Charity registration number SC029706 (Scotland)

Company registration number SC243220

# SISG ENTERPRISES LTD

# ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

# FOR THE YEAR ENDED 31 DECEMBER 2025

# SISG ENTERPRISES LTD

## LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|---|---|
| **Trustees** | Ms M Whiteside<br>Ms E Kennedy |
| **Charity number (Scotland)** | SC029706 |
| **Company number** | SC243220 |
| **Registered office** | Suite 3<br>Beresford Court<br>6-8 Beresford Lane<br>Ayr<br>Ayrshire<br>KA7 2DW |
| **Independent examiner** | Stephen Wilkie B.Acc C.A.<br>Azets<br>3 Wellington Square<br>Ayr<br>Ayrshire<br>United Kingdom<br>KA7 1EN |

# SISG ENTERPRISES LTD

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# SISG ENTERPRISES LTD

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

## *FOR THE YEAR ENDED 31 DECEMBER 2025*

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

**Objectives and activities**

The main objectives of S.I.S.G. Enterprises Limited Charity is to provide the following FREE services:-

1. To provide free practical and social help service for older people with hearing and sight loss
2. To provide support for hearing aid users and those with sight loss and their families/carers
3. To provide ongoing advice and signposting service
4. To provide rehabilitation through skills training
5. To provide education through sensory awareness training
6. To recruit and train volunteers to assist within the local community – community help hubs, individuals in their own homes, sheltered housing, day care centres and care homes.
7. To bring older people with hearing/sight loss out of isolation and increase their confidence and ability to communicate.
8. To provide peer support groups / activity groups for those with sensory loss

**Achievements and performance**

*Significant activities and achievements against objectives*

In February 2024, the charity was funded for a new development project with the Community Fund (Lottery) to operate the following project for 2 years:-

**Community Fund Project**

- Coping with Hearing Loss
- Coffee & Connections Group
- Wellbeing Support Calls
- Connections Centre
- Communicating Better Videos
- Equipping For Sensory Loss

The charity also operated the following projects during 2025:-

**Community Based Hearing Support Service (Unfunded Project)**

- Hearing Support Hubs (4)
- Battery Pick Up Points (26)
- Peer Support Group
- Sensory Help Packs
- Hearing Help Hints & Tips Videos
- Care Homes & Sheltered Housing Support
- Door Step Visits

**Age Concern (Ayr) Visual Loss Funding**

- Visual Loss One to One Service
- Visual Loss Support Calls

**South Ayrshire Charitable Trust**

- Resource & Information Centre

**EA Mental Health & Wellbeing Fund**
- Visual Loss Check In Sessions
- Visual Loss Support Calls
- Visual Loss Packs

**Ageing Well Fund**
- Visual Loss One to One Sessions
- Visual Loss Wellbeing Café
- Visual Loss Support Calls
- Visual Loss Help Packs

**Henry Duncan Grant**
- Lipreading Group
- Resource & Information Centre

**Bank of Scotland Fund**
- Communication Lipreading Support

**Scottish Building Society**
- Wellbeing Café (Ayr)

**South Ayrshire Council (Visual Loss Support Group) – running costs only**
- Visual Loss Support Group (monthly)

During 2025, the charity carried out a total of **15,725 Community Interventions**, which is more than the previous year and demonstrates the increasing demand for our services in the communities throughout North, South and East Ayrshire. The charity operated a total of 10 projects at any one time during the course of 2025.

**Financial review**

*Reserves policy*

The board of directors has reviewed the reserves of the charity. This review concluded that to allow the charity to be managed efficiently and to provide a buffer for uninterrupted services, a reserve is required to cover the timing of contributors' grants.

The charity is committed to building up their reserves to safeguard the activities of the charity. At the end of 2025, the charity had £27,755 (2024 - £27,336) in unrestricted reserves and £18,099 (2024 - £13,250) in restricted reserves. This is held so that, if the charity has to fold, there would be enough money to cover closure costs.

The results for the year and financial position are shown in the annexed financial statements.

In the opinion of the trustees, the state of the charity's affairs at the balance sheet date was satisfactory but they would like to see more reserves on hand to meet anticipated expenditures moving forward.

**Structure, governance and management**

S.I.S.G. Enterprises Limited is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

| | |
|---|---|
| Ms M Whiteside | |
| Miss B Marr | (Resigned 30 January 2026) |
| Ms E Kennedy | |

*Recruitment and appointment of trustees*
At each Annual General Meeting, the members may elect any member, providing they are willing, to be a Trustee. Also, at any time, the other Trustees may appoint any member wishing to be a Trustee.

At each Annual General Meeting, all of the Trustees shall retire from office but shall then be eligible for re-election. The maximum number of Trustees is eight with three constituting a quorum. At this years Annual General Meeting all the Trustees stood down, as required by the constitution, and offered themselves for re-election.

*Organisational structure*
The day-to-day management of the charity is delegated by the Trustees to the Chair and the Project Manager and the team of paid employees.

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

The external risk of the charity relates largely to the continued support of the local authorities and other contributors. Internal risks are minimised by the implementation of procedures for authorisation of transactions and by the provision of a consistent quality of delivery for all operational aspects of the charitable company.

**Future Developments**
The charity are delighted to report that after a further development funding application was submitted to the Community Fund, they were granted a 2 ½ year project which will commence on the 1st of March 2026.

The trustees' report was approved by the Board of Trustees.

Ms M Whiteside
**Trustee**

Elizabeth R. Kennedy

28 April 2026

# SISG ENTERPRISES LTD

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

### *FOR THE YEAR ENDED 31 DECEMBER 2025*

The trustees, who are also the directors of SISG Enterprises Ltd for the purpose 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# INDEPENDENT EXAMINER'S REPORT

# TO THE TRUSTEES OF SISG ENTERPRISES LTD

I report on the financial statements of the charity for the year ended 31 December 2025, which are set out on pages 6 to 17.

**Respective responsibilities of trustees and examiner**

The charity's trustees, who are also the directors of SISG Enterprises Ltd for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the 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 financial statements.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

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

   (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and

   (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

   have not been met or

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

Stephen Wilkie B.Acc C.A.
Azets
3 Wellington Square
Ayr
Ayrshire
KA7 1EN
United Kingdom

Dated: 28 April 2026

## SISG ENTERPRISES LTD

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

***FOR THE YEAR ENDED 31 DECEMBER 2025***

| | Notes | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|---|---|---|---|
| **Income from:** | | | | | | | |
| Donations and legacies | 2 | 3,188 | 80,776 | 83,964 | 2,841 | 105,681 | 108,522 |
| Investments | 3 | 177 | - | 177 | 136 | - | 136 |
| **Total income** | | 3,365 | 80,776 | 84,141 | 2,977 | 105,681 | 108,658 |
| **Expenditure on:** | | | | | | | |
| Charitable activities | 4 | 569 | 78,304 | 78,873 | 692 | 97,367 | 98,059 |
| **Total expenditure** | | 569 | 78,304 | 78,873 | 692 | 97,367 | 98,059 |
| **Net income** | | 2,796 | 2,472 | 5,268 | 2,285 | 8,314 | 10,599 |
| Transfers between funds | | (2,377) | 2,377 | - | 9,885 | (9,885) | - |
| **Net movement in funds** | 6 | 419 | 4,849 | 5,268 | 12,170 | (1,571) | 10,599 |
| **Reconciliation of funds:** | | | | | | | |
| Fund balances at 1 January 2025 | | 27,336 | 13,250 | 40,586 | 15,166 | 14,821 | 29,987 |
| **Fund balances at 31 December 2025** | | 27,755 | 18,099 | 45,854 | 27,336 | 13,250 | 40,586 |

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# SISG ENTERPRISES LTD

## BALANCE SHEET

***AS AT 31 DECEMBER 2025***

| | Notes | 2025 £ | 2025 £ | 2024 £ | 2024 £ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | **10** | | 16 | | 238 |
| **Current assets** | | | | | |
| Debtors | **11** | 850 | | 1,223 | |
| Cash at bank and in hand | | 48,756 | | 42,588 | |
| | | 49,606 | | 43,811 | |
| **Creditors: amounts falling due within one year** | **12** | (3,768) | | (3,463) | |
| **Net current assets** | | | 45,838 | | 40,348 |
| **Total assets less current liabilities** | | | 45,854 | | 40,586 |
| **The funds of the charity** | | | | | |
| Restricted funds | **14** | | 18,099 | | 13,250 |
| Unrestricted funds | **15** | | 27,755 | | 27,336 |
| | | | 45,854 | | 40,586 |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 28 April 2026

Margaret B Whiteside Elizabeth R Kennedy

Ms M Whiteside
**Trustee**

Ms E Kennedy
**Trustee**

Company registration number SC243220 (Scotland)

# SISG ENTERPRISES LTD

## STATEMENT OF CASH FLOWS

### *FOR THE YEAR ENDED 31 DECEMBER 2025*

| | | 2025 | | 2024 | |
|---|---|---|---|---|---|
| | **Notes** | **£** | **£** | **£** | **£** |
| **Cash flows from operating activities** | | | | | |
| Cash generated from operations | **18** | | 5,991 | | 8,735 |
| **Investing activities** | | | | | |
| Investment income received | | 177 | | 136 | |
| **Net cash generated from investing activities** | | | 177 | | 136 |
| **Net cash generated from financing activities** | | | - | | - |
| **Net increase in cash and cash equivalents** | | | 6,168 | | 8,871 |
| Cash and cash equivalents at beginning of year | | | 42,588 | | 33,717 |
| **Cash and cash equivalents at end of year** | | | 48,756 | | 42,588 |

## 1 Accounting policies

### Charity information

SISG Enterprises Ltd is a private company limited by guarantee incorporated in Scotland. The registered office is Suite 3, Beresford Court, 6-8 Beresford Lane, AYR, Ayrshire, KA7 2DW.

### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

### 1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

### 1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**1 Accounting policies** **(Continued)**

**1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

**Trustees' expenses**

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.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**1.5 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---|---|
| Fixtures and fittings | - 33% reducing balance |
| Computer equipment | - 33% on cost |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.6 Impairment of fixed assets**

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

**1.7 Cash and cash equivalents**

Cash and cash equivalents 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.

**1 Accounting policies** **(Continued)**

**1.8 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**1.9 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

**1.10 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

## 2 Donations and legacies

| | Unrestricted funds | Restricted funds | Total | Unrestricted funds | Restricted funds | Total |
|---|---|---|---|---|---|---|
| | 2025 | 2025 | 2025 | 2024 | 2024 | 2024 |
| | £ | £ | £ | £ | £ | £ |
| Donations and gifts | 2,963 | - | 2,963 | 2,256 | - | 2,256 |
| Grants | - | 80,776 | 80,776 | - | 105,681 | 105,681 |
| Membership fees | 225 | - | 225 | 585 | - | 585 |
| | 3,188 | 80,776 | 83,964 | 2,841 | 105,681 | 108,522 |
| **Grants receivable for core activities** | | | | | | |
| Community Fund | - | 41,781 | 41,781 | - | 41,659 | 41,659 |
| Bank Of Scotland Foundation | - | 10,000 | 10,000 | - | 10,000 | 10,000 |
| The Corra Foundation (Henry Duncan) | - | 7,000 | 7,000 | - | 7,000 | 7,000 |
| Living Well Fund | - | - | - | - | 5,997 | 5,997 |
| Age Concern (Ayr) | - | 4,500 | 4,500 | - | - | - |
| Pan Ayrshire Councils (Contract) | - | - | - | - | 37,125 | 37,125 |
| South Ayrshire Council (Visual Loss Support) | - | 2,250 | 2,250 | - | 2,060 | 2,060 |
| East Ayrshire Council (Mental Health & Wellbeing) | - | 9,905 | 9,905 | - | 1,840 | 1,840 |
| Aging Well Fund | - | 4,840 | 4,840 | - | - | - |
| Foundation Scotland | - | 500 | 500 | - | - | - |
| | - | 80,776 | 80,776 | - | 105,681 | 105,681 |

## 3 Investments

| | Unrestricted funds 2025 £ | Unrestricted funds 2024 £ |
|---|---|---|
| Interest receivable | 177 | 136 |

## 4 Charitable activities

| | Charitable Expenditure 2025 £ | Charitable Expenditure 2024 £ |
|---|---|---|
| Staff costs | 54,574 | 76,842 |
| Depreciation and impairment | 222 | 319 |
| Sundries | 2,896 | 1,900 |
| Telephone | 1,107 | 994 |
| Postage, stationery & adv | 1,991 | 3,643 |
| Rent & rates | 1,200 | 800 |
| Heat & light | 6,819 | 1,479 |
| Insurance | 279 | 294 |
| Travelling expenses | 2,343 | 5,611 |
| Subscriptions | 105 | 105 |
| Computer expenses | 2,469 | 1,046 |
| Support costs | 338 | 451 |
| Bank charges | 127 | 115 |
| | 74,470 | 93,599 |
| Share of governance costs (see note 5) | 4,403 | 4,460 |
| | 78,873 | 98,059 |
| **Analysis by fund** | | |
| Unrestricted funds | 569 | 692 |
| Restricted funds | 78,304 | 97,367 |
| | 78,873 | 98,059 |

**5 Support costs allocated to activities**

| | 2025 £ | 2024 £ |
|---|---|---|
| Governance costs | 4,403 | 4,460 |
| **Analysed between:** | | |
| Charitable activites | 4,403 | 4,460 |

**6 Net movement in funds**

| | 2025 £ | 2024 £ |
|---|---|---|
| The net movement in funds is stated after charging/(crediting): | | |
| Fees payable for the independent examination of the charity's financial statements | 1,632 | 1,554 |
| Depreciation of owned tangible fixed assets | 222 | 319 |

**7 Trustees**

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

**Trustee's expenses**

During the year, trustees were not reimbursed any travel expenses for the current or prior year.

**8 Employees**

The average monthly number of employees during the year was:

| | 2025 Number | 2024 Number |
|---|---|---|
| | 3 | 4 |

| **Employment costs** | 2025 £ | 2024 £ |
|---|---|---|
| Wages and salaries | 52,861 | 73,172 |
| Social security costs | 405 | 1,866 |
| Other pension costs | 1,308 | 1,804 |
| | 54,574 | 76,842 |

There were no employees whose annual remuneration was more than £60,000.

**9 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**10 Tangible fixed assets**

| | Fixtures and fittings | Computer equipment | Total |
|---|---|---|---|
| | £ | £ | £ |
| **Cost** | | | |
| At 1 January 2025 | 2,021 | 2,314 | 4,335 |
| At 31 December 2025 | 2,021 | 2,314 | 4,335 |
| **Depreciation and impairment** | | | |
| At 1 January 2025 | 1,997 | 2,100 | 4,097 |
| Depreciation charged in the year | 8 | 214 | 222 |
| At 31 December 2025 | 2,005 | 2,314 | 4,319 |
| **Carrying amount** | | | |
| At 31 December 2025 | 16 | - | 16 |
| At 31 December 2024 | 24 | 214 | 238 |

**11 Debtors**

| | 2025 | 2024 |
|---|---|---|
| **Amounts falling due within one year:** | £ | £ |
| Other debtors | 530 | 913 |
| Prepayments and accrued income | 320 | 310 |
| | 850 | 1,223 |

**12 Creditors: amounts falling due within one year**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Accruals and deferred income | 3,768 | 3,463 |

**13 Retirement benefit schemes**

| | 2025 | 2024 |
|---|---|---|
| **Defined contribution schemes** | £ | £ |
| Charge to profit or loss in respect of defined contribution schemes | 1,308 | 1,804 |

**13 Retirement benefit schemes** **(Continued)**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**14 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 January 2025 | Incoming resources | Resources expended | Transfers | At 31 December 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Restricted | 13,250 | 80,776 | (78,304) | 2,377 | 18,099 |

| Previous year: | At 1 January 2024 | Incoming resources | Resources expended | Transfers | At 31 December 2024 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Restricted | 14,821 | 105,681 | (97,367) | (9,885) | 13,250 |

**15 Unrestricted funds**

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

| | At 1 January 2025 | Incoming resources | Resources expended | Transfers | At 31 December 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Unrestricted | 27,336 | 3,365 | (569) | (2,377) | 27,755 |

| Previous year: | At 1 January 2024 | Incoming resources | Resources expended | Transfers | At 31 December 2024 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| Unrestricted | 15,166 | 2,977 | (692) | 9,885 | 27,336 |

### 16 Analysis of net assets between funds

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total 2025 £ |
|---|---|---|---|
| **At 31 December 2025:** | | | |
| Tangible assets | 16 | - | 16 |
| Current assets/(liabilities) | 27,739 | 18,099 | 45,838 |
| | 27,755 | 18,099 | 45,854 |

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|---|---|---|---|
| **At 31 December 2024:** | | | |
| Tangible assets | 238 | - | 238 |
| Current assets/(liabilities) | 27,098 | 13,250 | 40,348 |
| | 27,336 | 13,250 | 40,586 |

### 17 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

### 18 Cash generated from operations

| | 2025 £ | 2024 £ |
|---|---|---|
| Surplus for the year | 5,268 | 10,599 |
| **Adjustments for:** | | |
| Investment income recognised in statement of financial activities | (177) | (136) |
| Depreciation and impairment of tangible fixed assets | 222 | 319 |
| **Movements in working capital:** | | |
| Decrease/(increase) in debtors | 373 | (907) |
| Increase/(decrease) in creditors | 305 | (1,140) |
| **Cash generated from operations** | 5,991 | 8,735 |