REGISTERED COMPANY NUMBER: CS000558 (Scotland)
REGISTERED CHARITY NUMBER: SC003026

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2026

for

The Dove Centre

Bracey's Accountants (Edinburgh) Limited
112 George Street
Edinburgh
Midlothian
EH2 4LH

The Dove Centre

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for the Year Ended 31 March 2026

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TRUSTEES	A Brodie Lay Member M Wilson Chairperson K Ross Lay member (resigned 30/9/2025) M Hogg (appointed 30/9/2025)
REGISTERED OFFICE	The Wester Hailes Baptist Church 1 Cloverstone Park Edinburgh EH14 3BG
REGISTERED COMPANY NUMBER	CS000558 (Scotland)
REGISTERED CHARITY NUMBER	SC003026
INDEPENDENT EXAMINER	Bracey's Accountants (Edinburgh) Limited 112 George Street Edinburgh Midlothian EH2 4LH
SOLICITORS	TC Young Solicitors 69 George Street Edinburgh EH2 2JG
BANKERS	Bank of Scotland Plc Edinburgh Wester Hailes 18 Westside Plaza Edinburgh EH11 2SZ

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (as amended for accounting periods commencing from 1 January 2019).

Background
The Dove Centre was formed in 1991 and is the only dedicated centre for the over 50s in the Wester Hailes area, seeking to support older people to remain as independent as they can be through a variety of socially inclusive transport, learning, social welfare, activities, hot meals, health and volunteering opportunities.

However, since that time the clientele of The Dove Centre has changed dramatically. Over the last few years we have seen a rise in service users with multiple needs and conditions such as dementia. We have had to accommodate more service users that have additional needs within the centre as otherwise they would potentially need more home care. Additionally, the centre provides respite for older carers who may have physical and mental health conditions themselves.

In short, The Dove Centre is no longer just a social day centre. The needs of our service users are greater than before and require more care.

Dove Transport was established in April 2003 as part of an urban community Transport Initiative pilot scheme set up by the Scottish executive. Dove Transport is one of four partners who provide transport throughout Edinburgh. Its aim is to provide affordable accessible transport to not for profit community organisations within the West of Edinburgh.

OBJECTIVES AND ACTIVITIES

Objects and aims

The Dove Centre provides a range of services for the purposes of physical and mental wellbeing. Our aim is to provide a range of quality, affordable services through Centre activities and Transport services for the benefit of our community.

We provide classes on a weekly basis. These are Gentle exercise (three classes), Art, Dominoes, Crafts and Bingo. Our classes are designed to promote physical and mental wellbeing with an emphasis on learning and stimulating activities. All of our classes are taught by a trained tutor to enable the member to get the best experience and benefit possible.

Additionally, we provide twice weekly summer trips and four Christmas shopping trips in December to enable members to be able to have some independence in choice.

The centre provides hot lunches, freshly prepared on the premises daily. We provide healthy, balanced meals that encourage a good take up of healthy eating. Additionally, we now provide meals weekly to two other organisations who do not have catering facilities.

The centre provides accessible transport to all qualifying members to and from the centre enabling them to access our services and activities.

Dove Transport provides fully accessible transport to not for profit organisations in the West of Edinburgh as well as predominantly disabled people. We have several member groups who use our transport services on a weekly basis.

Objectives, strategies and activities

Day care
To provide day care places to the frail elderly in Wester Hailes and surrounding areas.

Physical & mental wellbeing
To provide a range of activities for the improvement of physical and mental wellbeing.

Social isolation & anxiety
To provide a range of activities to help reduce social isolation and improve mental health.

Healthy eating
To provide services to encourage take up of older people eating healthily.

Accessible transport
To provide affordable transport to any not for profit organisation thereby allowing greater access to transport services for the benefit of the community. Furthermore, to provide transport services predominantly for disabled people.

Services 2025/26

Annual statistics for 2025/26
- Made 7,588 hot, fresh, healthy meals
- Made 127 support and check-in calls to our service users

In house activities attended by 3,989 for year 2025/26

Transport services from 2025/26
4,042 Passenger Trips
27,264 Passengers of which include;
3,233 Wheelchair users
7,131 Walking aid users.

Service monitoring and evaluation

Over the years, we have developed our own monitoring and evaluation proformas.

Dove Transport statistics are updated on a weekly basis and a six-monthly report is produced for the Board of Trustees. The report gives information on the organisations using transport, passenger information, driver details, the purpose of the hire and quality of Dove Transport's service. This allows us to monitor the usage and value of Dove Transport services and gives us an opportunity for improvements or changes to current services.

The Dove Centre collects information on a weekly and annual basis. Weekly statistics are taken for attendance and uptake on classes, activities, transport and lunches. An annual survey is carried out for more in-depth information regarding gender, age, mobility, health issues and attendance. It also covers topics such as customer service, uptake of Dove services, quality and value for money of services. This allows us to monitor the service provided and to make changes where necessary to ensure "best fit" for our users.

Key stakeholders
We have a number of stakeholders in the Dove Centre including the Board of Trustees, staff, clients, transport members, other day centre providers, social workers, NHS, mental health workers, other health providers, funders and the church.

FINANCIAL REVIEW
Financial review
The Dove Centre is regulated by the Office of Charity Regulators and is a SCIO (Scottish Charitable Incorporated Organisation). The accounts are examined yearly by our Independent Examiner.

The statement of accounts shows a surplus of income over expenditure of £13,935 (2025: £26,798). The total reserves stand at £219,145 (2025: £205,210) at the year end.

The Dove Centre's surplus is affected by the non-cash transaction of depreciation each year. This has increased substantially this year and going forward due to the replacement of old buses for newer, more efficient models. Depreciation for this year was £55,467 (2025: £35,466).

Investment policy and objectives
The constitution authorises the trustees to make and hold investments using the general funds of the charity but no such investments are presently held.

Reserves policy
It is the policy of The Dove Centre to hold unrestricted reserves of three months running costs as per council advice and good practice. The level of reserves is regularly reviewed and monitored accordingly.

FUTURE PLANS
The Dove Centre Board of Trustees, staff and service users will continue to work hard to provide excellent, value for money services, which benefit the older population of Wester Hailes and surrounding areas. We will apply for funding to ensure continuity of service as well as continuing to provide transport and catering services to other organisations to allow them to operate at their full potential.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Nature of governing document

The Dove Centre is a registered charity, number SC003026 and is constituted under a trust deed.

The charity is a Scottish Charitable Incorporated Organisation (SCIO). It was registered in its current legal form on 20th December 2012. The charity was previously an unincorporated association but changed its legal form to a SCIO. The assets of the unincorporated association were transferred to the SCIO. It has a single tier structure and as such the Trustees are members of the charity.

Recruitment and appointment of Trustees

The Dove Centre saw a change in management structure in 2017. The constitution was amended to allow greater choice and ability in being able to serve on the Board. The charity also sought approval from OSCR (Office of Charity Regulators) to ensure that we have adhered to all legislative requirements. The charity now has a membership consisting of only the Board of Trustees, the previous membership are now service users. This has enabled the centre to recruit Board of Trustees who have more specialised skills (such as accounting and HR skills) to help the staff more efficiently run the centre. Currently there are 3 members of the Board of Trustees, a Chair and two lay members. The charity is hoping to recruit more members to the Board of Trustees over the next year.

Induction and training of Trustees

Induction is vital. It supports the new Trustees, helping them to get up to speed with the role, the organisation and their legal responsibilities. Induction also helps the Trustees understand the key policies and procedures. These might include equal opportunities, health and safety and data protection.

The Trustee induction programme includes:

- Meetings and introductions to other Trustees, employees, beneficiaries, service users and other stakeholders.
- Invitations to events, meetings and presentations.
- Documents for a Trustee induction pack.
- Buddying or coaching.
- Arrangements for setting key management personnel remuneration.

Arrangements for setting key management personnel remuneration

The Board of Trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day to day basis. All Trustees give their time freely and no Trustee received remuneration in the year.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the Trustees benchmark pay levels in other local charities of a similar size and nature. The remuneration benchmark is the mid-point of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities. If recruitment has proven difficult, in the recent past a market addition is also paid ensuring that pay is no greater than a salary for a comparable role.

Organisational structure

The Board of Trustees is supported by a team of staff consisting of a manager, an administrator, one full time and seven part time drivers,a passenger assistant, a chef, kitchen assistant and cleaner.

The Board of Trustees meet once per quarter and the manager reports to the Board of Trustees on operational and financial developments at these meetings, the office bearers also have interim meetings to discuss any ongoing issues and the staff report to the manager in relation to the day to day running of the services. Each member of staff has responsibility for their own areas of work.

Major risks and management of those risks

We have identified a number of potential risks to the continuation of The Dove Centre services.

Core funding for The Dove Centre has been granted through the Integrated Joint Board (IJB) from 2019 onwards. In November 2024, the EIJB tried to cease funding for 64 grant funded organisations (including The Dove Centre) with immediate effect. Due to pressure from the council and the organisations involved in the cut, this did not happen and funding was extended until the end of the financial year. Core funding after this time remains a critical issue for the future of The Dove Centre and many other organisations in Edinburgh.

We have continued to work closely with the council regarding transport services and have increased our revenue through this stream.

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate significant risks.

Summary

The Dove Centre is a vital service that has embedded itself deeply within the community and surrounding areas. Through the provision of care services, catering and transport, we are now a vital part of West Edinburgh's voluntary sector structure. We shall continue to strive to provide excellent, value for money services.

We wish to thank all Trustees, management, staff and volunteers for their help and commitment during the year.

Approved by order of the board of trustees on 31 August 2026 and signed on its behalf by:

K M. Wilson

M Wilson - Trustee

Independent Examiner's Report to the Trustees of
The Dove Centre

I report on the accounts for the year ended 31 March 2026 set out on pages eight to seventeen.

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.

E. J. Cassidy

Emily Cassidy CA
The Association of Chartered Certified Accountants

Bracey's Accountants (Edinburgh) Limited
112 George Street
Edinburgh
Midlothian
EH2 4LH

31 August 2026

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	4,042	1	4,043	8,502
Charitable activities					
Demand Responsive Transport		-	45,525	45,525	42,794
Health Social Care		1,942	124,005	125,947	142,656
Other income		13,385	-	13,385	10,132
Other trading activities	4	283,821	-	283,821	220,305
Investment income	5	799	-	799	1,338
Total		303,989	169,531	473,520	425,727
EXPENDITURE ON					
Charitable activities	6				
Demand Responsive Transport		(111,367)	235,181	123,814	114,942
Health Social Care		244,046	37,755	281,801	244,044
Governance		53,970	-	53,970	39,943
Total		186,649	272,936	459,585	398,929
NET INCOME/(EXPENDITURE)		117,340	(103,405)	13,935	26,798
Transfers between funds	16	(103,405)	103,405	-	-
Net movement in funds		13,935	-	13,935	26,798
RECONCILIATION OF FUNDS					
Total funds brought forward		205,210	-	205,210	178,412
TOTAL FUNDS CARRIED FORWARD		219,145	-	219,145	205,210

The notes form part of these financial statements

Balance Sheet
31 March 2026

	Notes	2026 £	2025 £
FIXED ASSETS			
Tangible assets	11	220,703	199,651
CURRENT ASSETS			
Debtors	12	17,522	12,742
Cash at bank and in hand		144,909	125,742
		162,431	138,484
CREDITORS			
Amounts falling due within one year	13	(142,909)	(102,921)
NET CURRENT ASSETS		19,522	35,563
TOTAL ASSETS LESS CURRENT LIABILITIES		240,225	235,214
CREDITORS			
Amounts falling due after more than one year		(21,080)	(30,004)
NET ASSETS		219,145	205,210
FUNDS	16		
Unrestricted funds		219,145	205,210
TOTAL FUNDS		219,145	205,210

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 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.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 August 2026 and were signed on its behalf by:

K.M. Wilson.

M Wilson - Trustee

The notes form part of these financial statements

1. CHARITY STATUS

The charity is a Scottish Charitable Incorporated Organisation (SCIO) regulated solely by the Office of Scottish Charity Regulator (OSCR) in accordance with the Charities and Trustee Investment (Scotland) Act 2005.

The principal place of business is:
The Wester Hailes Baptist Church
1 Cloverstone Park
Edinburgh
EH14 3BG

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The Dove Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements have been prepared on the accrual basis.

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 £.

Statement of compliance
The 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 (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Going concern
Since the financial year end the charity has experienced a reduction in funding. It is the policy of the charity to hold 3 months of reserves as stated in the Trustees report. The charity has proactively ring-fenced funds and increased its reserve policy to ensure that the liabilities of the charity will be met as they fall due over the course of the next 12 months. On this basis the accounts are prepared as a going concern but please refer to the post balance sheet event note within these accounts.

Income
Voluntary income and donations are included in incoming resources when they are receivable, except when donors' conditions have not been fulfilled, then the income is deferred. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

Grants receivable
Grants relating to income are recognised in the period which they are received. Grants which are for a restricted purpose are assigned against the expenditure for which the grant is intended to compensate. Where restricted grant income is less than its intended expenditure, a transfer from unrestricted reserves is required.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

continued...

2. ACCOUNTING POLICIES - continued

Charitable activities
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination, strategic management and Trustees meetings and reimbursed expenses.

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

Plant and machinery	-	20% on cost
Motor vehicles	-	20% on cost
Computer equipment	-	20% on cost

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

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

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

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If the contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Trade debtors
Trade debtors are amounts due from customers for services provided in the ordinary course of the charity operations.

Trade debtors are recognised at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of the charity operations from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised at the transaction price.

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3. DONATIONS AND LEGACIES

	2026	2025
	£	£
Donations	4,043	8,502

4. OTHER TRADING ACTIVITIES

	2026	2025
	£	£
Shop income	2,516	2,627
Kitchen	76,991	71,868
Raffles	(50)	209
Memberships	10	20
Football cards	14	5
Lottery	(150)	15
Transport	200,378	140,610
Miscellaneous	4,112	4,951
	283,821	220,305

5. INVESTMENT INCOME

	2026	2025
	£	£
Interest receivable - trading	799	1,338

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Demand Responsive Transport	91,980	31,834	123,814
Health Social Care	186,312	95,489	281,801
Governance	-	53,970	53,970
	278,292	181,293	459,585

7. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Demand Responsive Transport	31,824	10	-	31,834
Health Social Care	95,459	30	-	95,489
Governance	45,612	13	8,345	53,970
	172,895	53	8,345	181,293

continued...

7. SUPPORT COSTS - continued

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

	Demand Responsive Transport	Health Social Care	Governance	2026 Total activities	2025 Total activities
	£	£	£	£	£
Wages	14,484	43,451	19,311	77,246	71,239
Social security	971	2,910	1,293	5,174	3,311
Pensions	356	1,069	475	1,900	1,992
Telephone	207	619	275	1,101	921
Advertising	420	1,260	3,722	5,402	2,677
Sundries	612	1,834	815	3,261	3,404
Rent	1,144	3,431	1,525	6,100	6,000
Software licences	121	361	161	643	872
Repairs & renewals	164	492	218	874	1,443
Cleaning	151	450	200	801	1,902
Kitchen costs	2,582	7,749	3,444	13,775	14,734
Volunteer Expenses	-	-	25	25	-
Staff Training	16	47	21	84	-
Depreciation of tangible and heritage assets	10,400	31,200	13,867	55,467	35,467
Loss on sale of tangible fixed assets	-	-	-	-	(18,416)
Interest payable and similar charges	196	586	260	1,042	1,432
Bank charges	10	30	13	53	-
Accountancy fees	-	-	2,612	2,612	2,456
Legal fees	-	-	5,733	5,733	5,730
	31,834	95,489	53,970	181,293	135,164

8. NET INCOME/(EXPENDITURE)

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

	2026	2025
	£	£
Depreciation - owned assets	55,467	35,466
Surplus on disposal of fixed assets	-	(18,416)

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

continued...

10. STAFF COSTS

	2026	2025
	£	£
Wages and salaries	257,486	237,464
Social security costs	17,246	11,037
Other pension costs	6,332	6,639
	281,064	255,140

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

	2026	2025
Full time employees	2	1

No employees received emoluments in excess of £60,000.

11. TANGIBLE FIXED ASSETS

	Plant and machinery	Motor vehicles	Computer equipment	Totals
	£	£	£	£
COST				
At 1 April 2025	5,217	269,212	1,170	275,599
Additions	-	76,519	-	76,519
At 31 March 2026	5,217	345,731	1,170	352,118
DEPRECIATION				
At 1 April 2025	4,374	70,413	1,161	75,948
Charge for year	340	55,118	9	55,467
At 31 March 2026	4,714	125,531	1,170	131,415
NET BOOK VALUE				
At 31 March 2026	503	220,200	-	220,703
At 31 March 2025	843	198,799	9	199,651

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade debtors	17,522	12,742

continued...

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Other loans (see note 14)	8,923	8,660
Trade creditors	646	1,887
Social security and other taxes	-	17,390
Pension contributions unpaid	370	-
Wages control account	183	(935)
Accrued expenses	132,787	75,919
	142,909	102,921

14. LOANS

An analysis of the maturity of loans is given below:

	2026	2025
	£	£
Amounts falling due within one year on demand:		
Other loans	8,923	8,660
Amounts falling between one and two years:		
Other loans - 1-2 years	9,193	8,923
Amounts falling due between two and five years:		
Other loans - 2-5 years	11,887	21,081

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
	£	£	£	£
Fixed assets	220,703	-	220,703	199,651
Current assets	162,431	-	162,431	138,484
Current liabilities	(142,909)	-	(142,909)	(102,921)
Long term liabilities	(21,080)	-	(21,080)	(30,004)
	219,145	-	219,145	205,210

16. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	Transfers between funds	At 31.3.26
	£	£	£	£
Unrestricted funds				
Designated fund	50,000	-	874	50,874
Unrestricted income fund	155,210	117,340	(104,279)	168,271
	205,210	117,340	(103,405)	219,145
Restricted funds				
Restricted Income fund	-	(103,405)	103,405	-
TOTAL FUNDS	205,210	13,935	-	219,145

continued...

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted income fund	303,989	(186,649)	117,340
Restricted funds			
Restricted Income fund	169,531	(272,936)	(103,405)
TOTAL FUNDS	473,520	(459,585)	13,935

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds	178,412	116,296	(89,498)	205,210
Restricted funds				
Restricted Income fund	-	(89,498)	89,498	-
TOTAL FUNDS	178,412	26,798	-	205,210

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	251,460	(135,164)	116,296
Restricted funds			
Restricted Income fund	174,267	(263,765)	(89,498)
TOTAL FUNDS	425,727	(398,929)	26,798

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

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.26 £
Unrestricted funds	178,412	233,636	(192,903)	219,145
Restricted funds				
Restricted Income fund	-	(192,903)	192,903	-
TOTAL FUNDS	178,412	40,733	-	219,145

continued...

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	555,449	(321,813)	233,636
Restricted funds			
Restricted Income fund	343,798	(536,701)	(192,903)
TOTAL FUNDS	899,247	(858,514)	40,733

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

18. NON-ADJUSTING EVENTS AFTER THE FINANCIAL PERIOD

Since the year end the charity has seen a drop in its funding. The charity has proactively ring-fenced funds and increased its reserve policy to ensure that the liabilities of the charity will be met as they fall due. Whilst this is sufficient for the immediate future it is a matter that the Trustees are continually monitoring in their role of ensuring the charitable objectives are met as well as safeguarding the charity's assets.