

Charity registration number 1104867

Company registration number 05065046 (England and Wales)

ROUNABOUT (WEST MIDLANDS) LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

ROUNABOUT (WEST MIDLANDS) LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	K F Barnes B D Darwood S P Yates P D Bennett P K Hung S J R Sealy J Findlay	(Appointed 1 May 2024) (Appointed 24 May 2025) (Appointed 8 July 2025)
Secretary	S Yates	
Charity number	1104867	
Company number	05065046	
Registered office	7a Blackminster Business Park Blackminster Evesham Worcestershire United Kingdom WR11 7RE	

ROUNABOUT (WEST MIDLANDS) LIMITED

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ROUNABOUT (WEST MIDLANDS) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

1. The protection and preservation of the environment by reusing donated furniture and other household items that might otherwise go into landfill.
2. To relieve financial hardship by reusing and distributing the same to such persons who are in conditions of hardship or need within the areas of Worcestershire, Gloucestershire and Warwickshire.
3. To provide volunteering opportunities and to assist people with disabilities by the provision of vocational training in a work setting that develops work ethic, confidence and social skills.

Public benefit

In planning the activities for the year, the trustees kept in mind the Charities Commission's guidance on public benefit at the trustee meetings.

The focus of the activities remains the relief of poverty by recycling donated furniture, equipment and effects and distributing these to those in financial need. However, the Trustees are also increasingly aware of the public benefit of this work in reducing the amount of waste sent to landfill sites and reusing and recycling goods wherever possible.

ROUNABOUT (WEST MIDLANDS) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Charitable activities

The year to 31st March 2025 saw an increase in activity across all areas of the charity which has enabled more support to be provided to families and individuals in furniture poverty across Worcestershire, Warwickshire and Gloucestershire.

In 2024/2025, Roundabout was able to complete 407 referrals, an increase of 94 on the previous trading year. This reflects the ongoing economic impact being felt by families and individuals across the geographic area that Roundabout supports.

During the period under review, Roundabout collected and delivered 9,010 items of donated furniture and homeware in the form of 1,511 collections and 798 deliveries, diverting 204 tonnes of furniture and homeware which may have been destined for landfill. Volunteer activity increased to 6,601 hours for the year.

The table below shows the increase on activity and demand compared to last year:

	2024/2025	2023/2024	Increase
Number of referrals	407	313	30%
Tonnes of furniture collected	204	136	50%
Volunteer hours	6,601	4,360	51%

In the last 12 months, Roundabout continued to build on the foundations laid down in prior years with reaccreditation of the ReUse Networks Approved Recycling Centre standard. The charity has also been focussing on a number of projects to improve the referral process and update the way in which Gift Aid is advertised and managed.

A new website has been developed which will help those in need of support to get connected and an easier route for our supporters wanting to donate furniture for reuse.

The opening hours of the Roundabout showroom at Blackminster Business Park have been extended further to meet demand. It is now open 6 days a week Monday to Saturday enabling greater access to affordable furniture.

As part of its commitment to training and development, the charity has supported apprenticeships covering Warehouse/ Logistics and Business Administration. Two apprentices successfully completed their apprenticeships in 2024/2025 and the charity was able to appoint one of the apprentices to a permanent position during the period under review. The board further approved the appointment of two new apprentices who started their apprenticeships with Roundabout in September 2024. We look forward to seeing them grow and develop as they progress through their apprenticeships.

Volunteers

The charity gratefully acknowledges the outstanding efforts of its many volunteers, without whom it would not be possible to continue the work.

ROUNABOUT (WEST MIDLANDS) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Financial review

Principal funding sources

During the period under review, the charity's principal funding came from voluntary donations from the public.

Reserves policy

Reserves are required in order to provide a buffer should there be a downturn in fundraising and to provide staff security of employment.

The Roundabout trustees have directed that a minimum of 4 months' operations costs (2024 - 4.5 months), which equates to £100,000 should be held in reserve. This is increased from £97,500 in the prior year to take account of upward inflationary effects on operating costs.

The trustees have directed that £20,000 is designated from the charity general reserves toward the replacement cost of a delivery vehicle.

The trustees have directed that an additional £50,000 is held in reserve for exceptional circumstances, such as any future dilapidations liability arising from Roundabout's occupancy of its current leasehold premises.

The reserves policy is updated annually.

Structure, governance and management

Governing document

The charity was originally formed as an unincorporated association. On 5 March 2004 Roundabout (West Midlands) Limited, a company limited by guarantee, was formed and the work of the charity was transferred to this new company on 1 October 2004. Its objectives and regulations are registered by the memorandum and articles of association of the company, as amended 2019 by special resolution.

Trustees

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:

G Falkiner (resigned 16.07.2024)
K F Barnes
B D Darwood
S P Yates
P D Bennett
P K Hung (appointed 01.05.2024)
S J R Sealy (appointed 24.05.2025)
J Findlay (appointed 08.07.2025)

Company Secretary

S P Yates

Recruitment and appointment of new trustees

Additional trustees may be appointed at the discretion of the Trustees.

Induction and training of new trustees

New trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes and the financial situation of the charity.

ROUNABOUT (WEST MIDLANDS) LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2025***

Related parties

There were no related parties during the period under review, other than those disclosed in the notes to these accounts.

Reference and Administrative Details

Registered Company number

05065046 (England and Wales)

Registered Charity number

1104867

Registered office

7a Blackminster Business Park
Blackminster
Evesham
Worcestershire
WR11 7RE

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

S P Yates

Dated: 19 December 2025

ROUNABOUT (WEST MIDLANDS) LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROUNABOUT (WEST MIDLANDS) LIMITED

I report to the trustees on my examination of the financial statements of Roundabout (West Midlands) Limited (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Stuart Christy FCA
Azets
Statutory Auditors and Accountants
Epsilon House
The Square
Gloucester Business Park
Gloucester
GL3 4AD

Dated: 19 December 2025

ROUNABOUT (WEST MIDLANDS) LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Unrestricted funds 2024 £
	Notes		
<u>Income and endowments from:</u>			
Donations and legacies	3	6,732	7,748
<u>Charitable activities</u>			
Charitable activities	4	41,977	32,388
Other trading activities	5	230,448	194,190
Investment income	6	10,393	2,188
Other income	7	75	3,284
Total income		289,625	239,798
<u>Expenditure on:</u>			
<u>Charitable activities</u>			
Bedding and furniture purchased		33,792	12,272
Other		47,356	47,543
Information technology		4,651	3,238
Governance		214,161	197,192
Total charitable expenditure		299,960	260,245
Net expenditure for the year/ Net movement in funds		(10,335)	(20,447)
Fund balances at 1 April 2024		239,787	260,234
Fund balances at 31 March 2025		229,452	239,787

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ROUNABOUT (WEST MIDLANDS) LIMITED

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		29,838		38,643
Current assets					
Stocks	12	2,728		7,088	
Debtors	13	16,557		11,326	
Cash at bank and in hand		190,074		190,315	
		<u>209,359</u>		<u>208,729</u>	
Creditors: amounts falling due within one year	14	<u>(9,745)</u>		<u>(7,585)</u>	
Net current assets			199,614		201,144
Total assets less current liabilities			<u>229,452</u>		<u>239,787</u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	15	170,000		167,500	
General unrestricted funds		<u>59,452</u>		<u>72,287</u>	
			229,452		239,787
			<u>229,452</u>		<u>239,787</u>

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 March 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 19 December 2025

S P Yates
Trustee

Company registration number 05065046

ROUNABOUT (WEST MIDLANDS) LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Roundabout (West Midlands) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 7a Blackminster Business Park, Blackminster, Evesham, Worcestershire, WR11 7RE, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 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 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.

1.4 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.

ROUNABOUT (WEST MIDLANDS) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

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:

Improvements to property	25% reducing balance
Plant and equipment	20% reducing balance
Fixtures and fittings	20% reducing balance
Computer equipment	20% reducing balance
Motor vehicles	25% reducing balance

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 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.8 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.

ROUNABOUT (WEST MIDLANDS) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.9 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.

1.10 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.

1.11 Retirement benefits

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

ROUNABOUT (WEST MIDLANDS) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Gift Aid	5,708	7,193
Donations and gifts	1,024	555
	<u>6,732</u>	<u>7,748</u>

4 Charitable activities

	Charitable activities	Charitable activities
	2025	2024
	£	£
Referrals	35,742	24,947
Recycling credit scheme	6,235	7,441
	<u>41,977</u>	<u>32,388</u>

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Sales	230,448	194,190
	<u>230,448</u>	<u>194,190</u>

ROUNABOUT (WEST MIDLANDS) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

6 Investment income

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	10,393	2,188

7 Other income

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Net gain on disposal of tangible fixed assets	-	1,179
Other income	75	2,105
	75	3,284

8 Trustees

Other than as disclosed at Note 17 Related Party Transactions, none of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024 - none).

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	10	10

Employment costs

	2025 £	2024 £
Wages and salaries	152,637	137,025
Social security costs	3,658	2,400
Other pension costs	2,606	2,294
	158,901	141,719

The total amount of employee remuneration received by key management personnel in the year was £18,662 (2024 - £21,383).

ROUNABOUT (WEST MIDLANDS) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

9 Employees

(Continued)

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

10 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.

ROUNABOUT (WEST MIDLANDS) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

11 Tangible fixed assets

	Improvements to property £	Plant and equipment £	Fixtures and fittings £	Computer equipment £	Motor vehicles £	Total £
Cost						
At 1 April 2024	2,894	5,940	19,114	33,694	63,376	125,018
Additions	-	-	-	138	-	138
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	2,894	5,940	19,114	33,832	63,376	125,156
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation and impairment						
At 1 April 2024	2,577	4,963	16,677	22,575	39,582	86,374
Depreciation charged in the year	79	196	486	2,235	5,948	8,944
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	2,656	5,159	17,163	24,810	45,530	95,318
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Carrying amount						
At 31 March 2025	238	781	1,951	9,022	17,846	29,838
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2024	317	977	2,437	11,119	23,793	38,643
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

ROUNABOUT (WEST MIDLANDS) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Stocks

	2025 £	2024 £
Finished goods and goods for resale	2,728	7,088

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	2,028	3,768
Other debtors	6,858	5,646
Prepayments and accrued income	7,671	1,912
	16,557	11,326

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	1,802	2,122
Trade creditors	5,098	2,096
Other creditors	394	-
Accruals and deferred income	2,451	3,367
	9,745	7,585

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 1 April 2024 £	Incoming resources 31 March 2025 £	Balance at 31 March 2025 £
4 months' operating costs	95,000	2,500	-	97,500	2,500	100,000
Replacement cost of delivery vehicle	20,000	-	-	20,000	-	20,000
Referral client discretionary payment fund	1,000	-	(1,000)	-	-	-
Exceptional circumstances reserve	50,000	-	-	50,000	-	50,000
	166,000	2,500	(1,000)	167,500	2,500	170,000

16 Operating lease commitments

ROUNABOUT (WEST MIDLANDS) LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Operating lease commitments

(Continued)

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	8,458	11,276

17 Related party transactions

During the year the charity employed the daughter of a Trustee as an administration manager. The amount of salary paid during the year amounted to £14,957 (2024 - £12,561). All decisions taken in connection with the employee's employment as an administration manager were made and approved by the Board of Trustees, with the Trustee connected to the employee absenting himself from related discussions and decisions.

During the year the charity engaged the wife of a Trustee to provide bookkeeping support following internal personnel changes. The amount of fees incurred during the year amounted to £10,175 (2024 - £6,355). All decisions taken in connection with the engagement of these services were made and approved by the Board of Trustees, with the Trustee connected to the service provider absenting himself from related discussions and decisions.

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