

Company registration number: CE003479

Charity registration number: 1162038

# SHINE@NechellsPOD

(A Charitable Incorporated Organisation)

Annual Report and Financial Statements

for the Year Ended 31 August 2025

Bissell & Brown Midlands Limited  
Chartered Certified Accountants  
Charter House  
56 High Street  
Sutton Coldfield  
West Midlands  
B72 1UJ

# **SHINE@NechellsPOD**

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## **SHINE@NechellsPOD**

### **Reference and Administrative Details**

<b>Trustees</b>	N Flynn
	S Cross
	N Plummer
	P Freeman
	D Robertson
	G Chapman
	D Sheahan
	H Chapman
<b>Principal Office</b>	The POD
	28 Oliver Street
	Nechells
	Birmingham
	West Midlands
<b>Company Registration Number</b>	B7 4NX
	CE003479
<b>Charity Registration Number</b>	1162038
<b>Accountants</b>	Bissell & Brown Midlands Limited
	Chartered Certified Accountants
	Charter House
	56 High Street
	Sutton Coldfield
	West Midlands
	B72 1UJ

## **SHINE@NechellsPOD**

### **Chair of the Trustees Report**

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued on 16 July 2014.

#### **Structure, governance and management**

The organisation is a Community Interest Company (SHINE@Nechells POD) limited by guarantee incorporated on 21st May 2012 and a Charitable Incorporated Organisation (SHINE@NechellsPOD) registered on the 5th June 2015.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs Noran Flynn Chair of Trustees  
Mr Paul Freeman  
Ms Hannah Chapman  
Ms Nicky Plummer  
Mr Gary Chapman  
Mrs Suzanne Cross  
Mr Dave Robertson  
Mr Dennis Sheehan

None of the trustees has any beneficial interest in the CIO. All of the trustees are members of the CIO.

The charity's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The charity's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts;
- pay in accordance with the charity's contractual and other legal obligations.

Trade creditors of the charity at the year-end were equivalent to 5 day's purchases, including salaries.

#### **SHINE@Nechells POD Purpose and Impact**

Nechells POD developed as a result of the successful community work that evolved through Nechells Education Action Zone (EAZ). In May 2008 the EAZ head teachers appointed an EAZ Director to renovate a derelict nursery and turn it into a community hub to support the residents of Nechells. In September 2008 Nechells POD opened its doors and started offering a wide range of support, advice and guidance to improve the life chances of the community.

Unfortunately, EAZ funding ended in March 2011, but such was the commitment of the EAZ head teachers and the success of the work of Nechells POD that the service continued to grow and in May 2012 Nechells POD became a Community Interest Company (CIC), allowing access to funding streams that would further develop the work. A review of the CIC and its development of services to support the Nechells community was undertaken in 2014. This review recommended registration with the charity commission to maximise delivery and funding opportunities.

SHINE@NechellsPOD was registered on 5th June 2015 as a Charitable Incorporated Organisation (CIO) with The Charity Commission.

In the last thirteen years Nechells POD, which is the name the charity is known as locally, has been evolving from its inception as an Education Action Zone into a dynamic community-based charity delivering services and activities that respond to local need and enhance community cohesion.

Services and activities are delivered by partner organisations, POD staff and volunteers. Nechells POD provides services identified through community consultation.

## **SHINE@NechellsPOD**

### **Chair of the Trustees Report**

Services and activities are delivered by the staff team, partner organisations and volunteers who respond to local need and consultation in the provision of a varied weekly menu.

During the year 2024-2025 Nechells POD has provided services, activities and workshops which has benefitted in excess of 3,000 people.

Many sessions are oversubscribed which has resulted in the charity developing a waiting list or providing additional sessions.

Each week 340 Nechells residents attend Nechells POD.

Our Happy Healthy Holidays provided activities for 142 children over four weeks in the summer holidays as well as supporting families in food poverty by providing groceries.

Our elders have benefitted from a range of fitness and well-being sessions as well as opportunities to reduce social isolation. We currently support 25 elders on a weekly basis with more people engaging when we offer trips.

Our support for mothers and toddlers has grown and we run a weekly Stay and Play encouraging positive play, speaking and listening skills for all participants.

Intergenerational work continues to be a strength of the work of the charity with community members of different generations reporting how much they enjoy spending time together.

Bloomsbury library continues to be based in the corridor at Nechells POD and we are lucky to have our own community librarian two days per week who offers a weekly tot's story time, provides holiday activities for children and ran a successful summer reading challenge. On a monthly basis 160 adults and 309 children visit the library, 60 primary aged children successfully completed the summer reading challenge and 6 volunteers are actively engaged in supporting the librarian. The library will become a Partner Led Library in September 2025 and will relocate to a large room in the building and provide the library service through volunteers.

Our Welfare Services have supported 216 local residents helping in finance and housing matters

#### **AIM, OBJECTIVES AND VISION**

Charity Aim: To act as a resource for the Nechells community by providing services and activities to improve life chances, develop skills and offer support and guidance and to facilitate partnership working between statutory and voluntary organisations to ensure cohesive and targeted support across Nechells.

#### **Objectives:**

- To develop the capacity and skills of the members of the socially and economically disadvantaged community of Nechells in such a way that they are better able to identify and help meet their needs and participate more fully in society.
- To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.

For the purposes of this object 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following - youth, age, disability, financial hardship, ill health, unemployment, substance abuse, discrimination on the grounds of ethnicity, gender, sexual orientation, religion or poor educational or skills attainment.'

- To advance education, training and development in such ways as the trustees think fit.

#### **Our Vision is:**

To develop the capacity and skills of the members of the socially and economically disadvantaged community of Nechells in such a way that they are better able to identify and help meet their needs and participate more fully in society.

## **SHINE@NechellsPOD**

### **Chair of the Trustees Report**

#### **NEED FOR NECHELLS POD CHARITY:**

The Index of Multiple Deprivation (2015) ranks all of Nechells ward in the 6% most deprived areas nationally. The immediate community within which Nechells POD is based (Neighbourhood Birmingham 043C) is ranked within the 1.4% most deprived. It has a relatively young population, high unemployment, low income and is very ethnically diverse. Nechells ward is anticipated to be within the largest population growth (based on historical growth) with an anticipated population increase of 30%. Office of National Statistics forecasts shows Nechells ward as having one of the largest anticipated population growth of 30% by 2031 (Birmingham's population anticipates growth by 14%).

It is evident that local people really appreciate the POD building - It is kept immaculate both inside and outside and there is no evidence of vandalism or graffiti. This is testament to the pride staff, volunteers and residents have for this valuable community resource.

#### **SERVICES AND ACTIVITIES**

We offer a wide range of activities and services which are aimed at supporting Nechells residents of all ages and ethnicities. These are provided by POD staff, partner organisations and volunteers. We offer weekly activities as well as 'one off' trips and special events.

##### **Weekly Activities**

Health and Well Being

Walking Group

Women's Only Fitness

FiN Fitness

Children's activities e.g. Fencing

##### **Reducing Isolation**

Community Place of Welcome

Coffee and Chat

Tot's Time

Community Lunches

Stay and Play

##### **Community Cohesion**

Pre Entry ESOL (English for Speakers of Other Languages)

ESOL

Multi Cultural Events and Celebrations

##### **Supporting People in Need**

Welfare Advice

Food Pantry

Healthy Holiday Activities for children

This year we have also offered a range of trips to places such as The Black Country Museum, Barry Island, Warwick, Garden Centres, theatre productions, Drayton Manor Theme Park. In August we held our PODFest event which attracted 365 local residents for an afternoon of music, food and activities.

##### **Professional partnerships:**

This year we also welcomed a number of professionals who hired rooms from us to deliver sessions or hold private meetings:

Ladywood Adult Social Work Team Hub hold weekly drop-in sessions for local residents to speak to a social worker for advice or refer themselves or loved ones to complete Conversations 1 & 2.

## **SHINE@NechellsPOD**

### **Chair of the Trustees Report**

The Active Well-being Society who delivered a number of sessions involving the outdoors both in the garden and the park and offered multi sports sessions during holiday activities.

Joseph Chamberlain College delivered ESOL (English lessons for Speakers of Other Languages) classes and a numeracy class.

The North Locality Integrated Neighbourhood Team was based at the POD for their weekly Triage and Multidisciplinary Team (MDT) meetings.

Marsha from Your Money Your Way offers an extra welfare support service once a week.

Birmingham MIND delivers a weekly drop-in service to enable anyone who was experiencing poor mental health or caring for someone with a mental health condition to come and chat with professionals and peers.

Councillor Marsham has used the POD regularly both for meeting with residents in his drop-in surgeries or as a meeting place for his Ward meetings. Councillor Marsham has also been a valued supporter at all of the events delivered during the past year.

The Kingstanding, Erdington and Nechells Primary Care Network Social Prescriber has also used the POD as a weekly base to engage with local residents.

Fareshare have supported the POD food pantry with food on a weekly basis and have visited Place of Welcome to share more about what they do and volunteering opportunities with them.

Sophie McDonald, the Community Network Support Officer working in Ladywood, holds a weekly drop-in service to support residents with welfare advice. During the winter, Sophie handed out a number of warm bags to participants which included a blanket, flask, hot water bottle, soup, tea and other items.

Thrive Together is an organisation who have organised a network of 10 organisations around Birmingham to become Cadent Warm Hubs. Being part of this network has enabled the POD to offer energy support and practical goods to reduce the effects of the cost of living including slow cookers, heated chair covers and blankets. Via this network we have also been able to connect with other organisations such as Green Doctors who have supplied dehumidifiers and completed damp, mould and heating checks in residents' houses. We were also connected to Inspiring Fitness as a Cadent Warm Hub who have delivered weekly fitness and dance sessions for women.

A continued partnership with Bournville Village Trust (BVT) saw the return of the annual BVT litter pick around Bournville properties and the wider area. The Neighbourhood Coordinator from BVT has also had a monthly drop-in session at the POD for tenants who wanted to chat outside of their home.

Kyle from the National Literacy Trust has been a great source of free books and has delivered literacy activities here.

National Energy Action have previously provided training to POD staff, and this year were fortunate to be offered a member of the team to do a monthly drop-in sessions during food pantry opening times. This gave participants the chance of receiving energy support and advice whilst being onsite already.

We have built relationships with a number of Birmingham City Council teams including Park services, in particular with Penny Marriott, the Park Ranger, who delivered Christmas wreath making sessions. Penny has also worked with residents in the parks directly particularly with the Future Parks project, supported by Free@Last which has seen upgrades made to some of the parks in Nechells as well as tree planting.

Healthwatch have continued to offer regular visits to the POD to discuss complaints, concerns or compliments from participants for health care providers in Birmingham. This is a great opportunity to express thoughts and feelings about services.

## **SHINE@NechellsPOD**

### **Chair of the Trustees Report**

#### **Awards**

In September 2024 the POD was awarded with the West Midlands Organisation of the Year award for offering so much necessary support to residents in Nechells.

In November 2024 it was announced in the King's Birthday Honours list that Nechells POD had also been awarded the Kings Award for Voluntary Service. This is such a prestigious award, the equivalent to an MBE for an organisation, and we are very proud to have been awarded with this.

#### **OPERATING MODEL AND RISKS**

We fund our work primarily from income from fundraising and through limited levels of unrestricted trading income from letting fees and hiring of minibuses.

Our main costs are staff salaries, with minor expenditure on office costs.

The board has a reserves policy whereby it retains an operating financial reserve at an amount sufficient to maintain unrestricted operating costs for 6 months.

At each board of trustees meeting, and at the AGM, the treasurer provides a report on income and expenditure across all elements of the charity. We work to our financial policy documents which are regularly reviewed and kept up to date.

At the trustee meeting prior to the AGM, we review risks to the operation of the charity and its finances and how they are managed and mitigated.

#### **GOVERNANCE AND DECISION-MAKING**

Trustees are elected for 3-year terms at the Annual General Meeting held each November attended by charity members. Membership of our charity is open to all people who live in Nechells and to representatives of organisations working in this area and across the UK.

The Board of Trustees meet six times a year to support the strategic management of Nechells POD and monitor achievement of outcomes by charity services and activities. We have a three-year Business Plan which is regularly reviewed, the board also reviews progress during the year, considers challenges and how they can be overcome. The board reviews all charity policies on a rolling annual cycle to ensure they comply with all changes to legislation and directions. At each meeting the board receives a report from Nechells POD Project Manager on all project services and how policies are adhered to within the charity's values and risk appetites.

Trustees aim to apply the Charity Governance Code in their management of the charity.

N Flynn

Chair of Trustees

19 May 2026

## **Trustees' Report**

The trustees present the annual report together with the financial statements of the charitable organisation for the year ended 31 August 2025.

### **Trustees**

N Flynn

S Cross

N Plummer

P Freeman

D Robertson

G Chapman

D Sheahan

H Chapman

### **Objectives and activities**

#### ***Objects and aims***

The objects of the Charity include:

To develop the capacity and skills of the members of the socially and economically disadvantaged community of Nechells in such a way that they are better able to identify and help meet their needs and participate more fully in society.

To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society. For the purposes of this object 'socially excluded' means being excluded from society, or parts of society, as a result of one or more of the following – youth, age, disability, financial hardship, ill health, unemployment, substance abuse, discrimination on the grounds of ethnicity, gender, sexual orientation, religion or poor educational or skills attainment.

To advance education, training and development in such ways as the trustees think fit.

#### ***Public benefit***

The activities undertaken to further public benefit stated in the objectives of the charity, can be found in the Achievements and Performance section of this report.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Structure, governance and management**

#### ***Nature of governing document***

The governing document covering the charity is CIO Constitution dated 5th June 2015.

#### ***Recruitment and appointment of trustees***

Existing trustees and employees can propose the recruitment and appointment of new trustees which would be put to a meeting of the existing trustees and senior employees.

#### ***Organisational structure***

The charity is an Charitable Incorporated Organisation (CIO).

### **Achievements and performance**

See the Chair of the Trustees report on page 2.

## SHINE@NechellsPOD

### Trustees' Report (continued)

#### Financial review

##### *Policy on reserves*

The Community Fund Lottery and Henry Smith funding grant both finished in 2022. Designated reserve funds held in SHINE@NechellsPOD's sustainability fund will enable the Charity to continue to function and pay staff salaries in the short term.

#### Financial instruments

##### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

##### *Cash flow risk*

The charity's activities expose it primarily to the financial risks of changes in interest rates. Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

##### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

##### *Liquidity risk*

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 19 May 2026 and signed on its behalf by:

.....  
N Flynn  
Trustee

.....  
P Freeman  
Trustee

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the trustees annual report and the trustees' report and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, as set out in the Charities Act 2011, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable organisation's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charitable organisation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 19 May 2026 and signed on its behalf by:

.....  
N Flynn  
Trustee

.....  
P Freeman  
Trustee

## **SHINE@NechellsPOD**

### **Independent Examiner's Report to the trustees of SHINE@NechellsPOD**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2025 which are set out on pages 11 to 25.

#### **Respective responsibilities of trustees and examiner**

As the charity's trustees of SHINE@NechellsPOD you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act') and the Charities (Accounts and Reports) Regulations 2008.

Having satisfied myself that the accounts of SHINE@NechellsPOD are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

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:

1. accounting records were not kept in respect of SHINE@NechellsPOD as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the 2011 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 accounts 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 accounts to be reached.

.....  
Bissell & Brown Midlands Limited  
Chartered Certified Accountants  
ACCA

Charter House  
56 High Street  
Sutton Coldfield  
West Midlands  
B72 1UJ

Date:.....

# SHINE@NechellsPOD

## Statement of Financial Activities for the Year Ended 31 August 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	20,768	155,805	176,573
Other trading activities		8,913	-	8,913
Other income		-	100	100
Total income		29,681	155,905	185,586
<b>Expenditure on:</b>				
Charitable activities	4	(28,086)	(198,554)	(226,640)
Other expenditure	5	(305)	-	(305)
Total expenditure		(28,391)	(198,554)	(226,945)
Net income/(expenditure)		1,290	(42,649)	(41,359)
Net movement in funds		1,290	(42,649)	(41,359)
<b>Reconciliation of funds</b>				
Total funds brought forward		223,146	114,188	337,334
Total funds carried forward	14	224,436	71,539	295,975
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	8,627	146,154	154,781
Other trading activities		45,434	-	45,434
Other income		-	21,030	21,030
Total income		54,061	167,184	221,245
<b>Expenditure on:</b>				
Charitable activities	4	(84,835)	(120,908)	(205,743)
Other expenditure	5	(305)	-	(305)
Total expenditure		(85,140)	(120,908)	(206,048)
Net (expenditure)/income		(31,079)	46,276	15,197
Transfers between funds		(5,152)	5,152	-
Net movement in funds		(36,231)	51,428	15,197
<b>Reconciliation of funds</b>				
Total funds brought forward		259,377	62,760	322,137
Total funds carried forward	14	223,146	114,188	337,334

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 13 to 25 form an integral part of these financial statements.

**SHINE@NechellsPOD**

**(Registration number: CE003479)  
Balance Sheet as at 31 August 2025**

	<b>Note</b>	<b>2025 £</b>	<b>2024 £</b>
<b>Fixed assets</b>			
Tangible assets	10	305	610
<b>Current assets</b>			
Debtors	11	5,044	11,432
Cash at bank and in hand	12	<u>298,022</u>	<u>328,867</u>
		303,066	340,299
<b>Creditors: Amounts falling due within one year</b>	13	<u>7,396</u>	<u>3,575</u>
<b>Net current assets</b>		<u>295,670</u>	<u>336,724</u>
<b>Net assets</b>		<u>295,975</u>	<u>337,334</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	14	71,539	114,188
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>224,436</u>	<u>223,146</u>
<b>Total funds</b>	14	<u>295,975</u>	<u>337,334</u>

These accounts have been prepared in accordance with the provisions applicable to charitable incorporated organisations with income not exceeding £500,000.

The financial statements on pages 11 to 25 were approved by the trustees, and authorised for issue on 19 May 2026 and signed on their behalf by:

.....  
N Flynn  
Trustee

.....  
P Freeman  
Trustee

## **Notes to the Financial Statements for the Year Ended 31 August 2025**

### **1 Charity status**

The charity is a Charitable Incorporated Organisation (CIO), registered in England and Wales with the Charity Commission. As a CIO, the charity is not a company and is not registered at Companies House. The members of the CIO have no liability to contribute to the assets of the charity in the event of a winding-up beyond any unpaid amount on their membership subscription.

The address of its registered office is:

The POD  
28 Oliver Street  
Nechells  
Birmingham  
West Midlands  
B7 4NX

These financial statements were authorised for issue by the trustees on 19 May 2026.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Charities Act 2011 and the CIO's constitution.

#### **Basis of preparation**

SHINE@NechellsPOD 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 are prepared in GBP Sterling, and rounded to the nearest pound.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Exemption from preparing a cash flow statement**

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

## Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

### 2 Accounting policies (continued)

#### *Donations and legacies*

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### *Grants receivable*

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **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.

#### *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.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised when they are received, with a proportion included in accrued income if there is a likelihood that all or part of the grant will need to be refunded.

#### **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.

#### **Tangible fixed assets**

Individual fixed assets costing £250.00 or more are initially recorded at cost.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

2 Accounting policies (continued)

Asset class	Depreciation method and rate
Fixtures and fittings	20% net book value

**Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. 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, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

**Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the 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 initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds that the board of trustees designate to a particular project or cause.

**Financial instruments**

***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

### 2 Accounting policies (continued)

#### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### *Debt instruments*

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

- (a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.
- (b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.
- (c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).
- (d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.
- (e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

**Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)**

**2 Accounting policies (continued)**

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

***Investments***

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

***Derivative financial instruments***

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

***Fair value measurement***

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

# SHINE@NechellsPOD

## Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations	20,768	8,664	29,432
Grants, including capital grants;			
Grants from other charities	-	137,771	137,771
Grants from companies	-	9,370	9,370
<b>Total for 2025</b>	<b>20,768</b>	<b>155,805</b>	<b>176,573</b>
<b>Total for 2024</b>	<b>8,627</b>	<b>146,154</b>	<b>154,781</b>

### 4 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Charitable activities		-	93,919	93,919
Community activities		6,042	-	6,042
Staff costs		17,376	104,635	122,011
Governance costs		4,668	-	4,668
<b>Total for 2025</b>		<b>28,086</b>	<b>198,554</b>	<b>226,640</b>
<b>Total for 2024</b>		<b>84,835</b>	<b>120,908</b>	<b>205,743</b>

# SHINE@NechellsPOD

## Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

### 5 Other expenditure

	Note	Unrestricted funds Other £	Total funds £
Depreciation, amortisation and other similar costs		305	305
<b>Total for 2025</b>		<b>305</b>	<b>305</b>
<b>Total for 2024</b>		<b>305</b>	<b>305</b>

### 6 Trustees remuneration and expenses

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	108,973	88,780
Social security costs	6,770	7,374
Pension costs	3,055	3,790
Other staff costs	3,213	-
	<b>122,011</b>	<b>99,944</b>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Management and administration	6	6

5 (2024 - 5) of the above employees participated in the Defined Contribution Pension Schemes.

No individual employee received emoluments of more than £60,000 during the year.

## Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

**9 Independent examiner's remuneration**

	2025 £	2024 £
Examination of the financial statements	4,668	4,589

**10 Tangible fixed assets**

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 September 2024	1,525	1,525
At 31 August 2025	1,525	1,525
<b>Depreciation</b>		
At 1 September 2024	915	915
Charge for the year	305	305
At 31 August 2025	1,220	1,220
<b>Net book value</b>		
At 31 August 2025	305	305
At 31 August 2024	610	610

**11 Debtors**

	2025 £	2024 £
Trade debtors	5,044	11,432

**12 Cash and cash equivalents**

	2025 £	2024 £
Cash at bank	298,022	328,867

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

	2025 £	2024 £
Trade creditors	3,225	-
Accruals	4,171	3,575
	7,396	3,575

# SHINE@NechellsPOD

## Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

### 14 Funds

	Balance at 1 Sept 2024 £	Incoming resources £	Resources expended £	Balance at 31 August 2025 £
<b>Unrestricted funds</b>				
<i>General</i>				
POD Sustainability	216,837	29,681	(25,632)	220,886
<i>Designated</i>				
a) Henry Smith Charity	2,759	-	(2,759)	-
b) Gowling	3,550	-	-	3,550
	<u>6,309</u>	<u>-</u>	<u>(2,759)</u>	<u>3,550</u>
<b>Total unrestricted funds</b>	<u>223,146</u>	<u>29,681</u>	<u>(28,391)</u>	<u>224,436</u>
<b>Restricted funds</b>				
2) NNS	25,022	-	(25,022)	-
3) Doing Things Differently	2,120	-	-	2,120
5) Heart Of England	11,830	8,811	(20,641)	-
6) Talking Tables	276	-	(276)	-
7) Great Outdoors Community Fund	4,642	-	(2,080)	2,562
8) Happy Healthy Holidays	6,627	17,760	(24,387)	-
9) Aston Villa Foundation Fund	22	-	(22)	-
10) Community Research Fund	937	-	(937)	-
11) Commonwealth Games Legacy	1,385	-	-	1,385
13) Mayor's Weekend Community	131	-	(131)	-
14) Refugee Action	4,640	-	-	4,640
15) Roots2Success	1,407	-	-	1,407
16) Windrush Event	1,354	-	-	1,354
17) Celebrating Communities Fund	891	-	-	891
19) NHS INT Fund	9,004	8,686	(6,563)	11,127
20) Street Games - POD Festival	500	-	(500)	-
22) Food Provision Top-up Grant	4,000	11,000	(13,263)	1,737
23) Time to SHINE	29,946	81,553	(92,551)	18,948
25) Warm Welcome Fund	5,000	11,000	(8,602)	7,398
26) Food Pantry Fund	1,954	4,435	(1,017)	5,372
27) Cadent Warm Welcome Grant	2,500	3,960	(2,426)	4,034
28) NNS - Befriending Service	-	1,500	(136)	1,364
29) St Thomas Dole	-	2,200	-	2,200
30) Thrive Together	-	5,000	-	5,000
	<u>114,188</u>	<u>155,905</u>	<u>(198,554)</u>	<u>71,539</u>
<b>Total restricted funds</b>	<u>114,188</u>	<u>155,905</u>	<u>(198,554)</u>	<u>71,539</u>
<b>Total funds</b>	<u>337,334</u>	<u>185,586</u>	<u>(226,945)</u>	<u>295,975</u>

# SHINE@NechellsPOD

## Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)

### 14 Funds (continued)

	Balance at 1 Sept 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 August 2024 £
<b>Unrestricted funds</b>					
<i>General</i>					
POD Sustainability	252,325	52,911	(82,215)	(6,184)	216,837
<i>Designated</i>					
a) Henry Smith Charity	2,759	-	-	-	2,759
b) Gowling	3,550	-	-	-	3,550
c) Mini Bus Fund	743	1,150	(2,925)	1,032	-
	<u>7,052</u>	<u>1,150</u>	<u>(2,925)</u>	<u>1,032</u>	<u>6,309</u>
<b>Total unrestricted funds</b>	<u>259,377</u>	<u>54,061</u>	<u>(85,140)</u>	<u>(5,152)</u>	<u>223,146</u>
<b>Restricted</b>					
1) All Of Us	-	-	(65)	65	-
2) NNS	25,022	-	-	-	25,022
3) Doing Things Differently	2,120	-	-	-	2,120
4) Groundworks/HS2	-	6,099	(9,927)	3,828	-
5) Heart Of England	-	24,200	(12,370)	-	11,830
6) Talking Tables	316	-	(40)	-	276
7) Great Outdoors Community Fund	4,870	-	(228)	-	4,642
8) Happy Healthy Holidays	12,746	11,524	(17,643)	-	6,627
9) Aston Villa Foundation Fund	22	-	-	-	22
10) Community Research Fund	1,058	-	(121)	-	937
11) Commonwealth Games Legacy	1,385	-	-	-	1,385
13) Mayor's Weekend Community	1,165	-	(1,034)	-	131
14) Refugee Action	4,640	-	-	-	4,640
15) Roots2Success	1,407	-	-	-	1,407
16) Windrush Event	1,354	-	-	-	1,354
17) Celebrating Communities Fund	5,000	5,000	(9,109)	-	891
18) Winter Food Aid	-	5,000	(5,000)	-	-
19) NHS INT Fund	-	9,004	-	-	9,004
20) Street Games - POD Festival	-	500	-	-	500
21) The Patrick Trust	-	1,000	(2,226)	1,226	-
22) Food Provision Top-up Grant	-	4,000	-	-	4,000
23) Time to SHINE	-	81,166	(51,220)	-	29,946
24) Affordable Food Grant	-	7,156	(7,156)	-	-
25) Warm Welcome Fund	-	5,000	-	-	5,000
26) Food Pantry Fund	-	2,535	(581)	-	1,954
27) Cadent Warm Welcome Grant	1,655	5,000	(4,188)	33	2,500
	<u>62,760</u>	<u>167,184</u>	<u>(120,908)</u>	<u>5,152</u>	<u>114,188</u>
<b>Total restricted funds</b>	<u>62,760</u>	<u>167,184</u>	<u>(120,908)</u>	<u>5,152</u>	<u>114,188</u>
<b>Total funds</b>	<u>322,137</u>	<u>221,245</u>	<u>(206,048)</u>	<u>-</u>	<u>337,334</u>

**Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)**

**14 Funds (continued)**

The specific purposes for which the funds are to be applied are as follows:

**Restricted**

- 1) All Of Us - In addition to the community activities, the Community Lottery funds, the salary for the Project Manager and the management of this post. There is also funding included for utilities and running costs. We were awarded additional funding, under the 'New Prospects Project' for a new post as Employment and Welfare Officer, to run alongside the main funding; this covers the salary for 2.5 days per week for the Welfare and Community Support Role. The project finished in April 2023.
- 2) NNS - In addition to the salary for the Project Manager for three days per week, this funding also includes an amount for the use of desk space and support at the POD and payment for meetings, mobile telephones and travel costs.
- 3) Doing Things Differently - this funded an Out of Hours Activity Coordinator (this role ceased on 12th September 2021) and outdoor equipment (tables and chairs).
- 4) Groundworks/ HS2 - Project Title - Give and Gain - this funds the salary for the Volunteer Coordinator Post. This is a three year post until August 2023.
- 5a) Heart of England - Provided to support the Queen's 70th Jubilee event in July 2022.
- 5b) Heart of England IAG – Funding provided to offer Information, advice and guidance support to community members. Funding covers the cost of a part-time welfare officer and partnership work with Your Money Your Way allowing the charity to offer welfare advice, Monday – Friday.
- 6) Talking Tables - Funds provided to support the local community with food provisions through a weekly food bank. Talking Tables funding ended as the charity changed food provision services from a food bank service to a food pantry.
- 7) Great Outdoor Community Fund - Funding provided by National Grid for a Garden Refurbishment Project at Nechells POD, works commenced in September 2022.
- 8) Holidays, Activities and Food Programmer (HAF) formerly Happy Healthy Holidays - Funding for Bring it on Brum HAF programmes which take place during School half terms and Summer holidays. During the HAF programme, sports sessions and enrichment activities are provided for primary school-aged children.
- 9) Aston Villa Foundation Fund - One-off funding to purchase sports equipment, to be used during community activities.
- 10) Community Research BCU - Funding provided by Birmingham City University, to research how to improve men's engagement regarding community activities and to provide activities aimed at men. Nechells POD used the funds to start a weekly Men's group in September 2022. The fund will be used for group activities and to cover expenses to run the group.
- 11) Commonwealth Games Legacy funding - Funds to provide a one-off community sports day event which took place in July 2023 in celebration of the Commonwealth Games 2022 Legacy.
- 12) Feeding Britain Fund - these were funds setup to feed adults and children during the school holidays
- 13) Mayor's Weekend Community Fund - Funding provided via The National Lottery Community Fund to contribute to a one-off event in celebration of the Mayor of West Midlands Community Weekend which took place in September 2023.
- 14) Refugee Action - CARE Partner Development Fund to provide community activities which incorporate support for refugees.

**Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)**

**14 Funds (continued)**

15) Roots2Success - Funds received on behalf of Sport Birmingham to provide a selection of transferable skills workshops during our weekly Job Club sessions.

16) Windrush Event - Funds provided via Birmingham City Council to organise and host a community event to celebrate the 75th anniversary of the HMT Windrush arriving in Britain.

17) Celebrating Communities Funds - these funds were originally donated to cover expenditure celebrating the Queen's 70th Jubilee party, however, when trying to spend these funds on the activities, the parties involved donated the wouldbe expenditure, leaving this original balance intact. Having contacted the original donor, they were happy for the funds to be retained by the charity and to be spent on other good causes.

18) Winter Food Aid - Grants received from Birmingham City Council for food provisions and other consumable costs for the food pantry. Funds available through the Household Support Fund, funded by the Department for Work and Pensions.

19) NHS Integrated Neighbourhood Teams (INTs) Fund - a vision to help people live healthier, happier and more independent lives in the neighbourhood and communities they call home and to avoid the need to be reliant on NHS services.

20) Street Games - POD Festival - £500 donation to support with the cost of the POD Fest community event which took place on Friday, 23rd August 2024.

21) The Patrick Trust - This was a £1,000 cheque which was granted to benefit the over 50's activities. Funding applied by Noran Flynn.

22) Food Provision Top-up Grant - This is a £4,000 grant provided through the Household Support Fund from the Department of Work and Pensions to provide food throughout the community where it was needed.

23) Time to SHINE - The National Lottery Community Fund awarded Nechells POD funding for the Time to Shine project, which will run for three years. The grant ensures the management and operation of the charity's mission by providing funds for the following expenses; Salaries for the project manager and volunteer coordinator roles. Additionally, this fund will also cover expenses such as activity costs, volunteer training and other operational costs associated with the project.

24) Affordable Food Grant - this was available to organisations to set up an affordable food model in selected locations around Birmingham. Funds from this grant were used to purchase food pantry appliances, food provisions and other food pantry costs.

25) Warm Welcome Fund - Funding provided by Birmingham City Council similar criteria to (12) Flourish Warm hub, which is support with the centre's utilities and overhead costs for our Warm hub that can be accessed Monday - Friday for community members in need of a warm space.

26) Food Pantry Fund - This fund was set up to receive any community donations and income through the food pantry. Income received through this fund will then be used to cover food pantry costs when other food pantry funds are expended.

27) Cadent Warm Welcome Grant - Funding provided in partnership with Thrive Together Birmingham, to develop a Cadent warm hub and increase the offer of support and resources to local residents in need.

28) NNS Befriending Service - Funding provided to cover project and volunteer costs.

29) Thomas Dole - this was a donation for the food pantry.

## **SHINE@NechellsPOD**

### **Notes to the Financial Statements for the Year Ended 31 August 2025 (continued)**

#### **14 Funds (continued)**

##### **Designated**

- a) Henry Smith Charity - these funds were designated for building works.
- b) Gowling - these funds were designated for utilities and staff costs, not covered by restricted contributions.
- c) Mini Bus Fund - to keep the Charity's mini bus on the road to enable it to support the community when needed.

## SHINE@NechellsPOD

### Statement of Financial Activities by fund for the Year Ended 31 August 2025

#### Unrestricted Funds

	<b>Total Unrestricted Funds 2025 £</b>	<b>Total Unrestricted Funds 2024 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	20,768	8,627
Other trading activities	8,913	45,434
Total income	29,681	54,061
<b>Expenditure on:</b>		
Charitable activities	(28,086)	(84,835)
Other expenditure	(305)	(305)
Total expenditure	(28,391)	(85,140)
Net income/(expenditure)	1,290	(31,079)
Transfers between funds	-	(5,152)
Net movement in funds	1,290	(36,231)
<b>Reconciliation of funds</b>		
Total funds brought forward	223,146	259,377
Total funds carried forward	224,436	223,146

# SHINE@NechellsPOD

## Statement of Financial Activities by fund for the Year Ended 31 August 2025 (continued)

### Restricted Funds

	<b>Total Restricted Funds 2025 £</b>	<b>Total Restricted Funds 2024 £</b>
<b>Income and Endowments from:</b>		
Donations and legacies	155,805	146,154
Other income	100	21,030
Total income	155,905	167,184
<b>Expenditure on:</b>		
Charitable activities	(198,554)	(120,908)
Total expenditure	(198,554)	(120,908)
Net (expenditure)/income	(42,649)	46,276
Transfers between funds	-	5,152
Net movement in funds	(42,649)	51,428
<b>Reconciliation of funds</b>		
Total funds brought forward	114,188	62,760
Total funds carried forward	71,539	114,188

# SHINE@NechellsPOD

## Detailed Statement of Financial Activities for the Year Ended 31 August 2025

	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>		
Donations and legacies (analysed below)	176,573	154,781
Other trading activities (analysed below)	8,913	45,434
Other income (analysed below)	100	21,030
	<hr/>	<hr/>
Total income	185,586	221,245
<b>Expenditure on:</b>		
Charitable activities (analysed below)	(226,640)	(205,743)
Other expenditure (analysed below)	(305)	(305)
	<hr/>	<hr/>
Total expenditure	(226,945)	(206,048)
	<hr/>	<hr/>
Net (expenditure)/income	(41,359)	15,197
	<hr/>	<hr/>
Net movement in funds	(41,359)	15,197
<b>Reconciliation of funds</b>		
Total funds brought forward	337,334	322,137
	<hr/>	<hr/>
Total funds carried forward	295,975	337,334
	<hr/>	<hr/>

**Detailed Statement of Financial Activities for the Year Ended 31 August 2025 (continued)**

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b><i>Donations and legacies</i></b>		
Donations (Restricted)	8,664	2,809
Appeals and donations	11,443	-
Grants - other agencies (R1, GR)	137,771	143,345
Community consultation and social media	9,370	-
Donations (Unrestricted)	9,325	8,627
	<u>176,573</u>	<u>154,781</u>
<b><i>Other trading activities</i></b>		
Fees and supplies (Unrestricted)	-	6,353
Rental income (Unrestricted)	-	39,081
Community activities (Unrestricted)	8,913	-
	<u>8,913</u>	<u>45,434</u>
<b><i>Other income</i></b>		
Payroll	-	9,005
Other income	100	12,025
	<u>100</u>	<u>21,030</u>
<b><i>Charitable activities</i></b>		
5005: HAF Activities	(17,596)	-
Community activities (Restricted)	(31,274)	(40,295)
Community activities (Unrestricted)	(980)	(12,867)
Wages and salaries (Restricted)	(92,357)	(56,671)
Wages and salaries (Unrestricted)	(16,616)	(32,109)
Staff NIC (Employers) (Restricted)	(6,770)	(4,233)
Staff NIC (Employers) (Unrestricted)	-	(3,141)
Staff pensions (Defined contribution) - pension scheme (Restricted)	(2,295)	-
Staff pensions (Defined contribution) - pension scheme (Unrestricted)	(760)	(3,790)
Staff training (Restricted)	(3,213)	-
Travelling (Restricted)	(2,911)	-
Travelling (Unrestricted)	(650)	(2,925)
Rates (Restricted)	(724)	-
Rates (Unrestricted)	-	(253)
Heat, light and water (Restricted)	(12,215)	(7,031)
Heat, light and water (Unrestricted)	-	(8,819)
Insurance (Restricted)	(1,557)	-
Insurance (Unrestricted)	(2,844)	(3,175)
Repairs and maintenance (Restricted)	(4,471)	(1,415)
Repairs and maintenance (Unrestricted)	(865)	(4,389)
Office expenses (Restricted)	(7,025)	(4,380)
General expenses (Unrestricted)	(703)	(5,371)
Computer software and maintenance costs (Restricted)	(6,493)	-
Computer software and maintenance costs (Unrestricted)	-	(193)

This page does not form part of the statutory financial statements.

# SHINE@NechellsPOD

## Detailed Statement of Financial Activities for the Year Ended 31 August 2025 (continued)

	Total 2025 £	Total 2024 £
Charitable donations (Unrestricted)	-	(40)
Bookkeeping services (Unrestricted)	-	(1,092)
Professional fees (Restricted)	(9,250)	(6,847)
Professional fees (Unrestricted)	-	(1,793)
Bank charges (Restricted)	(403)	(36)
Bank charges (Unrestricted)	-	(289)
Accountancy fees (Unrestricted)	<u>(4,668)</u>	<u>(4,589)</u>
	<u>(226,640)</u>	<u>(205,743)</u>
<b><i>Other expenditure</i></b>		
Depreciation charge (Unrestricted)	<u>(305)</u>	<u>(305)</u>
	<u>(305)</u>	<u>(305)</u>