

Report of the Trustees' and Unaudited Financial Statements

for the Year Ended 31 October 2025

for

WEEE CHARITY

COMPANY INFORMATION

Trustees'	A Hilton	(Appointed 14/09/2023)
	A Brock	(Appointed 14/09/2023)
	S Bennett	(Appointed 14/09/2023)
	C Preston	(Appointed 14/09/2023)

Charity Number 1169658
(England & Wales)

Charity Address 11 Tanning Court
Warrington
WA1 2HF

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TRUSTEES' REPORT

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

The charity's objects are: The protection and preservation of the environment for the public benefit by the promotion of waste reduction, reuse, reclamation, recycling and use of recycled products.

The relief of financial hardship by the recycling and provision of electrical and electronic items. The prevention and relief of poverty in Warrington and other parts of the UK as the Trustees may determine, by providing grants, items and services to individuals in need and charities and other organisations working to prevent or relieve poverty.

To assist our volunteers back into paid employment where possible and to provide a supportive environment where volunteers can learn a range of useful skills.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Businesses are continuing to use our services to recycle office equipment. We are able to use this equipment to provide good quality affordable equipment to those on limited budgets.

Our volunteers learn valuable skills, both involved in the recycling and refurbishment of computer equipment and in other valuable work skills which is important as some of them go on to seek paid employment.

The charity has important benefits for the local community both in terms of providing a viable recycling facility, thus reducing waste also working with volunteers from the local community to increase employability skills and help to combat loneliness.

When surplus funds arise, we make donations to charities whose objectives are in line with our own and we are also proud to provide sponsorship for a child abroad.

Volunteers come to us via Warrington Voluntary Action, the local Job Centre and The Prince's Trust. We are always grateful to our volunteers who help us meet our charitable purposes of recycling and reducing waste.

TRUSTEES' REPORT (CONTINUED)

Financial review

The Charity's total income for the year ended 31 October 2025 was £376,889. Total expenditure was £294,126 resulting in a profit of £82,762.

The total of the unrestricted general funds carried forward at 31 October 2025 was £99,843.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. Reserves has fallen significantly below this level as at the end of the accounting period. Trustees and staff are actively engaged with plans to restore the level of reserves to the amounts required by the policy.

TRUSTEES' REPORT (CONTINUED)

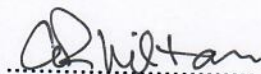
The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. Structure, governance and management. The charity is controlled by its governing document, a deed of trust. The trustees who served during the year and up to the date of signature of the financial statements were:

A Hilton	(Appointed 14 September 2023)
A Brock	(Appointed 14 September 2023)
S Bennett	(Appointed 14 September 2023)
C Preston	(Appointed 14 September 2023)

When appointing new trustees, we consider the skills which they can contribute to the running of the charity to ensure we have a broad range of skills available to us. We always welcome interest from potential trustees.

The charity is run on a day-to-day basis by two paid Charity Managers who manage a team of staff and volunteers. None of the trustees has any beneficial interest in the charity.

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



A Hilton
Trustee

Date: 07.02.2026.....

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF WEEE CHARITY

I report to the trustees on my examination of the financial statements of WEEE Charity for the year ended 31 October 2025

Responsibilities and basis of the report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent Examiner's Statement

I have completed my examination and 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 Trust as required by section 130 of the Act; or
2. The accounts do not accord with those records

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

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 OCTOBER 2025

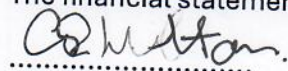
		UNRESTRICTED FUNDS 2025 £	UNRESTRICTED FUNDS 2024 £
	Notes		
Income from:			
<i>Charitable Activities</i>	3	376,889	282,456
		<hr/>	<hr/>
Total Income		376,889	282,456
		<hr/>	<hr/>
Expenditure on:			
<i>Raising Funds</i>	4	-	0
<i>Charitable Activities</i>	5	294,126	275,972
		<hr/>	<hr/>
Total Expenditure		294,126	275,972
		<hr/>	<hr/>
Net expenditure and movement in funds		82,762	6,484
Reconciliation of Funds			
<i>Fund balances of 1 November 2024</i>		17,081	10,597
		<hr/>	<hr/>
Fund balances at 31 October 2025		99,843	17,081
		<hr/>	<hr/>

BALANCE SHEET

FOR THE YEAR ENDED 31 OCTOBER 2025

	Notes	2025		2024	
		£	£	£	£
Fixed Assets					
<i>Tangible Assets</i>	10		17,016		5,408
Current Assets					
<i>Debtors</i>	11		-		-
<i>Cash at bank and in hand</i>			82,827		11,673
			82,827		11,673
Creditors: amounts falling due within one year	12		-		-
Net current assets			82,827		11,673
Total assets less current liabilities			99,843		17,081
The funds of the charity					
<i>Unrestricted Funds</i>	13		99,843		17,081

The financial statements were approved and signed by



A Hilton
Trustee

07.02.2026

Date

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2025

1. Accounting policies

Charity information

WEEE Charity is a public benefit entity under FRS 102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice, which is referred to in the Regulations, but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

These financial statements are prepared on the going concern basis. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future, however, the trustees are aware of certain material uncertainties which may cause doubt on the charity's ability to continue as a going concern.

1.3 Charitable funds

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

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1.4 Income

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

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

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

1.6 Tangible fixed assets

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

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

Plant and equipment	25% on cost
Fixtures and fittings	25% on reducing balance
Computers	25% on reducing balance
Motor vehicles	25% on cost

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

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1.9 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1.10 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

3. Charitable activities

	Charitable Activities 2025 £	Charitable Activities 2024 £
Online Sales	290,290	214,223
Shop Income	32,532	47,705
Sale of Scrap	34,066	19,552
Grant Income	20,000	976
	<u>376,889</u>	<u>282,456</u>

4. Expenditure of raising funds

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Trading Costs		
Other Trading Activities	-	-
	<u>-</u>	<u>-</u>

5. Charitable Activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Staff Costs	206,504	164,713
Depreciation and Impairment	946	1,003
Insurance	2,490	2,664
Light and Heat	7,329	4,978
Telephone	2,419	2,343
Printing & Stationery	-	144
Equipment Hire	240	379
Subsistence	2,453	3,259
Postage & Carriage Charges	9,193	17,948
Motor & Travel Expenses	32,669	33,540
Repairs & Maintenance	2,542	2,726
IT Consumables and Software	617	-
Subscriptions	619	108
Rent of Premises	15,857	17,322
Professional Fees	7,374	4,108
Rates	1,453	1,467
Hotel & Accommodation	88	2,813
Cleaning Expenses	1,333	2,373
Other Charitable Expenditure		14,085
	<u>294,126</u>	<u>275,972</u>

N.B These are our figures taken from information we have received from opening balance figures FY24

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

6. Net Movement in Funds

	2025	2024
	£	£
The net movement in funds is stated after charging/crediting		
<i>Fees payable for the independent examination of the charities financial statements</i>	600	600
<i>Depreciation of owned tangible fixed assets</i>	946	1,003

7. Trustees

None of the trustees (or any persons connected with them) have received any remuneration or benefits from the charity during the year

8. Employees

	2025 Number	2024 Number
<i>The average monthly number of employees during the year was:</i>	12	9

Employment Costs

	2025	2024
	£	£
<i>Wages and Salaries</i>	206,504	164,713

There were no employees whose annual remuneration was more than £80,000

Remuneration of key management personnel was as follows

	2025	2024
	£	£
<i>Aggregate Compensation</i>	-	-

9. Taxation

The charity is exempt from taxation on its activities because all of their income is applied for charitable purposes

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. Tangible Fixed Assets

	Plant and Equipment £	Fixtures and Fittings £	Computers £	Motor Vehicles £	Total £
Cost					
At 1 November 2024	<u>7,974</u>	<u>1,332</u>	<u>4,733</u>	<u>7,938</u>	<u>21,977</u>
At 31 October 2025	<u>7,974</u>	<u>13,885</u>	<u>4,733</u>	<u>7,938</u>	<u>34,530</u>
Depreciation and Impairment					
At 1 November 2024	4,275	1,163	3,194	7,938	16,570
Depreciation charged in the year	665	73	208	-	945
At 31 October 2025	<u>4,939</u>	<u>1,236</u>	<u>3,401</u>	<u>7,938</u>	<u>17,514</u>
Carrying Amount					
At 31 October 2025	<u>3,035</u>	<u>12,649</u>	<u>1,332</u>	<u>-</u>	<u>17,016</u>
At 31 October 2024	<u>3,700</u>	<u>169</u>	<u>1,539</u>	<u>-</u>	<u>5,408</u>

11. Debtors

	2025 £	2024 £
Amounts falling due within one year	<u>-</u>	<u>-</u>
Prepayments and accrued income		

12. Creditors

	2025 £	2024 £
Amounts falling due within one year		
Other Taxation & Social Security	37,985	11,927
Accruals and deferred income	<u>-</u>	<u>-</u>
	<u>37,985</u>	<u>11,927</u>