

Report of the Trustees & Financial Statements Shelter Community 2025





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WELCOME

From the Chairman of Trustees

It’s a privilege to journey with the young people who have overcome incredible challenges so early in life. We have seen many grow and flourish during their time with us, and it is with such joy we see them pursue their dreams with confidence - much like Simon, whose story you can read below, as he pursues a passion in theatre.

However, we remain acutely aware of the mounting pressures on the young generation. These include geopolitical tensions and conflicts, a declining labour market, and the rise of AI increasingly replacing entry-level roles. The need for a stable and supportive environment like ours has never been greater.

So, we are pleased to have received planning approval for a new project to create a new home in Chiswick. This will allow our young people to transition into more independent accommodation but still receive support from Shelter Community.

We are deeply grateful to our partner organisation, Jerico Trust, for their amazing support and generosity in making this project a reality. We thank all of our supporters, volunteers, donors, and partner organisations who make it possible to help these young people build a brighter future.

Yours sincerely,

Wei-Yi Chen | Chair of Trustees

From the Charity Officer

We remain deeply grateful to our volunteers and partner organisations, whose dedication continues to make a profound difference. Their commitment helps create a nurturing environment where young people can build confidence, develop essential skills, and rediscover hope for their futures.

The journeys of the young people we support continue to challenge us, move us, and inspire us. Through each encounter, we are reminded of the strength of community and the importance of offering a true place of belonging.

Looking ahead, we are preparing to open a second home for young people in 2026, transforming a small office space into a safe and supportive place to live. This will require fundraising, building work, and the collaboration of many to bring this vision to life.

As we move forward, we do so with gratitude and determination, knowing that together we can create not only a place to stay but a genuine home within a caring and supportive community.

Yours sincerely,

Stephan Wiedmer | CEO

Charity's principal address

Shelter Community
62A Elliot Road
London
W4 1PE

Independent examiner

Griffin Stone Moscrop & Co
21-27 Lamb’s Conduit Street
London, WC1N 3GS

Trustees

Mr Wei-Yi Chen
Mr Simon Thomas
Mr Timothy Brown
Ms Victoria Hasler
Ms Donna Wright
Mr Ian McLeish
Mr Jason Andre Huggins

Chair
Vice Chair
Secretary
Treasurer
Safeguarding Officer

Bankers

HSBC
139A North End
Croydon Surrey
CR0 1TN



TRUSTEES' ANNUAL REPORT

for the year ended 31st December 2025

The trustees present their report and accounts for the period 1st January 2025 to 31st December 2025. The financial statements comply with current statutory requirements and the charity's constitution and have been prepared on the basis of section 133 of the Charities Act 2011. The charity is a Charitable Incorporated Organisation (CIO) and was registered on 7th May 2013.

OUR VISION

Shelter Community's vision is to create safe home(s) for young people in a community setting in which they can flourish and grow in their personal and social skills.

PURPOSE AND MISSION

Every night, there are young people in London facing the harsh reality that there is no safe **Shelter** for them and that there is no one there for them. Finding accommodation as a young person without a supportive **Community** can be overwhelmingly difficult and many are forced into a disruptive cycle which can have a negative impact on their education, employment, health, and well-being.

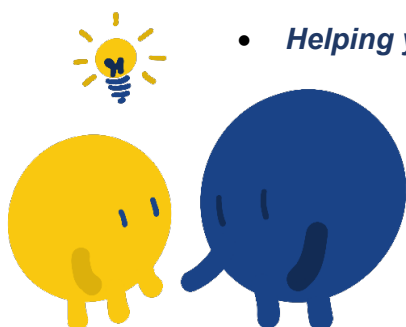


Shelter Community's mission is to be a **Community** driven by hope, love, and faith that creates a **Shelter** for such young people. Our vision is to create homes for young people in which they can flourish and grow in their personal and social skills.

We believe that we all need a "Shelter Community" in the midst of life's storms and that certain things can be best learnt in a community setting. By connecting our creativity, talents, and resources we can become the Shelter Community that protects and transforms lives for good.

OUR OBJECTIVES

In our constitution we outline the following three objectives, which guide the decisions and activities of Shelter Community:



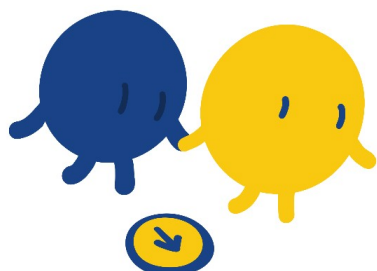
- **Helping young people to recover** from difficult life circumstances (loss of a loved one, burnout, abuse, or other demanding circumstances) within a community setting.
- **Providing support and activities** which develop their skills, capacities, and capabilities enabling them to participate in society as mature and responsible individuals.
- **Training young people** to play an active part within the community.

We refer to the Charity Commission's general guidance on public benefit when reviewing the objectives and aims of Shelter Community and in planning future activities.



OUR VALUES

Shelter Community's Christian ethos underpins our values. Our four core values that lie at the heart of all that we do and how we go about achieving our vision:



PURPOSEFUL

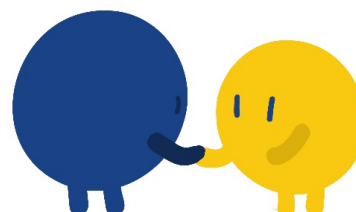
To actively search and engage in opportunities to learn individually and as a community



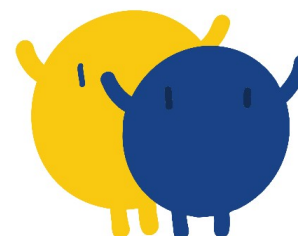
INCLUSIVE

To show love and compassion to everyone, whomever they may be

RELATIONAL
To build relationships of trust with everyone we interact with



AUTHENTIC
To be consistent and genuine in our actions and interaction



ACTIVITIES AND ACHIEVEMENTS

Youth Community Home

The main activity in 2025 was to run the Youth Community Home that offers emergency and temporary accommodation to up to seven young adults in housing need in a community setting. One important focus for us is to nurture a culture in the house that reflects our values and helps the young people in preparing them for their next step towards independence.



Our approach is deeply personal, taking individual needs and capabilities into account to meet each young person at their point of need and help them to tackle their issues and achieve their goals. Every young person is supported by the live-in staff/volunteers, a social worker from one of our partner organisations and a volunteer coach. In meeting with the young people, we agree on next steps and how we can support them best to achieve their goals. Together with our partner organisations we support the young person so that they can learn social and other important skills. We support and encourage them to study and/or to find employment.

A key relationship for our young people is the volunteer coaches who meet one-to-one with each of the young people every week, we are so grateful for the investment they make in each young person and the friendship they extend. It is a real gift and makes such a difference in the progress of each young person and helps them to set achievable goals, dream about the future and meet regularly with someone who really believes in them and helps them to do the same!

Accommodation

We welcomed **twelve** young people, who would otherwise be on the street or in unsafe places, to our home in 2025 for a total of **2,583 nights**. Thanks to donations and our landlord Highway One Trust we were able to offer two young persons in need rent-free accommodation for 305 nights (rent value £7,991.43) and can offer meals for free to the young people.



Art Studio

Creating new spaces and pathways for the young people in our home is essential in helping them process their experiences, understand their past, and discover themselves. The art studio is one such space, a place for reflection, creativity, and joy. Art has a unique ability to give voice to emotions when words fall short, making it a powerful tool for building confidence and healing from past experiences.

It has been incredibly affirming to witness our young people, many of whom struggle to share their stories through words, find a sense of ownership and expression through art. In the studio, they experience the freedom of self-expression and, in many cases, uncover a new side of themselves for the first time.

Activities

Over the past year, we had the opportunity to organize several day trips for the young individuals under our care. Among the highlights were excursions to bowling alleys and theatres. These outings, made possible by the generous support of Highway One Trust through a grant, played a vital role in fostering meaningful connections among the youth. Such positive experiences have been instrumental in strengthening the bonds within our community and providing enriching opportunities for personal growth.

We have been running weekly football sessions at Rocks Lane sportsground for our young people and refugees that get supported by the charity West London Welcome. We are very grateful that Rocks Lane give us a football pitch for a reduced rate each week and enable us to offer this positive activity.

Volunteers

We continued to recruit teams of volunteers to help with hospitality, coaching and sports. We have 19 volunteers and have volunteers come regularly to the home to cook for and build relationships with the young people.

We have monthly volunteer meetings to train, encourage and learn together how to best support the young people on their journey. Every young person is supported by the live-in volunteers, a coach, and a social worker from the referral organisation. In addition, we have volunteers who come to teach English, go on bike rides, bake with the young people or create artwork with them.

Hope, Stage Lights, and a Fresh Start

UK Border



Arriving in the UK

When I stood in the passport queue at Gatwick, I was terrified. I slipped under the barrier, tapped a Border Control guard on the shoulder, and said, "I am here to claim asylum. I can't return."

I waited for an hour while the officer took my passport, and eventually I was led to a small interrogation room upstairs. As we walked, I overheard the two men escorting me saying, "*We need to be clever about this one.*" When they searched my luggage they threw everything around, then told me to pick it all up and repack it.

Because I had arrived in the UK with a small amount of savings from working, I wasn't eligible for financial support. I travelled to Croydon, where the Home Office was, and stayed in a B&B for a week. That first week was frightening - I didn't know what I was supposed to do beyond waiting, and I worried constantly about whether I would receive help, or how long my little money needed to last. I barely ate.

I had read a lot about the asylum system, but nothing prepared me for its reality. The government says a claim takes 3–6 months, but that is far from true. It took me exactly one year to be granted asylum and even that is considered unusually fast. Many people wait two years or more.



I constantly chased the Home Office and even contacted three MPs to advocate for me. Eventually, I received a phone call offering me accommodation at an asylum hotel in Chiswick, where I stayed for just under a year.



Those first two weeks were the hardest. I needed something to do! I couldn't sit alone in that room all day. I connected with West London Welcome, a refugee centre, where I received legal advice and began volunteering every Tuesday. Through them I was introduced to Bollo Brook Youth Centre. Since I wasn't allowed to work, I threw myself into volunteering, and this is where I discovered my passion for acting, film, and theatre.

That became my life for a year. I volunteered on projects at Bollo Brook, and the minute I received my refugee status, they found me my first job on a film set. Volunteering was rewarding, but the year itself felt like living in limbo - powerless, and not in control of my own life.

Youth Community Home (YCH)

When my asylum status came through, I was shocked. I'd been convinced my claim would be refused and I'd need to win an appeal in court. Perhaps I was being pessimistic, but when I



opened the letter and saw that I had been granted asylum, I couldn't believe it. The letter gave me 30 days to leave the hotel and find somewhere to live.

I told my friends and began searching for housing, but without the right to work I had no money for rent. I tried applying for council accommodation, and a week later I was told a space had opened at the Youth Community Home.

S. visited the refugee centre while I was volunteering to meet me, and after an interview I was offered a place.

Moving into YCH felt like a weight had lifted. I finally had security, a roof over my head and no fear of suddenly being forced out. Living with other young people was a learning experience! Even though some were also asylum seekers, their stories were completely different from mine. Everyone was friendly and easy to talk to.

One memory that stays with me is from my first week at YCH. I had just gotten my first UK job, working at Wyndham's Theatre. When I told J., she organised a spontaneous celebration that same day. I was so touched. They barely knew me, yet they celebrated my achievement as if I had been there for months.

YCH gave me the time and space to figure out my life. Many people find housing, but then have to take the first job they can just to afford rent, even if it's not what they love. Because of YCH, I had the freedom to pursue something I was passionate about and to discover what I actually wanted to do with my future. The low rent also allowed me to save enough to pay the deposit on the place I live in now.

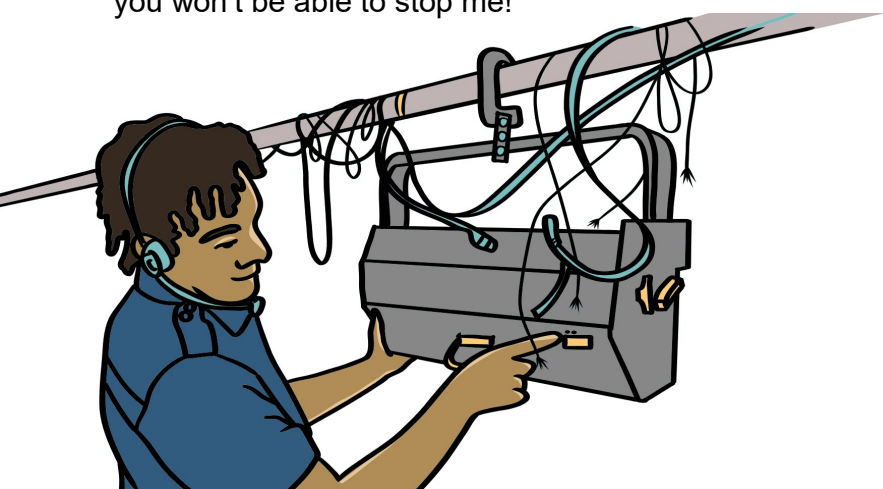
Leaving YCH

I knew it was the right time to leave YCH. I think I had outgrown it. I no longer needed the support in the same way, and I felt that someone else needed that place more than I did.

I started university and now work mainly as a freelance Theatre Technician around my study schedule. I'm two years into my degree now and loving it.

And I will always return to visit YCH ...

you won't be able to stop me!





STRUCTURE, GOVERNANCE AND MANAGEMENT

Shelter Community (SC), a Christian charity for young people in need, is a CIO (Charitable Incorporated Organisation) regulated and registered with the charity commission (charity number 1151910), having its registered office at 62A Elliot Road, London, W4 1PE.

Shelter Community is governed by a constitution dated 2nd May 2013 and by a Board of Trustees who are appointed by the existing trustees. All new trustees receive an induction to their role and the work of Shelter Community. All trustees give their time voluntarily and receive no benefits from the charity.

The day-to-day management of Shelter Community is delegated to the Charity Officer.

Partnerships

The registered charity Highway One Trust (charity no 1164753) and Shelter Community share the same vision to create accommodation of a decent standard for people in housing need. In 2018 the Highway One Trust and Shelter Community signed an intention for lease for a property in Chiswick. The lease over 20 years was signed on the 30th October 2020. It was agreed that:

- Shelter Community will provide emergency and temporary accommodation in a community setting with the aim of helping young people in a holistic way and enabling them to move on to more permanent accommodation.

There is an informal partnership with the Swiss charity “Stiftung 34”. This charity is a fundraising trust that supports different social projects in Switzerland and other European countries. This partnership allows Shelter Community to raise funds in Switzerland.

Shelter Community has service level agreements with two charities that manage referrals and coordinate the support of the young people who come to stay with us, these charities are:

- New Horizon Youth Centre
- Housing Justice



Shelter Community is one of the mission partners of three local churches who support the project: Christ Church W4, Saint Michael and All Angels Church and St Paul's Hammersmith.



Christ Church W4



Saint Michael and
All Angels Church
Bedford Park





FINANCIAL REVIEW AND RISK MANAGEMENT

The Trustees aim to have reserves to cover expenses for six months and to monitor cash flow accordingly. The trustees believe that this provides sufficient flexibility to cover temporary shortfalls in incoming resources and will allow the charity to continue its work and respond to unforeseen events whilst specific action plans are implemented.

The principal risk is a cash flow deficit, should insufficient funds be raised from grants and donations to meet the ongoing cost of operations. The additional risk for Shelter Community is linked with the maintenance work of the Youth Community Home in Chiswick. Therefore, the trustees decided to keep a designated Repairs and Maintenance fund of £50k.

On the 31st of December 2025 the charity had net free reserves, representing the net current assets position on the general fund of £214,807 (2024: £176,762).

The trustees continue to review and assess the key operational, governance, compliance and financial risks faced by Shelter Community.

Fundraising

The income comes from individual supporters, grant making bodies and rental income. In 2025 we were able to raise £52,512 (2024: £65,479). We are grateful for all the support we have received. In particular, the trustees would like to thank the following for their generous contributions:

- Stiftung 34
- Christ Church W4
- St Paul's Hammersmith

Shelter Community also receives ongoing product donations from:

- Chiswick House & Gardens Trust – food donations
- Rocks Lane sports centre – discount on football pitch
- Wheelers of Chiswick Flowers & Garden Centre– Christmas trees

This report was approved by the trustees on 19.02.2026 and was signed on page 2.



Independent Examiner's Report to the Shelter Community

I report to the charity trustees on my examination of the accounts of the company for the year ending 31 December 2024 which are set out on pages 11 to 18.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

Richard Hill

Richard Hill FCA
Griffin Stone Moscrop & Co
Chartered Accountants
21-27 Lamb's Conduit Street
London
WC1N 3GS

Date: 4/3/2026



SHELTER COMMUNITY
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31/12/2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income from					
Donations and legacies	2	52,512	-	52,512	65,479
Charitable activities					
Rents receivable	3	70,677	-	70,677	70,716
Bank interest		8,412	-	8,412	6,286
Total income		<u>131,601</u>	<u>-</u>	<u>131,601</u>	<u>142,481</u>
Expenditure on					
Charitable activities	4	133,842	2,745	136,587	126,142
Total expenditure		<u>133,842</u>	<u>2,745</u>	<u>136,587</u>	<u>126,142</u>
Net (expenditure)/income		(2,241)	(2,745)	(4,986)	16,338
Transfers between funds	10	-	-	-	-
Total funds brought forward at 1 January		955,527	2,745	958,272	941,934
Total funds carried forward at 31 December		<u>953,286</u>	<u>-</u>	<u>953,286</u>	<u>958,272</u>

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

The attached notes form part of these financial statements.



SHELTER COMMUNITY

BALANCE SHEET

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Fixed assets					
Tangible fixed assets	6	948,587	-	948,587	939,592
Less Accumulated Depreciation		(260,105)	-	(260,105)	(210,827)
		<u>688,482</u>	<u>-</u>	<u>688,482</u>	<u>728,765</u>
Current assets					
Cash at bank and in hand	7	267,076	-	267,076	222,703
Debtors	8	7,746	-	7,746	8,575
		<u>274,822</u>	<u>-</u>	<u>274,822</u>	<u>231,277</u>
Creditors: amounts falling due within one year	9	10,019	-	10,019	1,770
Net current assets		<u>264,804</u>	<u>-</u>	<u>264,804</u>	<u>229,507</u>
Total assets less current liabilities		<u>953,286</u>	<u>-</u>	<u>953,286</u>	<u>958,272</u>
Charity Funds					
Unrestricted funds	10	953,286	-	953,286	955,527
Restricted funds	10	-	-	-	2,745
Total funds		<u>953,286</u>	<u>-</u>	<u>953,286</u>	<u>958,272</u>

Approved by the board of Trustees and signed on its behalf by:

Mr Wei-Yi Chen
TRUSTEE & CHAIR

Ms Victoria Hasler
TREASURER

Date 19 February 2026

The attached notes form part of these financial statements.



SHELTER COMMUNITY
STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
Cash used in operating activities	44,956	54,218
Cash flows from investing activities		
Purchase of tangible fixed assets	(8,995)	
Investment income	8,412	6,286
Cash provided by investing activities	(583)	6,286
Change in cash and cash equivalents in the year	44,373	60,504
Cash and cash equivalents at the beginning of the year	222,703	162,199
Total cash and cash equivalents at the end of the year	£ 267,076	222,703

Reconciliation of net income to net cash flow from operating activities

Net income	(4,986)	16,338
Deduct interest income shown in investment activities	(8,412)	(6,286)
Increase in debtors	829	(5,813)
Increase in creditors	8,248	(290)
Depreciation of tangible assets	49,278	50,268
Net cash used in operating activities	£ 44,956	54,218

Analysis of net funds

	Balance 1 January 2025	Movements	Balance 31 December 2025
Cash at bank and in hand	222,703	44,373	267,076
	£ 222,703	£ 44,373	£ 267,076



SHELTER COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - 31/12/2025

1 Accounting policies

a) Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) issued in October 2019 rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements. The financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by 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, the "Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)" and the Charities Act 2011.

Shelter Community constitutes a public benefit entity as defined by FRS 102.

b) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

c) Income

Donations and gifts are reflected in the financial statements in the period in which they are received.

Income tax recoverable in respect of gift aid donations is brought into account in the same period as the relevant donation.

Rental income is recognised on a receivable basis.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects.



SHELTER COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - 31/12/2025

1 Accounting policies (continued)

d) 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 on charitable activities is expenditure incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

e) Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives.

f) Operating leases

Rentals paid under operating leases are charged to the SOFA in the period to which they relate.

g) Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h) Cash at bank

Cash at bank includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Liabilities

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

k) Accounting estimates and areas of judgment

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.



SHELTER COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - 31/12/2025 (Continued)

2 Donations and legacies

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Income from donations and legacies				
Donations	52,512	-	52,512	65,479
Total donations and legacies	52,512	-	52,512	65,479

3 Charitable activities

	Total 2025	Total 2024
Rent Payments	27,989	32,876
Housing Benefits	40,864	36,196
Service Charges	1,824	1,644
	70,677	70,716

4 Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Expenditure on charitable activities				
Property Costs (rent, council tax, utility etc.)	19,277	-	19,277	17,344
Staff Costs	35,067	-	35,067	28,996
Costs for Service User*	1,389	2,015	3,403	2,426
Art & Creative activities	649	730	1,379	1,027
Meals	19,732	-	19,732	16,135
Insurance	3,759	-	3,759	3,354
General Expenses	2,495	-	2,495	4,133
Governance costs - Independent examination	1,920	-	1,920	1,770
Professional fees	276	-	276	690
Depreciation Expenses	49,279	-	49,279	50,268
Total expenditure	133,842	2,745	136,587	126,142

*The charity Highway One Trust donated £7,500 for positive activities for the young people at the YCH.
In 2023 the expenses for such activities were £3,330 and in 2024 £1,425 and £2,745 in 2025.

5 Trustees & Analysis of staff costs

	Total 2025	Total 2024
	£	£
Staff Costs		
Wages and salaries (net)	26,588	22,463
PAYE & national insurance	5,816	4,629
Pension costs (employer and employee contributions)	1,907	1,510
Training costs	756	395
Total Staff costs	35,067	28,996

There was one full-time and one part-time member of staff.

None of the trustees, nor any persons connected with them, received any remuneration or benefits from the CIO during the year. One trustee made a donation of £500 in 2025. No donations were received from trustees in 2024.



SHELTER COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - 31/12/2025 (Continued)

6 Fixed assets	Total £	Short-term leasehold property £	Furniture & Equipment £
Cost			
At 1 January 2025	939,592	918,374	21,218
Additions	8,995	-	8,995
Disposals	-	-	-
At 31 December 2025	948,587	918,374	30,213
Accumulated depreciation			
At 1 January 2025	(210,827)	(192,933)	(17,894)
Charge for the year	(49,278)	(46,024)	(3,254)
Disposals	-	-	-
At 31 December 2025	(260,105)	(238,957)	(21,148)
Net book value			
At 1 January 2025	728,765	725,441	3,324
At 31 December 2025	688,482	679,417	9,065
7 Cash at bank and in hand		2025	2024
		£	£
Cash at bank and in hand		267,076	222,703
8 Debtors		2025	2024
		£	£
Tenants (due within one year)		3,169	3,640
Accrued income (1 year Fixe Rate Bond 5%, maturity date 17.02.25)		-	3,138
Accrued income (1 year Fixe Rate Bond 4.51%, maturity date 14.03.25)		-	1,797
Accrued income (1 year Fixe Rate Bond 4.65%, maturity date 17.02.26)		3,039	-
Accrued income (1 year Fixe Rate Bond, maturity date 17.04.26)		1,539	-
		7,746	8,575
9 Creditors: amounts falling due within one year		2025	2024
		£	£
Independent Examiner fee		1,920	1,770
Other Creditors		8,099	-
		10,019	1,770



SHELTER COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - 31/12/2025 (Continued)

10 Statement of funds

Details of material funds held and movements during the current reporting period

	Fund balances brought forward	Income	Expenditure	Transfers in/(out)	Fund balances carried forward
Unrestricted funds					
General fund	180,086	131,601	(87,818)	-	223,869
Unrestricted but designated fund					
Youth Community Home	725,441	-	(46,024)	-	679,417
Repairs and Maintenance fund	50,000	-	-	-	50,000
Restricted funds					
Highway One Trust	2,745	-	(2,745)	-	-
Total funds	<u>£ 958,272</u>	<u>£ 131,601</u>	<u>£ (136,587)</u>	<u>£ -</u>	<u>£ 953,286</u>

11 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total 2025
Tangible fixed assets	688,482	-	688,482
Current assets	274,822	-	274,822
Creditors due within one year	(10,019)	-	(10,019)
	<u>£ 953,286</u>	<u>£ -</u>	<u>£ 953,286</u>

12 Commitments under operating leases

As at 31 December 2025, total future minimum lease payments under non-cancellable operating leases were as follows:

	2025	2024
Amounts falling due:	£	£
not later than one year	50	50
Later than one year and not later than five years	100	150
Later than 5 years	-	-
	<u>150</u>	<u>200</u>