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REGISTERED COMPANY NUMBER: SC351218 (Scotland)
REGISTERED CHARITY NUMBER: SC039383

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

FOR

CHILDREN IN DISTRESS

Fortus Limited
Business Advisors & Accountants
5 & 6 Manor Court
Manor Garth
Scarborough
North Yorkshire
YO11 3TU

CONTENTS OF THE FINANCIAL STATEMENTS
For The Year Ended 31 December 2025

REFERENCE AND ADMINISTRATIVE DETAILS
For The Year Ended 31 December 2025

TRUSTEES	Ms D L Comsa Reverend J B Hurn (resigned 2.7.25) Ms A N Martin Ms M C Mitu Mr C J Paris Miss C Irimie (appointed 2.7.25) Mrs M H Gibbs (appointed 19.7.25)
REGISTERED OFFICE	The Melting Pot 15 Carlton Road Edinburgh EH8 8DL
REGISTERED COMPANY NUMBER	SC351218 (Scotland)
REGISTERED CHARITY NUMBER	SC039383
INDEPENDENT EXAMINER	Fortus Limited Business Advisors & Accountants 5 & 6 Manor Court Manor Garth Scarborough North Yorkshire YO11 3TU
BANKERS	Royal Bank of Scotland City Branch 10 Gordon Street Glasgow G1 3PL
SOLICITORS	Wilkin Chapman Rollits Citadel House 58 High Street Hull HU1 1QE

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report, which incorporates the Directors report and strategic report, with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provision 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 (FRS102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Vision, Mission, Aim, Structure and Partners
Our Vision : Building brighter futures for children, families and communities.

Purpose: Our work in Romania has grown over the last 36 years. Our initial focus of caring for children with HIV/AIDS has evolved into provision of respite, palliative, and end- of- life care, and we have developed some of the best-trained and most experienced paediatric nurses in Romania.

Until 2022, our flagship centre, St Margaret's Hospice has provided specialist care to infants and children with a range of complex neurological needs, physical disabilities, and those who need a little extra support to overcome discrimination, disadvantage, and an opportunity to change their future.

The good work has evolved and continues in a new family and community style environment. We opened Casa Maria, our new Children's Family House in Romania that provides care for children living with the most severe disabilities. It builds on the legacy of our flagship St Margaret's Hospice and Children's Centre.

Aim: To provide grant funding to grass roots projects which support the wellbeing of children, young people, their families and communities across the United Kingdom and Romania..

Structure, Children in Distress is a UK charity registered with the Scottish Charity Regulator, with a registered office in Glasgow and a commercial trading arm, which operates two charity thrift shops in Cleveland and North Yorkshire. A loyal, enterprising and vibrant volunteer and donor network underpins and makes possible the charity's mission of care. We work with the foundation and partner organisation in Romania.

Children in Distress in-Country Partners

Romania - Copii in Dificultate.
St Christopher's - Curtea de Arges
Arges Community Projects

Public benefit
Children in Distress serves the children of Romania and the UK. The Charity works with volunteers and supporting partner organisations that provide financial and pro bono support, as well as advice and guidance in best practice in hospice care, free at the point of delivery, and child development and educational and welfare opportunities for those who need them.

The expertise provided by professionals and education provided to professionals in education, medicine, the disciplines allied to medicine and social welfare, is subsidised where possible.

ACHIEVEMENTS AND PERFORMANCE
Charitable activities
Romanian Projects

Casa Maria

To provide family environment with specialist care for children with complex needs

- A home for 12 children a safe, home with specialist care opened.
- Continued therapies to help children with mobility, nutritional needs and education.
- A centre of specialist best practice in care for children with complex disabilities.

Community Education

A community-based project providing support for children from disadvantaged communities, extra tuition, extracurricular education and support to remain in school.

- Programme established with local authorities.
- Free of charge space provided by local authorities. Volunteers recruited.
- Programme launched in November 2023 to support 80 children and has subsequently benefitted a further 140 children.

Zarnesti Pineview Retreat Lodge

The vision for the future in Romania is to create a respite space that will encourage social integration of children and young people of mixed abilities whilst providing rest for the children with complex disabilities, parents and carers.

- Work continues the process of obtaining preliminary authorisations for construction.
- To obtain funds to further the project.

UK Projects

Flavours of Home - Nurturing Heritage, Hope and Community through Food

Flavours of Home is a vibrant after-school initiative where children gather each week to explore the rich traditions of Romanian cuisine in a fun, hands-on environment. Guided by experienced cooks and community elders, the children learn to prepare traditional dishes while hearing the stories, customs, and history that have shaped generations. Each recipe becomes a bridge between past and present - a way to honour family roots and strengthen cultural pride.

The "Nicolae Iorga" Sunday School. Keeping Romanian Language and Culture alive in Hull

We provide a grant to the Nicolae Lorga Sunday School in Hull. Launched in March 2025, the project was created with one heartfelt purpose - to bring together Romanian families and help the next generation stay connected to their language, culture, and roots.

Alexz Educational - Empowering Young Futures: Life, Learning & Wellbeing

We provide a grant to Alexz Educational in London, to enable delivery of a life-changing project supporting Romanian young people aged 12-16 to build confidence, wellbeing, and skills for the future.

ACHIEVEMENTS AND PERFORMANCE
Fundraising activities
Shoebox Campaign

An annual fundraising activity to provide love in a box to over 5000 children at Christmas.
- 2025 delivered over 5000 boxes to Romania in time for Christmas.
- Over £11k raised in 2025.

Legacies, Substantial Personal & Trust Donations

Legacies and in-memoriam provide some income, making the work of the Charity possible over the past few years. The trustees therefore acknowledge the generosity of those who consider the Charity's mission of care to the Children in Romania important and worthy of a legacy, sponsorship or Trust donation. Without these donations, much of the capital building and renovation works which have taken place during this financial year would not have been possible. It is acknowledged in 2025 that these have declined in number and value.

We remember with gratitude gifts, trust donations, legacy and in-memoriam giving from and on behalf of:

Major Donors

Pauline Wells
Frank Russell legacy
Barbara Lines
Haque Catherine Parks
Alyth Hughes
Rodger & Matty Garer
Roy Wheeler
Derek Hodge
Anne Leppard

Funds raised in 2025

Total £191k

- £116k from regular giving/donations
- £39k from Legacies
- £21k Gift Aid
- £15k Donated Services and Facilities

FINANCIAL REVIEW

Financial position

Total income received in the year to 31 December 2025 was £343,868 - (2024 - £574,511) whilst expenditure costs were £557,369, in 2024 - £618,487 This resulted in a deficit/investment of (£215,501), in 2024 - £43,976 in deficit.

During 2025, the charity remained focused on sustaining its support for vulnerable children and families in Romania while responding to a more challenging fundraising environment. Despite a significant reduction in overall income compared with the previous year, the Trustees remained committed to ensuring that resources continued to be directed towards frontline programmes and services.

The charity maintained substantial financial support for its partner organisations in Romania, providing funding to enable the continued delivery of care, education and family support initiatives. In total, £205,435 was transferred to Romania during the year, reflecting the charity's ongoing commitment to improving outcomes for disadvantaged children and young people.

Investment also continued in the charity's fundraising and retail operations, recognising the importance of generating sustainable unrestricted income to support future activities. Our retail shops remained an important source of income and community engagement, while fundraising activities and supporter relationships continued to be developed to strengthen future income streams.

The charity further invested in its people, systems and governance arrangements to ensure effective management of resources and the continued delivery of its charitable objectives. Trustees remain committed to maintaining a resilient and sustainable organisation that is well placed to support beneficiaries both now and in the future.

Closing reserves at the balance sheet date were £110,987, consisting of £110,987 unrestricted funds and £NIL restricted funds.

Reserves policy

The Trustees have adopted a reserves policy, which they consider appropriate to ensure the continued ability of the Charity to meet its objectives. The Charity aims to maintain reserves at a level, which will provide a minimum of 6 months free reserves to cope with contingencies

FUTURE PLANS

The current Board was appointed at the 2022 AGM and undertook a full strategic review at that time, focused on investment in structure, people, governance and operations to ensure the wellbeing and sustainability and future direction of the charity. The strategy was built on the evolving environment in Romania and the strategic direction agreed by the Board of Copii in Dificultate in respect of the Romanian foundation.

The UK strategy directly supports and complements that of the Romania foundation. In 2025 Children in Distress UK will continue to focus on growth and development to meet the needs of an ambitious plan set out by the Romanian foundation and an evolving plan for the Uk. The charity celebrated 35 years in 2024 with events provided in the UK and in Romania to mark this important milestone.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Charity constitution

The charity is established to promote the care of children and young people in South-Eastern Europe. As a registered charity the Trustees confirm that they pay due regard to the OSCR guidance on public benefit in determining activities.

Recruitment and appointment of new trustees

Trustees are invited to apply giving their background and experience and appointed at the Annual General Meeting or co-opted until the meeting

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The governing body of the charity is the Board of Trustees, which comprises six members and meet four or five times a year to review strategy and performance together with the Chief Executive or Operations Manager. The Trustees make decisions about policy and delegate executive decisions to the staff of the Charity through the Chief Executive and the staff.

Patron

HRH Princess Maria of Romania

Staff

Simon Errington, CEO from June 2023
Daniella Finley - Charity Administrator from February 2024 until June 2025
Neile Abbs - Hub Manager (Yorkshire) from May 2024

Contracted Staff

Karen Taylor, Bookkeeper from Feb 2023
Jelena Krzanicki, Marketing from February 2024 until December 2025
Hannah-Liisa Kirchin, Social Media from February 2024 until March 2025
Beth Cameron, Marketing from March 2025

Shop Managers

Tracy Russell, Kirkbymoorside
Tracy England, Guisborough
Melanie Morgan, Shildon - Redundancy in July 2025

Charity management
Decision Making

Directors/Trustees

1. The number of Directors/Trustees with which the Company proposes to operate shall be a minimum of 5 and a maximum of 10.
2. Subscribers to the board shall be admitted as members of the Company and all members of the company shall either sign a written consent to become a member or sign the register of members on becoming a member.
3. A member may withdraw at any time from the Company by giving at least seven days' notice to the Company. Membership is not transferable

Induction and training of new trustees

New Trustees are given a full pack of information on the charity and its Governance Documents.

Approved by order of the board of trustees on 25 June 2026 and signed on its behalf by:

Ms A N Martin - Trustee

I report on the accounts for the year ended 31 December 2025 set out on pages eight to sixteen.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement
In connection with my examination, no matter has come to my attention :

(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr P B Dixon FCA
The Institute of Chartered Accountants in England and Wales

Fortus Limited
Business Advisors & Accountants
5 & 6 Manor Court
Manor Garth
Scarborough
North Yorkshire
YO11 3TU

25 June 2026

STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		191,849	393,412
Other trading activities	3	148,661	174,518
Investment income	4	3,358	6,581
Total		343,868	574,511
EXPENDITURE ON			
Raising funds		274,235	333,058
Charitable activities			
Charitable activities		77,699	73,033
Transfers to Romania		205,435	212,396
Total		557,369	618,487
NET INCOME/(EXPENDITURE)		(213,501)	(43,976)
RECONCILIATION OF FUNDS			
Total funds brought forward		324,488	368,464
TOTAL FUNDS CARRIED FORWARD		110,987	324,488

The notes form part of these financial statements

BALANCE SHEET
31 December 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	10	2,789	10,351
CURRENT ASSETS			
Debtors	11	9,926	17,314
Cash at bank		106,787	317,629
		116,713	334,943
CREDITORS			
Amounts falling due within one year	12	(8,515)	(20,806)
NET CURRENT ASSETS		108,198	314,137
TOTAL ASSETS LESS CURRENT LIABILITIES		110,987	324,488
NET ASSETS		110,987	324,488
FUNDS	14		
Unrestricted funds		110,987	324,488
TOTAL FUNDS		110,987	324,488

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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 25 June 2026 and were signed on its behalf by:

Ms A N Martin - Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

Children in Distress is a charitable company, limited by guarantee, registered in Scotland. The charitable company's registered number and registered office can be found on the reference and administrative details page of these financial statements.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102). The financial statements have also been prepared in accordance with the charities Accounts (Scotland) Regulations Act 2003 and the Charities and Trustee Investment (Scotland) Act 2005.

The charity is a public benefit entity as defined by FRS102.

The accounts are prepared in sterling, which is the functional currency of the group. Monetary amounts in these financial statements are rounded to the nearest pound.

The accounts have been prepared under the historical cost convention. The principle accounting polices adopted are set out below. These polices have been consistently applied to all periods presented.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations and grants to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation or grant and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds expenditure comprises costs incurred by the charity in the delivery of its activities for the benefit of the 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 and governance costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, which support the Charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

continued...

2. ACCOUNTING POLICIES - continued

Grants receivable
Income from government and other grants, whether 'capital' or 'revenue' are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any conditions attached to the grants have been met, or fulfilment of these conditions is wholly within the control of the charity.

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

Motor vehicles	-	25% on reducing balance
Computer equipment	-	33% on cost

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Impairment of fixed assets.
At each reporting end date, the charity reviews the carrying amounts of the tangible assets to determine whether there are any indication that those assets have suffered 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).

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes. It is therefore potentially exempt from taxation in respect of income or capital gains to the extent that such income or gains are applied for charitable purposes.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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 charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern
The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

continued...

2. ACCOUNTING POLICIES - continued

Going concern

Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising are recognised in the statement of financial activities.

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	16,223	36,193
Shop income	132,438	138,325
	148,661	174,518

4. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	3,358	6,581

5. GRANTS PAYABLE

	2025	2024
	£	£
Transfers to Romania	205,435	212,396

Transfers to Romania were made to partner institutions.

6. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Auditors' remuneration	-	7,620
Depreciation - owned assets	3,096	4,611
Deficit on disposal of fixed assets	929	16

7. 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

	2025	2024
	£	£
Trustees' expenses	-	150

Expenses reimbursed for travel costs in 2024 were for trustees attending a fundraising event.

continued...

8. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	147,153	136,152
Social security costs	4,016	4,818
Other pension costs	2,742	2,354
	153,911	143,324

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

	2025	2024
Charitable activities	7	7

No employees received emoluments in excess of £60,000 in the current year or prior year.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	393,412
Other trading activities	174,518
Investment income	6,581
Total	574,511
EXPENDITURE ON	
Raising funds	333,058
Charitable activities	
Charitable activities	73,033
Transfers to Romania	212,396
Total	618,487
NET INCOME/(EXPENDITURE)	(43,976)
RECONCILIATION OF FUNDS	
Total funds brought forward	368,464
TOTAL FUNDS CARRIED FORWARD	324,488

continued...

10. TANGIBLE FIXED ASSETS

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 January 2025	21,700	10,898	32,598
Disposals	(10,500)	(1,068)	(11,568)
At 31 December 2025	11,200	9,830	21,030
DEPRECIATION			
At 1 January 2025	17,540	4,707	22,247
Charge for year	-	3,096	3,096
Eliminated on disposal	(6,340)	(762)	(7,102)
At 31 December 2025	11,200	7,041	18,241
NET BOOK VALUE			
At 31 December 2025	-	2,789	2,789
At 31 December 2024	4,160	6,191	10,351

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other debtors	1,593	2,893
VAT	481	1,238
Prepayments	7,852	13,183
	9,926	17,314

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	2,180	7,849
Social security and other taxes	2,919	2,373
Other creditors	533	522
Accrued expenses	2,883	10,062
	8,515	20,806

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Within one year	18,698	11,931
Between one and five years	58,280	25,778
	76,978	37,709

continued...

14. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	324,488	(213,501)	110,987
TOTAL FUNDS	324,488	(213,501)	110,987

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	343,868	(557,369)	(213,501)
TOTAL FUNDS	343,868	(557,369)	(213,501)

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	368,464	(43,976)	324,488
TOTAL FUNDS	368,464	(43,976)	324,488

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	574,511	(618,487)	(43,976)
TOTAL FUNDS	574,511	(618,487)	(43,976)

 continued...

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	368,464	(257,477)	110,987
TOTAL FUNDS	368,464	(257,477)	110,987

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	918,379	(1,175,856)	(257,477)
TOTAL FUNDS	918,379	(1,175,856)	(257,477)

15. RELATED PARTY DISCLOSURES

During the year payments were made to Simon Errington Limited for contracted services totalling £23,800 (2024 £51,450).

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	116,105	133,721
Gift aid	21,208	21,682
Legacies	39,536	223,009
Donated services and facilities	15,000	15,000
	191,849	393,412
Other trading activities		
Fundraising events	16,223	36,193
Shop income	132,438	138,325
	148,661	174,518
Investment income		
Deposit account interest	3,358	6,581
Total incoming resources	343,868	574,511
EXPENDITURE		
Raising donations and legacies		
Wages	147,153	136,152
Social security	4,016	4,818
Pensions	2,742	2,354
Shop rent and rates	23,736	25,436
Shop insurance	1,221	1,612
Shop light and heat	5,095	5,441
Telephone	6,490	6,677
Printing, postage, stationery and advertising	955	7,822
Shop repairs and sundries	6,189	3,452
Computer consumables and support	3,455	5,744
Motor expenses	3,426	5,074
Equipment leasing	-	1,897
Hotel and travel expenses	2,571	6,901
Website	1,008	13,188
Fundraising events costs	-	22,394
Till system	4,882	3,768
Shoe box appeal costs	11,329	10,933
Contracted services	43,738	61,660
Depreciation of tangible fixed assets	3,096	4,611
Loss on sale of tangible fixed assets	929	16
	272,031	329,950
Other trading activities		
Shop purchases	2,204	3,108

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
For The Year Ended 31 December 2025

	2025	2024
	£	£
Other trading activities		
Charitable activities		
Transport and warehousing	15,000	15,000
Grants to institutions	205,435	212,396
	220,435	227,396
Support costs		
Management		
Trustees' travel expenses	-	150
Rent and rates	18,145	17,596
Insurance	2,550	2,577
Bank charges	7,033	7,661
Sundries	4,710	3,968
	32,438	31,952
Governance costs		
Auditors' remuneration	-	7,620
Accountancy, bookkeeping and legal	30,261	18,461
	30,261	26,081
Total resources expended	557,369	618,487
Net expenditure	(213,501)	(43,976)

This page does not form part of the statutory financial statements