**REGISTERED COMPANY NUMBER: SC09386**
**REGISTERED CHARITY NUMBER: SC011480**

# Report of the Trustees and Consolidated Financial Statements for the Year Ended 31 October 2025 for Possil Community Business Limited (A Company Limited by Guarantee)

Watson & Company
Oakfield House
378 Brandon Street
Motherwell
North Lanarkshire
ML1 1XA

**POSSIL COMMUNITY BUSINESS LIMITED**

**Contents of the Consolidated Financial Statements for the Year Ended 31 October 2025**


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**POSSIL COMMUNITY BUSINESS LIMITED**
**Strategic Report**
**for the Year Ended 31 October 2025**

The trustees, who are also the directors of the charity for the purposes of the Companies Act 2006, present their strategic report for the year ended 31 October 2025.

The main businesses of the group trading companies are that of providing security services and commercial cleaning. The companies involved in this are Allander Security Ltd (AS) and Allander Cleaning Services Ltd (ACS).

ACS has also had a policy, in recent years, of investing in properties for rent. This is considered to be a successful policy and it is planned to continue with this in the future.

Profits have been maintained over several years despite the challenges of normal trading competition.

Main risks to the continued profitable trading are considered to be in relation to being successful in the tendering processes and the availability of suitable staff. Where staff are not available, then subcontractors are used, but they tend to be expensive.

It is anticipated that the companies will be able to successfully overcome any such problems and will be pro active in negating the risks should they arise. It is considered that the companies have excellent relationships with clients and subcontractors, which they seek to maintain in order to minimise any risk.

On behalf of the board of trustees:

........................................

Mrs S McGinlay - Trustee

Date: 7th July 2026

**Report of the Trustees**
**for the Year Ended 31 October 2025**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report together with the consolidated financial statements of the charity and its subsidiaries for the year ending 31 October 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

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 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.

## REFERENCE AND ADMINISTRATIVE DETAILS

**Registered Company number**
SC093836
**Registered Charity number**
SC011480
**Registered office**
136 Strathmore Road
Balmore Industrial Estate
Glasgow
G22 7DW

**Trustees**
Mrs S McGinlay
C Turnbull
C Millar

**Company Secretary**
S Russell

**Accountants**
Watson & Company
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

**Auditors**
WDM Associates
Registered Auditors
Chartered Accountants
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

## 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. It was incorporated on 14 June 1985.

**Report of the Trustees**
**for the Year Ended 31 October 2025**

**Appointment of Trustees**
In accordance with the Articles of Association trustees are appointed from the local community as required.

**Trustee induction and training**
Training and induction is given to new trustees regarding their responsibilities and duties.

**Risk management**
The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Whilst risk management can limit risk, it does not eliminate risk. The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operation and finances of the charity and are satisfied that the systems in place to mitigate exposure to these risks are operating effectively.

## OBJECTIVES AND ACTIVITIES

**Objectives and Aims**
The charity was established to relieve poverty by the alleviation of unemployment principally for the residents of Greater Possil without distinction as to race, age, gender or political, religious or other opinion.

**Significant activities**
The main activities of the charity has been the establishment of three wholly owned subsidiaries, two of which are trading, providing secure employment and offering commercial services throughout Scotland in the cleaning and security sectors.

**Volunteers**
The charity does not recruit volunteers.

## ACHIEVEMENT AND PERFORMANCE

During the year the trading activities were successful in maintaining employment levels and continuing to promote employment locally and nationally.

The company operations continued to be successfully directed with a number of blue chip clientele and high scoring monitoring visits.

While the Keyholding service has a high customer base, the subsidiary company continues to grow in this area and is also now increasing the mobile response team.

There has been continued expansion into CCTV systems: installation and monitoring. These services are being offered to both new and current customers.
Cleaning services continue to expand in Edinburgh area. New business has been achieved in both the public and the private sectors.

In 2025, three new properties have been added to the existing property portfolio. All properties are situated in the West of Scotland and on average, each property generates a monthly income of £570.

The trading companies in the group, namely Allander Security Ltd and Allander Cleaning Services Ltd, continue to make profits. Accreditation to approved industry regulators was maintained and contracts in place give assurance in respect of future profitable trading.

POSSIL COMMUNITY BUSINESS LIMITED

**Report of the Trustees**
**for the Year Ended 31 October 2025**

## FINANCIAL REVIEW

The financial review of the two trading subsidiary companies is as follows:

**Allander Security Limited**

**Income**

Turnover has risen to £5,023,836, an increase of £149,215 from the previous year which is an increase of 3%. There is a high retention of existing work in a very competitive market. This income is derived from areas such as manned guarding, CCTV Mobile Patrols and Keyholding. Although manned guarding is the highest income generator, it has the lowest gross profit.

Other income of £13,315 is bank interest and £9,588 for rental income.

**Expenditure**

The main cost is wages. In the year ended 31 October 2025 total costs were £3,689,405 compared to £3,453,203 in 2024 an increase of 6.8% which is in line with turnover and the increase in employer national insurance costs as expected. All costs are closely controlled and monitored.
The profit before tax for Allander Security in 2025 was £348,911, a decrease of £91,135 from 2024.

**Allander Cleaning Services Limited**

**Income**

Turnover was £699,914 which is an increase of £4,989 (0.72%) on the previous year. New contracts were secured during 2023 and 2024 and the income from these is stable.

Flat rental income is £247,900 which is an increase of £39,651. 3 properties were added to the portfolio during 2024.

**Expenditure**

The main cost is wages. In the year ended 31 October 2025 total costs were £668,858 compared to £670,085 in 2024.
The second biggest expense is the flat costs. Repairs, insurance etc is £67,700 compared to £62,539 in 2024. No properties were added in 2025 so this is a reasonable increase.

The profit before gain on revaluation of the investments properties for Allander Cleaning in 2025 was £136,366, an increase of £34,848 from 2024.

The profitable trading has resulted in the group having a strong balance sheet at the year end. The continued investment in property for rental has been successful and it is anticipated that this investment policy will continue for the forseeable future. All profit will be retained within the reserves to fund normal trading activities. All reserves are unrestricted.

**Revaluation of property**

In accordance with accounting standards, the investment properties held by the group are revalued annually. At 31st October 2025, the properties were valued at £3.3 million with an original cost of £2.8 million. The increase in value during the year was £146,884.

## RELATED PARTIES

Possil Community Business Ltd is the parent company of the group and is a registered charity in Scotland.
It owns controlling shares in the the group companies who are limited companies in their own right, but do not have charitable status.

Regular board meetings, attended by the trustees and directors, are held where the operation of the companies and group as a whole are discussed and decisions are made in relation to the management and future plans of the companies and the group.

The only transactions with related parties were intra-group and do not form part of these consolidated financial statements.

POSSIL COMMUNITY BUSINESS LIMITED

Report of the Trustees
for the Year Ended 31 October 2025

**Key management personnel remuneration**

The trustees consider the board of trustees, as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All trustees give of their time freely and no trustee received remuneration or expenses.

**Going concern**

The Trustees regard the future operation of the group as a going concern. Cash held in bank accounts and investments was approximately £1 million and the investment property portfolio totalled £3.2 million at 31 October 2025.

**Reserves policy**

The intention of the Trustees is to maintain group general reserves to an equivalent of 9 months expenditure on unrestricted funds not designated for other purposes. This would provide sufficient funds to continue the current activities of the group in the event of a significant drop in income.

At 31 October 2025 the balance of general funds for the group was £4,950,923.

## Future Plans and Developments

The Trustees and their advisors continue to monitor the financial position of the group to ensure that the stewardship of resources and the availability of funds to meet commitments is managed for the long term welfare of the group. With the appointment during the year of a commercial director, the Trustees are of the opinion the competitiveness of the trading subsidiaries will be continue to be strengthened.

## Statement of Trustees' Responsibilities

The trustees (who are also the directors of Possil Community Business 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures and explained in the financial statements;
- prepare financial statements on the going concern basis unless there are indications to the contrary.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement as to disclosure of information to auditors**

So far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and each Trustee has taken all steps that they ought to have taken as a Trustee in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, WDM Associates, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report was approved by the Trustees on 7th July 2026 and signed on their behalf by:

........................................................ Mrs S McGinlay Trustee

**Report of the Independent Auditors to the Trustees and Members of Possil Community Business Limited**

**Opinion**

We have audited the financial statements of the Possil Community Business Limited for the year ended 31 October 2025 which comprise the consolidated Statement of Financial Activities, consolidated and parent company Balance Sheet, consolidated and parent company 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 charity 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 charity's affairs as at 31 October 2025 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, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 6 and 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 group and parent 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 charity'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 Strategic Report, and the Report of the Trustees, but does not include 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 Strategic Report and Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Trustees and Members of Possil Community Business Limited**

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and the parent company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or 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 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;
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the 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 group's and the parent 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 group or parent company or to cease operations, or have no realistic alternative but to do so.

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 it 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 obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements of the operations of the entity through enquiry and inspection;

**Our responsibilities for the audit of the financial statements**

- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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 Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with section 44 (1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's 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 charity and charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Graham Bonomy (Senior Statutory Auditor)
for and on behalf of WDM Associates (Statutory Auditors)
Chartered Accountants
Eligible to act as an auditor in terms of section 1212 of the Companies Act 2006
Oakfield House
378 Brandon Street
Motherwell
ML1 1XA

Date: 7th July 2026

**POSSIL COMMUNITY BUSINESS LIMITED**

**Consolidated and Company Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 October 2025**

| | Notes | Group 2025 Unrestricted Funds £ | Group 2024 Unrestricted Funds £ | Charity 2025 Unrestricted Funds £ | Charity 2024 Unrestricted Funds £ |
|---|---|---|---|---|---|
| **Income and Endowments from:** | | | | | |
| Donations and legacies | | | | | |
| Other trading activities | 3 | 5,723,750 | 5,569,546 | | |
| Investments | 4 | 277,376 | 225,392 | 4,220 | 3,604 |
| Other | | | | - | - |
| Total Income | | 6,001,126 | 5,794,938 | 4,220 | 3,604 |
| **Expenditure on:** | | | | | |
| Commercial trading and other operating activities | 3 | 5,671,369 | 5,399,675 | 185 | 3,748 |
| Expenditure on Charitable Activities | | 3,000 | - | 3,000 | - |
| **Total resources expended** | | 5,674,369 | 5,399,675 | 3,185 | 3,748 |
| **Net income/(expenditure) and net movement in funds before gains and losses on investments** | | 326,757 | 395,263 | 1,035 | (144) |
| Net gains/(losses) on investments | | 1,353 | 4,937 | - | - |
| **Other recognised gains/(losses)** | | | | | |
| Gains/(losses) on revaluation of assets | | 146,884 | 35,181 | - | - |
| **Net Incoming Resources** | | 474,994 | 435,381 | 1,035 | (144) |
| **Reconciliation of Funds** | | | | | |
| Total Funds Brought Forward | | | | | |
| As previously reported | | 4,475,929 | 3,802,759 | 662,914 | 663,058 |
| Prior year adjustment | | | 237,789 | - | - |
| As restated | | 4,475,929 | 4,040,548 | 662,914 | 663,058 |
| Total Funds Carried Forward | | 4,950,923 | 4,475,929 | 663,949 | 662,914 |

The notes form part of these financial statements

POSSIL COMMUNITY BUSINESS LIMITED

**Consolidated Balance Sheet**
**At 31 October 2025**

| | Note | Group 2025 | Group 2024 | Charity 2025 | Charity 2024 |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **FIXED ASSETS** | | | | | |
| Tangible Assets | 12 | 138,628 | 146,643 | 85,254 | 85,254 |
| Investments | 13 | - | - | 170,000 | 170,000 |
| Investment property | 14 | 3,282,268 | 2,832,116 | - | - |
| | | 3,420,896 | 2,978,759 | 255,254 | 255,254 |
| **CURRENT ASSETS** | | | | | |
| Debtors | 15 | 1,086,693 | 1,254,494 | 188,465 | 175,339 |
| Current asset investment | 16 | 64,461 | 63,108 | - | - |
| Cash at bank and In hand | | 1,249,505 | 975,291 | 221,340 | 233,431 |
| | | 2,400,659 | 2,292,893 | 409,805 | 408,770 |
| Creditors: Amounts falling due within one year | 17 | (771,521) | (733,332) | (1,110) | (1,110) |
| **NET CURRENT ASSETS** | | 1,629,138 | 1,559,561 | 408,695 | 407,660 |
| **TOTAL ASSETS LESS CURRENT LIABILITIES** | | 5,050,034 | 4,538,320 | 663,949 | 662,914 |
| **PROVISIONS FOR LIABILITIES** | 18 | (99,111) | (62,391) | - | - |
| **NET ASSETS** | | 4,950,923 | 4,475,929 | 663,949 | 662,914 |
| **FUNDS** | | | | | |
| **Unrestricted Funds** | 22 | 4,950,923 | 4,475,929 | 663,949 | 662,914 |
| **TOTAL FUNDS** | | 4,950,923 | 4,475,929 | 663,949 | 662,914 |

The financial statements were approved by the board of trustees and authorised for issue on 7th July 2026 and signed on its behalf by:

Susan McGinley

..........................................
Mrs S McGinlay - Trustee

The notes form part of these financial statements

POSSIL COMMUNITY BUSINESS LIMITED

## Cashflow statement
for the Year Ended 31 October 2025

| | Note | Group 2025 | Group 2024 | Charity 2025 | Charity 2024 |
|---|---|---|---|---|---|
| | | £ | £ | £ | £ |
| **Cashflows from operating activities** | | | | | |
| Cash generated from operations | 1 | 316,454 | 84,348 | (16,311) | (12,743) |
| **Cash flows from investing activities** | | | | | |
| Net cash from investing activities | 2 | (42,240) | (76,842) | 4,220 | 3,604 |
| (Decrease)/increase in cash and cash equivalents in the reporting period | | 274,214 | 7,506 | (12,091) | (9,139) |
| Cash and cash equivalents at the beginning of the year | | 975,291 | 967,785 | 233,431 | 242,570 |
| Total cash and cash equivalents at the end of the year | | 1,249,505 | 975,291 | 221,340 | 233,431 |

The notes form part of these financial statements

**Notes to the Cash Flow Statement**
**for the Year Ended 31 October 2025**

## 1. Reconciliation of net income/(expenditure) to net cashflow from operating activities

| | Group 2025 | Group 2024 | Charity 2025 | Charity 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Net movement in funds | 474,994 | 435,381 | 1,035 | (144) |
| Adjustments for: | | | | |
| Rent received | (257,488) | (208,249) | - | - |
| Interest received | (19,888) | (17,143) | (4,220) | (3,604) |
| Depreciation charges | 25,013 | 22,491 | - | - |
| (Profit)/loss on disposal of fixed assets | (650) | (2,178) | | |
| Gains on revaluation of investment property | (146,884) | (35,181) | - | - |
| (Increase)Decrease in current asset investments | (1,353) | (4,937) | | |
| (Increase)Decrease in debtors | 167,801 | (76,191) | (13,126) | (9,597) |
| (Decrease)/Increase in creditors | 38,188 | (38,615) | - | 602 |
| Increase in deferred taxation | 36,720 | 8,970 | | |
| Net cash (used in)/provided by operating activities | 316,453 | 84,348 | (16,311) | (12,743) |

## 2. Cash flows from investing activities

| | Group 2025 | Group 2024 | Charity 2025 | Charity 2024 |
|---|---|---|---|---|
| Rent received | 257,488 | 208,249 | - | - |
| Interest received | 19,888 | 17,143 | 4,220 | 3,604 |
| Receipts from sales of fixed asset investments | - | 1,000 | | |
| Payments to acquire investment property | (303,268) | (263,229) | - | - |
| Payments to acquire fixed assets | (16,998) | (48,627) | - | - |
| Receipts from sales of tangible fixed assets | 650 | 8,622 | - | - |
| Net cash from investing activities | (42,240) | (76,842) | 4,220 | 3,604 |

The notes form part of these financial statements

**Notes to the Financial Statements**
**For the year ended 31 October 2025**

## 1 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 with the exception of the investment property and other investments which are included at fair value.

The presentation currency of the financial statements is the Pound Sterling (£).

### Group Financial Statement

The financial statements consolidate the results of the charity and its three wholly owned subsidiaries (Allander Security Limited, Westguard Security Limited and Allander Cleaning Services Limited) on a line by line basis.

### Recognition of income

Turnover is measured at fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. Revenue from security and cleaning contracts are recognised over time as the security and cleaning services are performed.

Grants receivable are recognised when the charity is entitled to the income and it is probable it will be received.

Rental income is recognised on an accruals basis as it is earned.

### Going Concern

The financial statements have been prepared on going concern basis; that is that there is the assumption that the functions of the group will continue in operational existence.

### Fund Accounting

Unrestricted funds are available to use for any purpose of the charity. The charity and its subsidiaries do not have any funds that have restrictions placed upon them.

### General Provisions

The group accounts for income and expenditure in the period to which the service has taken place, rather than when cash payments are received or made. Where income and expenditure has been recognised but cash has not been received or paid, a debtor or creditor for the relevant amount is recorded in the Balance Sheet. Equally, where cash has been received or paid which is not yet recognised as income or expenditure, a creditor (income in advance) or debtor (payment in advance) is recorded in The Balance Sheet.

### Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off the cost of each asset over its estimated useful life:

| | |
|---|---|
| Property | Not provided |
| Plant & equipment | 25% reducing balance |
| Motor vehicles | 25% reducing balance/25% straight line |

The company policy in regard to property is to carry at cost. The property is maintained and is not devaluing.

### Investment Property

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in income and expenditure.

## 1 Accounting policies

### Financial instruments

A financial asset or financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price and are subsequently measured as follows : Debt instruments are subsequently measured at amortised cost and commitments to receive a loan and to make a loan to another entity are subsequently measured at amortised cost.

All other financial instruments, including derivatives, are initially recognised at fair value, which is normally the transaction price, and are subsequently measured at fair value with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment an impairment loss is recognised in profit or loss immediately.

All equity investments, regardless of significance, and other financial assets that are individually significant are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

### Impairment of Assets

At each reporting date fixed and intangible assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and impairment loss is recognised immediately in profit or loss.

If an impairment loss subsequently reverses, the carry amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in profit or loss.

### Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### Pension costs and other post-retirement benefits

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

### Taxation

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Financial Activities, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.
Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

### Deferred tax

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date. Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

## 2 Financial Performance of the charity and its subsidiaries

The consolidated statement of financial activities details the financial performance of the group. The charity had no external income and all income and expenses relate to the operation of the subsidiaries. Charitable donations made through the charity are shown on the consolidated income and expenditure account.

## 3 Income from other trading activities

The consolidated statement of financial activities details the financial performance of the group. The charity had no external income and all income and expenses relate to the operation of the subsidiaries. The summary financial performance of the subsidiaries is:

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Turnover | 5,723,750 | 5,569,546 |
| Cost of sales and administrative costs | (5,512,982) | (5,254,707) |
| Interest receivable | 15,668 | 13,539 |
| Rental income | 257,488 | 208,249 |
| Gain/(loss) on revaluation of assets and investments | 148,237 | 40,118 |
| Net profit | 632,161 | 576,745 |
| Tax on profit | (158,202) | (141,220) |
| Retained in subsidiaries | 473,959 | 435,525 |

## 4 Income from investments

| | Group 2025 | Group 2024 | Charity 2025 | Charity 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Rent received | 257,488 | 208,249 | - | - |
| Interest received | 19,888 | 17,143 | 4,220 | 3,604 |
| | 277,376 | 225,392 | 4,220 | 3,604 |

## 5 Government grants

No grant income was received during the year.

## 6 Expenditure on charitable activities

| | Group 2025 | Group 2024 | Charity 2025 | Charity 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Alleviation of poverty grants to local institutions | 3,000 | - | 3,000 | - |
| | 3,000 | - | 3,000 | - |

## 7 Net income/(expenditure)

Net income/(expenditure) is stated after charging:

| | Group 2025 | Group 2024 | Charity 2025 | Charity 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Auditor's remuneration | 14,000 | 14,500 | - | 800 |
| Depreciation - owned assets | 25,013 | 22,491 | - | - |
| | 39,013 | 36,991 | - | 800 |

## 8 Analysis of Staff Costs

| | Group 2025 | Group 2024 |
|---|---|---|
| | £ | £ |
| Salaries and wages | 3,887,554 | 3,738,617 |
| Social security costs | 411,395 | 328,653 |
| Pension costs | 59,314 | 56,018 |
| | 4,358,263 | 4,123,288 |

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

| | Group 2025 | Group 2024 |
|---|---|---|
| Management and administration | 5 | 5 |
| Security | 109 | 111 |
| Cleaning | 60 | 63 |
| | 174 | 179 |

## 9 Trustees' remuneration and benefits

There were no Trustees' remumeration or benefits for the year ended 31 October 2025 nor for the year ended 31 October 2024.

**Trustees' expenses**

There were no Trustees' expenses paid for the year ended 31 October 2025 nor for the year ended 31 October 2024.

## 10 Pensions

The Group operates defined contribution schemes for the benefit of employees. The assets of the scheme are administered by trustees in funds independent from those of the Group.

## 11 Taxation

The charity is not subject to taxation. During the year the company subsidiaries expanded and retained their post tax profits for working capital and further expansion. This resulted in taxation due on profits as shown in note 2.

**Notes to the Financial Statements**
**For the year ended 31 October 2025**

## 12 Tangible Fixed Assets

| | Group | | Charity | |
|---|---|---|---|---|
| | Land & Buildings | Plant & machinery etc | Land & Buildings | Plant & machinery etc |
| | £ | £ | £ | £ |
| **Cost or Valuation** | | | | |
| At 1 November 2024 | 85,254 | 258,626 | 85,254 | 29,576 |
| Additions | - | 16,998 | - | - |
| Disposals | - | (4,000) | - | - |
| At 31 October 2025 | 85,254 | 271,624 | 85,254 | 29,576 |
| **Depreciation** | | | | |
| At 1 November 2024 | - | 197,237 | - | 29,576 |
| Provision | - | 25,013 | - | - |
| On disposal | - | (4,000) | - | - |
| At 31 October 2025 | - | 218,250 | - | 29,576 |
| **Net Book Value** | | | | |
| At 31 October 2025 | 85,254 | 53,374 | 85,254 | - |
| At 31 October 2024 | 85,254 | 61,389 | 85,254 | - |

## 13 Fixed Asset Investments

**Investments held by the charity included the following:**

| | | 2025 | 2024 |
|---|---|---|---|
| | | £ | £ |
| **Investment in trading (100%) subsidiaries:** | | | |
| Allander Security Limited | 100,000 shares of £1 | 100,000 | 100,000 |
| Westguard Security Limited | 60,000 shares of £1 | 60,000 | 60,000 |
| Allander Cleaning Limited | 10,000 shares of £1 | 10,000 | 10,000 |
| | | 170,000 | 170,000 |

All are valued at the lower of cost or net realisable value.

## 14 Investment property

| | Group |
|---|---|
| | £ |
| **Fair Value** | |
| At 1 November 2024 | 2,832,116 |
| Additions | 303,268 |
| Revaluations | 146,884 |
| At 31 October 2025 | 3,282,268 |
| **Net Book Value** | |
| At 31 October 2025 | 3,282,268 |
| At 31 October 2024 | 2,832,116 |

| Fair value at 31 October 2025 is represented by: | £ |
|---|---|
| Valuation in 2022 | 287,534 |
| Valuation in 2023 | 3,676 |
| Valuation in 2024 | 35,181 |
| Valuation in 2025 | 146,884 |
| Cost | 2,808,993 |
| | 3,282,268 |

## 15 Debtors Amounts falling due within one year

| | Group 2025 | Group 2024 | Charity 2025 | Charity 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Trade debtors | 1,007,509 | 1,177,737 | - | - |
| Other debtors and accrued income | 79,184 | 76,757 | 328 | 318 |
| Amounts owed by group undertakings | | | 188,137 | 175,021 |
| | 1,086,693 | 1,254,494 | 188,465 | 175,339 |
| Amounts owed by group undertakings | | | | |
| Allander Security Limited | | | 74,003 | 63,511 |
| Allander Cleaning Limited | | | 50,650 | 48,026 |
| Westguard Security Limited | | | 63,484 | 63,484 |
| | | | 188,137 | 175,021 |

These being amounts provided for working capital to assist in the alleviation of unemployment.

## 16 Current asset investments

| | Group 2025 | Group 2024 | Charity 2025 | Charity 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Other | 64,461 | 63,108 | - | - |

**Notes to the Financial Statements**
**For the year ended 31 October 2025**

## 17 Creditors falling due within one year

| | Group 2025 | Group 2024 | Charity 2025 | Charity 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Trade creditors | 123,806 | 100,111 | - | - |
| Taxation and social security | 455,319 | 440,585 | - | - |
| Accruals | 192,395 | 192,636 | 1,110 | 1,110 |
| | 771,520 | 733,332 | 1,110 | 1,110 |

## 18 Provision for liabilities and charges

| | Group 2025 | Group 2024 | Charity 2025 | Charity 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Deferred taxation | 99,111 | 62,391 | - | - |

| | Group |
|---|---|
| | £ |
| Balance at 1 November 2024 | 62,391 |
| Charge to income statement during the year | 36,720 |
| Balance at 31 October 2025 | 99,111 |

## 19 Related party disclosures

There are no related party transactions other than the intra group transactions.
Group balances are shown in note 13. Other group balances between the subsidiaries are removed in the consolidation process and are not fundamental to the understanding of the accounts.

Westguard Security Limited, a group company, ceased trading on 31 October 2021.

## 20 Company incorporation

Possil Community Business Ltd was incorporated as limited by guarantee on 14 June 1985 and does not have a share capital.

## 21 Ultimate control

In accordance with the governing documents the company is controlled by the Trustees who are also directors for Companies Act purposes.

## 22 Movement in funds

**Group**

| | At 01.11.24 | Net movement in funds | At 31.10.25 |
|---|---|---|---|
| | £ | £ | £ |
| Unrestricted funds | 4,475,929 | 474,994 | 4,950,923 |

**Charity**

| | At 01.11.24 | Net movement in funds | At 31.10.25 |
|---|---|---|---|
| | £ | £ | £ |
| Unrestricted funds | 662,914 | 1,035 | 663,949 |

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

| | Incoming Resources | Resources Expended | Gains and losses | Movement in funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Group** | | | | |
| **Unrestricted funds** | 6,001,126 | (5,674,369) | 148,237 | 474,994 |
| **Charity** | | | | |
| **Unrestricted funds** | 4,220 | (3,185) | - | 1,035 |

**Comparatives for movement in funds**

| | At 01.11.23 | Prior year adjustment | Net movement in funds | At 31.10.24 |
|---|---|---|---|---|
| | | | £ | |
| **Group** | | | | |
| **Unrestricted funds** | 3,802,759 | 237,789 | 435,381 | 4,475,929 |
| **Charity** | | | | |
| **Unrestricted funds** | 663,058 | - | (144) | 662,914 |

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

| **Group** | Incoming Resources | Resources Expended | Gains and losses | Movement in funds |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Unrestricted funds | 5,794,938 | (5,399,675) | 40,118 | 435,381 |
| **Charity** | | | | |
| **Unrestricted funds** | 3,604 | (3,748) | - | (144) |

## 23 Capital Commitments

There were no unprovided capital commitments at 31 October 2025 or 31 October 2024.