at-risk young people to redirect energy into positive physical activity. Several participants who were previously at risk of anti-social behaviour now attend sessions as volunteer coaches and referees.

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Main Achievements - continued

Our newest football project involves working alongside the City of Edinburgh Council to provide a safe, inclusive environment for young Syrian refugees to play football and integrate into their local communities. Although the project is in its infancy, our aim is to establish weekly sessions where participants can feel safe, build friendships, and develop a sense of belonging.
This year we also had the opportunity to take this group to a match at Hibernian FC — a first-time experience for all of the young people involved.

Christmas Toy Drive

Uthink continued its partnership with Morrisons this year, hosting donation boxes in stores and supporting our annual Christmas Toy Drive.
We supported a record number of families across Edinburgh and Barnsley supplying toys, pyjamas, and chocolates to some of the most vulnerable members of our community.
Working in collaboration with local schools, nurseries, community centres, Women's Aid services, refugee organisations, and homelessness charities, Uthink distributed thousands of gifts to families and individuals in need. Our referral-led approach allowed us to target support effectively and tailor gifts to individual interests and circumstances. Uthink staff also volunteered their time to support school Christmas parties for over 1,000 children, providing entertainment, games, treats, and a special visit from Father Christmas.

This year Uthink introduced a new Christmas Wrapping Project, engaging local schools and youth groups. Children and families attended our Creative Hub to help sort, wrap, and distribute gifts, creating a shared sense of ownership and community generosity.

Easter Egg Drive

Uthink's annual Easter Egg Drive once again saw over 500 Easter eggs distributed to young people in schools, nurseries, and community groups across Edinburgh, Glasgow, Fife, Skelmersdale, and Barnsley.

Charitable Activities

Uthink Creative Hubs

Our Creative Hubs expanded this year with the acquisition of new properties in Aberdeen, Glasgow, London, Solihull and Birmingham
Eco Park, The Exchange, Bermondsey Square, Solihull Parkway and Brindley Place have become bustling centres of creative energy and are now home to a growing community of local creatives with a wide range of skills and artistic flair.
Across our Creative Hub spaces we delivered a range of initiatives, including:
- Wellbeing and creative drop-in spaces with games, art materials, and quiet relaxation areas
- Creative studio space for local artists
- Photography studio facilities
- Team-building and group work sessions
- Community lunch days
- A Splash of Colour exhibitions
- See You See Me exhibitions
- Images of Harris exhibitions
- Community exhibitions
- Community football wellbeing groups
- Band rehearsals and music therapy or tuition
- Yoga and wellbeing classes
- Theatre groups and performing arts activities

Reminiscence Sessions

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Charitable Activities - continued

This year we continued to deliver reminiscence sessions, using art as a tool to engage older participants and support cognitive and emotional wellbeing.
We worked closely with Alzheimer's Scotland to provide regular art therapy and reminiscence sessions for their service users.
Participants were at varying stages of their dementia journey, and feedback highlighted clear benefits to cognition, confidence, and overall wellbeing following participation.
Artwork created during sessions was framed and displayed within Uthink gallery spaces at Orchard Brae House in Edinburgh, Central Quay in Glasgow, and Eco Park in Aberdeen. Participants and their families were welcomed into relaxed exhibition environments with refreshments, creating opportunities for social connection, celebration, and pride in their outstanding work.

Pizza in the Park

Pizza in the Park continues to be one of Uthink's most popular community projects. We continued our work with local schools and community groups in some of
Edinburgh's most economically deprived areas, providing free, freshly cooked pizzas for children and families to enjoy together.

Supported Housing

Uthink is unique in offering tailored volunteering and personal development opportunities alongside supported accommodation for vulnerable adults.
We work closely with statutory bodies and partner charities to provide housing for individuals who require housing-related support beyond that offered by a standard landlord.
Uthink currently operates supported housing schemes in Barnsley, Newton-le-Willows, Haydock, and The Wirral, each offering distinctive environments and facilities.
Across our schemes, tenants are encouraged to engage in activities that promote physical and mental wellbeing, including beekeeping, orchard projects, and gardening.

Client Testimony

The following testimonials reflect the experiences of schools, community partners, and organisations working alongside Uthink.
"Through every event and act of generosity, Uthink has helped spread joy across our school community. They have shown what true partnership looks like: recognising need, responding with compassion, and helping to ensure that every child feels valued and supported."
Jenny Hennessy, Headteacher, Prestonfield Primary School

"Uthink have been invaluable in helping community projects such as ours. We rarely encounter organisations that put families' needs at the forefront of support — Uthink do exactly that."
Pauline Bowie, LIFT (Low Income Families Together)

"James is an excellent mentor and role model. He understands different cultures and the challenges refugees face when resettling in Scotland, and he has gained the trust of families while helping make life here a little easier." Maggie Cameron, Refugee Action Scotland (Re-Act)

Future Developments

Plans for 2026–27

Uthink People Developing People will continue to build on its existing work while developing new opportunities and areas of impact.
Our plans include:
• Establishing new Creative Hubs, continuing to repurpose vacant and underused buildings across the country to expand our Creative Hub portfolio.
• Reducing the number of Supported accommodation properties in the Northwest.
• Expanding our partnership with Alzheimer's Scotland into Glasgow while maintaining our Edinburgh provision, and diversifying sessions to include activities such as silent discos alongside art therapy.
• Continuing See You See Me and our goal of reaching 1,000 faces and stories.
• Expanding the reach of our Easter Egg and Christmas Toy Drives, increasing referrals to support more families by Christmas 2026.
• Expanding the reach of Pizza in the Park throughout the year.
• Developing partnerships with Walking Football groups across Scotland to tackle social isolation and improve wellbeing among older adults.
• Expanding youth football provision and delivering free football tournaments using Creative Hubs in Edinburgh, Glasgow, and Aberdeen.
• Continuing to grow our refugee football project in partnership with the City of Edinburgh Council, supporting integration, wellbeing, and social connection.
• Twelve Nights of Christmas, a new developing project that will see Uthink delivering 12 acts of kindness to people in our communities leading up to the 2026 Christmas Eve.

Uthink —We are just People Developing People

Reference and Administrative Details

Trustees

Mr Gary Pate
Mrs Michelle Hegarty
Mr James Murphy
Miss Rebecca Pate
Miss Gail Pugh

Charity Number

1150504

Company Number

08314738

Registered Office

Suite 16 West Lancashire Investment Centre
White Moss Business Park
Skelmersdale

WN8 9TG

Accountants

ADC Accountants Limited
Association of Chartered Certified Accountants
15 Market Street Standish
Wigan
Lancashire
WN6 0HW

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Uthink People Developing People 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 statement 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 the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company 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 in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of Disclosure of Information to Auditors

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

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

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Gary Pate

Trustee
27/10/2026

Opinion

We have audited the financial statements of Uthink People Developing People (the "charity") for the year ended 31 January 2026 which comprise the Statement of Financial Activities (including Income and Expenditure Account), Balance Sheet, Cash Flow Statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2026 and of its incoming resources and application of resources, 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.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 the provisions available for small entities, in the circumstances set out in note 20 to the financial statements, 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 12 months from when the financial statements are authorised for issue.

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

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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 Trustees' Report, which includes the Director's Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Director's Report included within the Trustees' Report have 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 Director's Report included within the Trustees' Report.

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

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

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 1—6, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Charities Act 2011 together with the Charities SORP (FRS102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.
In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context for the UK operations were General Data Protection Regulation and health and safety legislation.
We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing and recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management and the Audit Committee about their own identification and assessment of the risks of irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.
In accordance with International Auditing Standards, we planned our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements or accounting records including any material misstatements resulting from fraud, error or non-compliance with law or regulations.

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

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. Our audit work has been undertaken so that we might state to the charitable company's members those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.

Steven Hodson FCCA (Senior Statutory Auditor) (Senior Statutory Auditor)
for and on behalf of ADC Accountants Limited, Statutory Auditor

27/10/2026

Uthink People Developing People
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 January 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	58,272	500	58,772	64,288
Investments	4	3,715	-	3,715	3,262
Other	5	48,734	1,199,715	1,248,449	1,272,631
		110,721	1,200,215	1,310,936	1,340,181
EXPENDITURE ON:					
Raising funds	7	(71,552)	-	(71,552)	(45,675)
Charitable activities:	7				
Uthink Expenditure		(143,238)	(1,098,337)	(1,241,575)	(1,179,511)
Charitable activities		(1,974)	(21,775)	(23,749)	(38,792)
		(216,764)	(1,120,112)	(1,336,876)	(1,263,978)
NET (EXPENDITURE)/INCOME		(106,043)	80,103	(25,940)	76,203
NET MOVEMENT IN FUNDS		(106,043)	80,103	(25,940)	76,203
RECONCILIATION OF FUNDS:					
Total funds brought forward		428,223	115,004	543,227	467,024
TOTAL FUNDS CARRIED FORWARD	16	322,180	195,107	517,287	543,227

The notes on pages 15 to 22 form part of these financial statements.

Uthink People Developing People
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 January 2026

	Notes	Unrestricted funds	Restricted funds	2025 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	64,288	-	64,288
Investments	4	3,262	-	3,262
Other	5	101,967	1,170,664	1,272,631
		169,517	1,170,664	1,340,181
EXPENDITURE ON:				
Raising funds	7	(45,675)	-	(45,675)
Charitable activities:	7			
Uthink Expenditure		(157,643)	(1,021,868)	(1,179,511)
Charitable activities		(5,000)	(33,792)	(38,792)
		(208,318)	(1,055,660)	(1,263,978)
NET INCOME		(38,801)	115,004	76,203
NET MOVEMENT IN FUNDS		(38,801)	115,004	76,203
RECONCILIATION OF FUNDS:				
Total funds brought forward		467,024	-	467,024
TOTAL FUNDS CARRIED FORWARD	16	428,223	115,004	543,227

The notes on pages 15 to 22 form part of these financial statements.

Uthink People Developing People
Balance Sheet
As At 31 January 2026

	Notes	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	12	56,709	-	56,709	63,398
		56,709	-	56,709	63,398
CURRENT ASSETS					
Debtors	13	63,865	-	63,865	66,070
Cash at bank and in hand		306,717	182,679	489,396	425,560
		370,582	182,679	553,261	491,630
Creditors: Amounts Falling Due Within One Year	14	(105,111)	12,428	(92,683)	(11,801)
NET CURRENT ASSETS (LIABILITIES)		265,471	195,107	460,578	479,829
TOTAL ASSETS LESS CURRENT LIABILITIES		322,180	195,107	517,287	543,227
NET ASSETS		322,180	195,107	517,287	543,227
FUNDS OF THE CHARITY					
Restricted Funds				195,107	115,004
Unrestricted Funds				322,180	428,223
TOTAL FUNDS	16			517,287	543,227

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

On behalf of the board



Mr Gary Pate

Trustee
27/10/2026

The notes on pages 15 to 22 form part of these financial statements.

Uthink People Developing People
Statement of Cash Flows
For The Year Ended 31 January 2026

	Notes	2026 £	2025 £
Cash flows from operating activities			
Net cash generated from operations	1	72,397	80,982
Net cash generated from operating activities		72,397	80,982
Cash flows from investing activities			
Purchase of tangible assets		(12,215)	(8,823)
Interest received		3,715	3,262
Net cash used in investing activities		(8,500)	(5,561)
Increase in cash and cash equivalents		63,897	75,421
Cash and cash equivalents at beginning of year	2	425,499	350,078
Cash and cash equivalents at end of year	2	489,396	425,499

1. Reconciliation of (expenditure)/income to cash generated from operations

	2026	2025
	£	£
Net (expenditure)/income	(25,940)	76,203
Adjustments for:		
Interest income	(3,715)	(3,262)
Depreciation of tangible assets	18,904	15,583
Movements in working capital:		
Decrease/(increase) in trade and other debtors	7,185	(8,819)
Increase in trade and other creditors	75,963	1,277
Net cash generated from operations	72,397	80,982

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2026	2025
	£	£
Cash at bank and in hand	489,396	425,560
Overdraft facilities repayable on demand	-	(61)
Cash and cash equivalents as stated in the Statement of Cash Flows	489,396	425,499

3. Analysis of changes in net funds

	As at 1 February 2025	Cash flows	As at 31 January 2026
	£	£	£
Cash at bank and in hand	425,560	63,836	489,396
Overdraft facilities repayable on demand	(61)	61	-
Cash and cash equivalents	425,499	63,897	489,396

1. General Information

Uthink People Developing People is a company limited by guarantee, incorporated in England & Wales, registered number 08314738 and registered charity number 1150504. The registered office is Suite 16 West Lancashire Investment Centre, White Moss Business Park, Skelmersdale, WN8 9TG.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

All income received is credited to the Statement of Financial Activities when the goods or services are deemed to be supplied.
This is generally in the same period the monies are received. However, payments received in advance of delivery are recognised on the balance sheet as liabilites.

2.3. Resources Expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of resources. Grants are reflected in the balance sheet when a constructive obligation exists, notwithstanding that they may be paid in future accounting periods.

2.4. Tangible Fixed Assets and Depreciation

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

Plant & Machinery	25% Reducing Balance
Motor Vehicles	25% Reducing Balance
Fixtures & Fittings	25% Reducing Balance
Computer Equipment	25% Reducing Balance

2.5. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2026 Total funds
	£	£	£
Donations and gifts	58,272	-	58,272
Grants	-	500	500
	58,272	500	58,772

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	64,288	-	64,288
Grants	-	-	-
	64,288	-	64,288

4. Investment Income

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Bank interest receivable	3,715	3,262

5. Other Income

	Unrestricted funds	Restricted funds	2026 Total funds
	£	£	£
Rental and other income from property	4,887	-	4,887
Other Income	43,847	-	43,847
Housing Benefits	-	1,199,715	1,199,715
Support Income	-	-	-
	48,734	1,199,715	1,248,449

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Rental and other income from property	84,786	-	84,786
Other Income	17,181	-	17,181
Housing Benefits	-	1,162,280	1,162,280
Support Income	-	8,384	8,384
	101,967	1,170,664	1,272,631

6. Net Income/(Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets - owned	18,904	15,583

7. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 8)	2026 Total
	£	£	£
Raising funds	-	71,552	71,552
Uthink Expenditure	316,591	924,984	1,241,575
Charitable activities	-	23,749	23,749
	316,591	1,020,285	1,336,876

	Activities undertaken directly	Support costs (see note 8)	2025 Total
	£	£	£
Raising funds	-	45,675	45,675
Uthink Expenditure	273,280	906,231	1,179,511
Charitable activities	-	38,792	38,792
	273,280	990,698	1,263,978

8. Support Costs

	Raising funds	Uthink Expenditure	Charitable activities	2026 Total
	£	£	£	£
Employee costs	-	38,936	-	38,936
Premises expenses	-	698,730	-	698,730
General administration	71,552	187,318	23,749	282,619
	71,552	924,984	23,749	1,020,285

	Raising funds	Uthink Expenditure	Charitable activities	2025 Total
	£	£	£	£
Employee costs	-	44,862	-	44,862
Premises expenses	-	724,376	-	724,376
General administration	45,675	136,993	38,792	221,460
	45,675	906,231	38,792	990,698

9. Auditor's Remuneration

Remuneration received by the charitable company's auditors and their associates during the year was as follows:

£960.00

10. Staff Costs

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	243,858	216,913
Social security costs	18,252	15,235
Other pension costs	5,617	4,933
	267,727	237,081

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

11. Average Number of Employees

Average number of employees during the year was: 9 (2025: 9)

12. Tangible Assets

	Plant & Machinery	Motor Vehicles	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 February 2025	-	22,500	152,279	8,901	183,680
Additions	3,414	-	7,802	999	12,215
As at 31 January 2026	3,414	22,500	160,081	9,900	195,895
Depreciation					
As at 1 February 2025	-	14,221	102,284	3,777	120,282
Provided during the period	854	2,070	14,449	1,531	18,904
As at 31 January 2026	854	16,291	116,733	5,308	139,186
Net Book Value					
As at 31 January 2026	2,560	6,209	43,348	4,592	56,709
As at 1 February 2025	-	8,279	49,995	5,124	63,398

13. Debtors

	2026	2025
	£	£
Due within one year		
Trade debtors	55,198	50,383
Other debtors	8,667	15,687
	63,865	66,070

14. Creditors: Amounts Falling Due Within One Year

	2026	2025
	£	£
Bank loans and overdrafts	-	61
Other creditors	35,468	5,461
Taxation and social security	-	4,119
Accruals and deferred income	57,215	2,160
	92,683	11,801

15. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £5,617 (2025: £4,933).

At the balance sheet date contributions of £NIL were due to the fund and are included in creditors.

16. Movement in Funds

	As at 1 February 2025	Income	Expenditure	As at 31 January 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	428,223	110,721	(216,764)	322,180
Restricted funds				
Housing Benefits & Support Income	115,004	1,200,215	(1,120,112)	195,107
Total funds	543,227	1,310,936	(1,336,876)	517,287

	As at 1 February 2024	Income	Expenditure	As at 31 January 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	467,024	169,517	(208,318)	428,223
Restricted funds				
Housing Benefits & Support Income	-	1,170,664	(1,055,660)	115,004
Total funds	467,024	1,340,181	(1,263,978)	543,227

17. Transactions with Trustees

During the year ended 31 January 2026 the expenses reimbursed to the trustees or paid directly to third parties were as follows:

	2026	2025
	£	£
Travel	19,604	25,620
Other Expenses	3,442	15,490
	23,046	41,110

Number of trustees reimbursed for expenses during the year was 3 (2025: 3)

18. Related Party Disclosures

A loan was made in the year to Uthink CIC of £5,000.00, of which £2,000 was repaid in the year. The balance outstanding as at 31st January was £3,000.00.

Uthink CIC

The Charities have common Trustees and Directors.

19. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

20. FRC's Ethical Standard - Provision Available for Small Entities

In common with other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	58,272	64,288
Grants	500	-
	58,772	64,288
Investments		
Bank interest receivable	3,715	3,262
	3,715	3,262
Other		
Rental and other income from property	4,887	84,786
Other Income	43,847	17,181
Housing Benefits	1,199,715	1,162,280
Support Income	-	8,384
	1,248,449	1,272,631
	1,310,936	1,340,181
EXPENDITURE ON:		
Raising funds		
Projects & Artist Fees	(71,552)	(45,675)
	(71,552)	(45,675)
Charitable Activities:		
Uthink Expenditure		
Wages and salaries	(243,858)	(216,913)
Employers NI	(18,252)	(15,235)
Employers pensions - defined contribution schemes	(5,617)	(4,933)
Hire and leasing of motor vehicles	(26,848)	(16,650)
Data and telecommunications costs	(3,112)	(3,966)
Depreciation of plant and machinery	(854)	-
Depreciation of motor vehicles	(2,070)	(2,760)
Depreciation of fixtures and fittings	(14,449)	(12,211)
Depreciation of computer equipment	(1,531)	(612)
Staff training	-	(638)
Staff welfare	(180)	(3,119)
Travel expenses	(38,756)	(41,105)
Rent	(666,935)	(705,076)

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Rates	(16,353)	(1,692)
Light and heat	(5,575)	(5,416)
Cleaning	(6,150)	(4,764)
Fire, Safety & Security costs	(3,717)	(7,428)
Vehicle running costs	(19,310)	(17,112)
Computer and IT consumables	(14,969)	(12,807)
Repairs, renewals and maintenance	(93,306)	(56,774)
Insurance	(44,841)	(38,702)
Accountancy fees	(2,940)	(2,760)
Legal fees	(8,345)	(6,449)
Subscriptions	(1,972)	(1,095)
Bank charges	(800)	(504)
Other office costs	(835)	(790)
	(1,241,575)	(1,179,511)
Charitable activities		
Charitable donations	(1,974)	(5,000)
Client Welfare	(5,924)	(10,377)
Aids & Adaptations	(15,851)	(23,415)
	(23,749)	(38,792)
	(1,336,876)	(1,263,978)
NET (EXPENDITURE)/INCOME	(25,940)	76,203