

Dig In CIO

Report and Financial Statements
For the year ended 31 March 2025

DIG IN CIO

Reports and financial statements

For the year ended 31 March 2025

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Introduction

The Trustees present their annual report and the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, 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 (FRS102) published on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018).

Bankers

The Co-operative Bank PLC
Business Direct
PO Box 250
WN8 6WT

Independent examiner

Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
PR4 6SN

Principal address

Ashton Park Walled Garden
Pedders Lane
Preston
Lancashire
PR2 1HR

Structure, governance and management

The organisation is a Charitable Incorporation Organisation and the governing document is its Constitution which was registered with the Charity Commission on 10 May 2018.

Trustees are selected by way of an interview process conducted by the existing trustees and then a vote held by the trustees with a simple majority required for appointment. Each trustee is appointed for a term of three years.

Once appointed new trustees are provided with a copy of the constitution as well as the most recent trustees' annual report and accounts.

The Trustees who served during the current period are:

Trustee	-	Mr P Newell
Trustee	-	Mr D Borrow
Trustee	-	Ms G Bennett
Trustee	-	Mr M Wagstaff (appointed 1 August 2024)

Our purpose and activities

The purposes of the charity are;

1, To promote and protect the mental health and wellbeing of military veterans, emergency services personnel and prisoners and ex-offenders from trauma related conditions by providing opportunities for

learning rural craft skills and to assist in the treatment and care of such persons who are in need of rehabilitation as a result of such conditions.

2, To promote social inclusion among veterans of the armed forces, emergency services and prisoners and ex-offenders for the public benefit by preventing them from becoming socially excluded, relieving the needs of those who are socially excluded and assisting them to integrate into society through the provision of facilities in which they can meet jointly or individually to undertake creative, physical or recreational activities, learn or pass on skills and knowledge and support each other socially.

The above objectives are achieved by the Charity by providing therapeutic activities and distraction therapy through courses, workshops and shared activities. The Charity also undertakes outreach projects with local schools, organisations and community groups.

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the commission in exercising their powers and duties.

Achievements and performance

The charity held various workshops, courses and sessions throughout the year that provided new skills, therapeutic activity and social inclusion to our beneficiaries.

We continue to provide much needed peer support to our beneficiaries through providing a safe, inclusive environment that supports them through or after clinical mental therapies.

We undertook various partnership projects with local schools, community groups and district and parish councils to improve outside spaces. This not only benefits the wider community as a whole but gives our beneficiaries the opportunity to get involved with projects outside of our site.

Public benefits

The public benefits that the charity provides include;

- Promote and protect mental health and wellbeing
- Contributing to the mental and spiritual health of everybody with whom they are in contact
- Promote social inclusion

Financial report for the year

During 2025 total income amounted to £108,919 (2024: £87,921). Of the income, a total of £103,825 (2024: £76,329) related to donations and grants. Income from charitable activities totalled £5,094 (2024: £11,592). £400 (2024: £3,750) of this income related to outreach work.

Expenditure totalled £109,992 (2024: £105,055). The total wages costs amounted to £87,148 (2024: £84,566). Expenditure on governance costs, support costs and other costs amounted in total to £3,337 (2024: £3,257).

The above movements result in a net decrease in funds for the year of £1,073 (2024 decrease: £17,134). At the reporting date the charity has total funds of £4.855 which were all unrestricted. The vast majority of these funds were held in the charity bank account at the year end. These reserves have been carried forward to the next accounting period and are being used to continue to fund the charitable activities of the charity.

Risk Management

The Trustees have examined the major strategic, business and operational risks which the Charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks.

DIG IN CIO

Report of the trustees for the year ended 31 March 2025 (continued)

Trustees' responsibilities statement

The trustees are required under the Charities Act 2011 to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity's financial activities during the year and of its financial position at the year end. The trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity. They also have a responsibility for safeguarding the assets of the charity and for taking reasonable steps to prevent and detect fraud and other irregularities.

The trustees for the charity

The following persons were trustees of the charity, as defined by the provisions of the Charities Act 2011 and were in office at 31 March 2025 and served throughout the year.

Mr P Newell
Mr D Borrow
Ms G Bennett
Mr M Wagstaff (appointed 1 August 2024)

Approved by the trustees and on their behalf by;


.....
Gillian Bennett
Trustee

PETER NEWELL

Date: 23rd January 2026

Independent Examiners' Report to the trustees of Dig In CIO

I report to the charity's trustees on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 5 to 12.

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 2011 Act and in carrying out my examination, I have followed all 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 which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts do not accord with the accounting records; or
- 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.
- 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.

Champion TLL

.....
Date: 23rd January 2026

For and on behalf of
Champion TLL Limited
7-9 Station Road
Hesketh Bank
Preston
PR4 6SN

DIG IN CIO

Statement of financial activities for the year ended 31 March 2025

	Notes	Un- restricted funds £	Restricted funds £	Total funds 2025 £	Un- restricted funds £	Restricted funds £	Total funds 2024 £
Income							
Donations and grants	2	80,815	23,010	103,825	56,803	19,526	76,329
Income from charitable activities	2	5,094	—	5,094	11,592	—	11,592
Total income		85,909	23,010	108,919	68,395	19,526	87,921
Expenditure							
Charitable activities	3	86,982	23,010	109,992	85,529	19,526	105,055
Total expenditure		86,982	23,010	109,992	85,529	19,526	105,055
Net income (expenditure)		(1,073)	—	(1,073)	(17,134)	—	(17,134)
Funds reconciliation:							
Balances brought forward at 1 April 2024		4,855	—	4,855	21,989	—	21,989
Balances carried forward at 31 March 2025		3,782	—	3,782	4,855	—	4,855

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

All recognised gains and losses are included in the above statement of financial activities.

The notes on pages 7 to 12 form part of these financial statements.

DIG IN CIO

Balance sheet as at 31 March 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	4		4,199		3,612
Current assets					
Debtors	5	—	—	—	—
Cash at bank and in hand		14,641		18,758	
		<u>14,641</u>		<u>18,758</u>	
Creditors: amounts falling due within one year	6	(15,058)		(17,515)	
Net current assets/(liabilities)			(417)		1,243
Total net assets			<u>3,782</u>		<u>4,855</u>
The funds of the charity					
Restricted funds	7	—	—	—	—
Unrestricted funds	8		3,782		4,855
			<u>3,782</u>		<u>4,855</u>

Approved by the Trustees on 23rd January 2026 and signed on their behalf by:



~~Gillian Bennett~~ **PETER NEWELL**
 Trustee

The notes on pages 7 to 12 form part of these financial statements.

1 Accounting policies

Basis of Accounting

These accounts have been prepared for the year to 31 March 2025 with comparative information provided in respect of the year to 31 March 2024.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant accounting policies below or the notes to these accounts.

The accounts 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 United Kingdom and Republic of Ireland (Charities SORP FRS 102) issued on 16 July 2014 (as amended by Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The accounts are presented in sterling and are rounded to the nearest pound.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

Assessment of going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these accounts. The trustees have made this assessment in respect to a period of one year from the date of approval of these accounts.

The trustees of the charity have concluded that there are no material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees are of the opinion that the charity will have sufficient resources to meet its liabilities as they fall due.

Income Recognition

Income is recognised in the period in which the charity has entitlement to the income, the amount of income can be measured reliably and it is probable that the income will be received.

Income comprises donations, legacies, grants and charitable activities.

Donations, legacies and other voluntary income are credited to the Statement of Financial Activities at the earlier of the date on which an estate is finalised or when a distribution is received.

Where funds are received for a specific purpose as defined by the donee, these are credited to a Restricted Fund, and are matched against expenditure incurred with the purpose as specified.

Accounting policies (Continued)*Expenditure Recognition*

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to make a payment 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.

All expenditure is accounted for on an accruals basis. Allocation of expenditure has been made on a basis consistent with the nature of the expenditure giving consideration to the application, directly or otherwise, to external charitable causes.

Tangible Fixed Assets

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation less estimated residual value, of each asset over its expected useful life, as follows:-

Plant and machinery	20% reducing balance
Fixtures and fittings	33.3% reducing balance

Debtors

Debtors are recognised at their settlement amount, less any provision for non-recoverability. Prepayments are valued at the amount prepaid.

Creditors and provisions

Creditors and provisions 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. Creditors and provisions are recognised at the amount the charity anticipates it will pay to settle the debt.

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 on the 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, 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.

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.

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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.

1 Accounting policies (Continued)*Financial instruments (continued)*

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 business 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.

Judgements and key estimates

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

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

2 Income analysis

Income	Un-restricted funds £	Restricted funds £	Total funds 2025 £	Un-restricted funds £	Restricted funds £	Total funds 2024 £
Donations	14,433	—	14,433	5,002	—	5,002
Grant income	71,476	23,010	94,486	51,801	19,526	71,327
Donations and grants	85,909	23,010	108,919	56,803	19,526	76,329
Wood sales	3,840	—	3,840	7,701	—	7,701
Plant sales	593	—	593	141	—	141
Outreach work	400	—	400	3,750	—	3,750
Other sales	261	—	261	—	—	—
Charitable activities	5,094	—	5,094	11,592	—	11,592

3 Expenditure analysis

Expenditure	Un-restricted funds £	Restricted funds £	Total funds 2025 £	Un-restricted funds £	Restricted funds £	Total funds 2024 £
Materials	12,280	—	12,280	11,253	—	11,253
Wages	62,441	23,010	85,451	63,709	19,526	83,235
Staff pensions	1,697	—	1,697	1,331	—	1,331
Insurance	2,813	—	2,813	2,852	—	2,852
Software and IT costs	44	—	44	63	—	63
Printing, postage and stationery	155	—	155	129	—	129
Marketing	179	—	179	—	—	—
Repairs and renewals	1,444	—	1,444	520	—	520
Travel and motor costs	264	—	264	265	—	265
Telephone	557	—	557	601	—	601
Professional fees	1,057	—	1,057	792	—	792
Sundry	714	—	714	757	—	757
Depreciation	1,777	—	1,777	1,588	—	1,588
Accountancy	1,560	—	1,560	1,669	—	1,669
Charitable activities	86,982	23,010	109,992	85,529	19,526	105,055
				2025	2024	
				£	£	
Staff costs during the year were as follows:						
Wages and salaries				85,451	83,235	
Pension costs				1,697	1,331	
				87,148	84,566	

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

	2025	2024
	£	£
Average number of employees	5	6

4 Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 April 2024	2,638	5,819	8,457
Additions	735	1,629	2,639
Disposals	—	—	—
At 31 March 2025	3,373	7,448	10,821
Depreciation			
At 1 April 2024	1,774	3,071	4,845
Charge for year	320	1,457	1,777
Eliminated on disposals	—	—	—
At 31 March 2025	2,094	4,528	6,622
Net book values			
At 31 March 2025	1,279	2,920	4,199
At 31 March 2024	864	2,748	3,612

Capital commitments

As at 31 March 2025 the charity had no capital commitments (2022 - £nil).

5 Debtors

	2025 £	2024 £
Debtors	—	—

6 Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	—	—
Accruals and deferred income	11,595	12,453
Taxation and social security	3,187	3,934
Other creditors	276	—
	15,058	17,515

7 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust to be applied for specific purposes:

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Veterans Foundation	—	23,010	(23,010)	—	—
	—	23,010	(23,010)	—	—

8 Unrestricted funds

Unrestricted funds income includes grants of £71,746, these grants include £7,500 from the Foyle Foundation, £7,500 from the Drapers Charitable Fund, £9,480 from Heart of England and £9,867 from the National Lottery.

9 Related party transactions

There were no related party transactions during the year. No trustee had any material interest in any contract undertaken by the charity. No trustee received any remuneration or expenses in relation to their services to the charity.