

**COMMUNITY TRANSFORMERS EMPOWERMENT SERVICES**

**Company Number CE022834 (England & Wales)**

**Registered Charity Number: 1192493**

**REPORT OF THE DIRECTORS/TRUSTEES AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

## **Community Transformers Empowerment Services**

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## **COMMUNITY TRANSFORMERS EMPOWERMENT SERVICES**

### **COMPANY AND CHARITY INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2025**

**Trustees/Directors**

Mrs Eulalee Reid  
Mr Roop Chander  
Mr Prince John Emmanuel  
Mr Praise King  
Mr Nnamdi Henry Uduu

**Company Secretary**

Mr Nnamdi Henry Uduu

**Registered Charity Number**

1139532

**Principal and registered office**

78A Walsall Street  
Wolverhampton  
WV1 3LP

**COMMUNITY TRANSFORMERS EMPOWERMENT SERVICES  
REPORT OF THE DIRECTORS (TRUSTEES)  
FOR THE YEAR ENDED 31 DECEMBER 2025**

The trustees, for the purposes of the Charity Act, present their annual report and independently reviewed Financial Statements for the year ended 31 December 2025.

**STRUCTURE, GOVERNANCE, AND MANAGEMENT**

The Charity is constituted as a Charitable Incorporated Organisation (CIO). The Trustees deem the charity is not subject to Corporation Tax.

The organisation is controlled by its governing document, incorporated under the name “Community Transformers Empowerment Services” aka “COMTRANES” as registered on the 23 November 2020. There are currently 5 members of the trustees board, 35 management committee, and 87 volunteers who oversee the affairs of the charity, especially in ensuring strict adherence to ethical practices, financial integrity, and effective risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees and the management board set the overall policy and direction of the organisation. They have a wide range of skills and experience in Community mobilisation, Christian ministry, and management in the public, private and voluntary sectors.

**OBJECTS AND ACTIVITY**

1. To promote for the benefit of the inhabitants of Wolverhampton and the surrounding areas without distinction of sex, sexual orientation, race, or of political, religious, or other opinions, by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and other leisure time occupations with the objects of improving the conditions of life of the said inhabitants.

2. Establish or secure the establishment of a community centre (hereinafter called “the centre”) and to maintain and manage the same (whether alone or in co-operation with any local authority or person or body) in furtherance of these objectives.

3. Support such other general charitable purposes as the trustees may from time-to-time determine.

**PUBLIC BENEFIT**

Our programs are designed to relief Poverty, uplift individuals, strengthen families and community cohesion, and foster a sense of belonging, especially for the deprived and marginalized groups, individuals or communities who face social, economic, cultural, institutional, or structural barriers that limit their access to opportunities, services, decision-making, or equal outcomes.

In developing activities and delivering services, the Trustees have taken account of the guidance on public benefit published by the Charities Commission. All of the group's activities are intended to address the critical needs of the community, such as poverty relief, education and training, mental and physical fitness and other community support. Our programs are designed to uplift individuals, strengthen families and community cohesion, and foster a sense of belonging for the deprived and marginalised.

**STRATEGIES FOR ACHIEVING OBJECTIVES**

- The promotion of mental health and holistic wellbeing through weekly support activities, counselling; etc
- Offer pro-bono legal support to immigrants, refugees, and Asylum seekers.
- Offer temporary accommodation for the homeless, rough sleepers, and stranded newly arrivals.
- Organisation of community BBQs, conferences, outdoor activities, and community cohesion events aimed at promoting racial equality, diversity, and inclusion.
- Organisation of thrice weekly community fitness activities like walking, cycling, 5 a side football matches, and low contact sports.
- Support for other Charities.
- Support and assistance to individuals in need.

## **COMMUNITY TRANSFORMERS EMPOWERMENT SERVICES REPORT OF THE DIRECTORS (TRUSTEES)**

### **ACTIVITIES FOR CARRYING OUT OBJECTIVES**

- Provision of a soup kitchen and foodbank,
- Food Parcel Deliveries, and Clothing Bank
- Provision of holistic support to refugees, asylum seekers, and migrants.
- Provision of temporary accommodation for the homeless and rough sleepers.
- Provision of Business, employability and social skills training for youths, and migrants.
- Provision of welfare support to individuals.
- Provision of support to other charities.
- Provision of health and fitness activities like cycling, Dance4fitness, walking etc
- Organising diversity, inclusivity, and Community building events, Conferences, and workshops.
- Provision of a free Community Space or centre.
- Provision of after school clubs and youth activities.

### **ACTIVITIES AND IMPACT REPORT: 10,759 People supported.**

1. 301 people attended and benefited from our mental health and family wellbeing events.
2. ZOOM emotional and wellbeing support groups: 1,820 people attended our online emotional and wellbeing support groups in the year under review.
3. Provision of a soup kitchen: 36,770 meals were served to 1672 unique individuals who attended our Soup Kitchen in the 2025 financial year. This represents more than 100% increase from the previous year.
4. Food Bank and Food Parcels: 6,236 food parcels were given out or delivered to the neediest members of the community. The estimated number of beneficiaries would be around 18,708 people.
5. Clothing Bank: 301 people benefited from our clothing bank this year.
6. Provision of holistic support to refugees, asylum seekers, and migrants: 124 Migrants and Asylum Seekers benefited from our Pro-Bono Immigration and Migrants Services Project
7. Provision of temporary accommodation for the homeless and rough sleepers: Due to a lack of funding, we could only help 15 people sort out their accommodation needs.
8. Provision of Business, employability and social skills training for youths, and migrants. 1,300 young adults attended our various B.E.S.T empowerment and support sessions on Fridays and a summer event in 2025. This is an average of 25 youths per session.
9. Provision of welfare support to individuals. This includes counselling sessions, mentoring, and other in kind support.
10. Provision of health and fitness activities like cycling, Dance4fitness, walking etc: 48 people benefited from our fitness and cycling club this year.
11. Organising diversity, inclusivity, and Community building events, Conferences, and workshops. A total of 4,989 attended our various physical support group meetings aimed at addressing issues of financial independence, loneliness, depression, and anxiety. Though these meetings are in person meetings, many more joined online.
12. Provision of a free Community Space or centre. 4 smaller groups used our community space this year.
13. Provision of after school clubs and youth activities. 189 school children are beneficiaries of our youth activities in the year under review.

### **87 VOLUNTEERS**

The Charity is grateful for the efforts and support of its teeming volunteers who are involved in the service delivery. During the financial year, an estimated minimum of 18,096 volunteer hours (87 volunteers x 3hrs per week x 52 weeks) were provided. When valued at £12.50 per hour, the efforts of the volunteers amount to £226,200.00.

During this very difficult time for members of our community, the Charity appreciates the enormous sacrifice made by our volunteers. They are contributing immensely to meet the ever-increasing demand on our services because of the energy and the cost of living crises.

## **ACHIEVEMENTS AND PERFORMANCE —January 2025 - December 2025**

There has been a very sharp increase in cases of mental health issues in the community that is linked directly to the effects of systemic disadvantage, exclusion, under-representation, discrimination, or barriers to accessing services and the cost-of living crises. As Chairperson it is with mixed feelings that I present this report to our supporters, service users, and the public. It shows some of our achievements over the past 12 months and the impact we are making in the community, particularly in meeting the ever-increasing needs of those who are most affected by the cost-of-living crises. This report also contains some insight into the organisation's vision for the future. In the year under review, COMTRANES engaged in various Community based welfare, educational, health, fitness, and community building activities for the benefit of its members and the public. COMTRANES has continued to experience tremendous growth and is making significant contributions to both the Mental, Emotional, Social, Financial, Physical, and family lives of members of the public. The organisation continues to expand its service provision to the public every week, particularly in alleviating the pain and hardship occasioned by fuel and the cost-of-living crisis, and other issues like racial and economic equality, diversity, inclusion, and equal opportunities for all.

COMTRANES continues to organise a host of activities for the public benefit which are focused on alleviating the suffering caused by the war in the fuel and cost-of-living, promoting community cohesion, the relief of poverty, skills training, community engagement, fitness, and youth activities. Our community centre is expanding its projects and outreaches to accommodate more people.

## **COMMUNITY TRANSFORMERS EMPOWERMENT SERVICES REPORT OF THE DIRECTORS (TRUSTEES)**

COMTRANES continues to organise a host of activities for the public benefit which are focused on alleviating the suffering caused by the pandemic, promoting community cohesion, the relief of poverty, skills training, community engagement, fitness, and youth activities. While a few of the activities are still online, our community centre is now fully opened for in-person activities.

Specifically, some of our achievements and accomplishments for the year includes:

1. The charity supported 75 immigrants, refugees, and asylum seekers, and their families, with legal services, and to find suitable accommodation, shelter, work, schools for the children, etc.

2. Our fitness and cycling club. Is still active

3. Our shower and toilet facilities for the homeless and rough sleepers are still available and running.

4. Soup Kitchen and Food Bank

a. Number of unique individuals served with hot meals monthly: 801.

b. Total number of Food Parcels delivered to homes: 4, 103

c. It is estimated that a total number of 31,860 meals were served by the Soup Kitchen and foodbank this financial year.

5. Physical fitness activities. Our fitness activities are still running and available to all.

6. There are weekly youth and children events including empowerment seminars, and sport activities designed to keep the youths active and fit.

7. Zoom seminars and workshops aimed at getting people back to work.

8. The charity also provided material and financial assistance to individuals in need, particularly to new arrivals and those hard hit by the pandemic.

9. The charity runs 4 support groups, aimed at addressing issues of loneliness, isolation, and depression.

## **FINANCIAL REVIEW**

The organisation is funded from donated funds for non-specific purposes, from its members and attendees. These funds are retained in bank accounts held in the UK and are treated as Unrestricted Funds, except when the funds are meant for a specific project. In recognition of the great work our volunteers are carrying out in the community, the Charity received restricted funds of £45,750 toward our community outreach.

Overall, 2025 was a better year financially compared to 2024. Most of our income comes from contributions from members of the public. With the fuel and cost-of-living crisis biting increasingly it has been a financially tough year for everyone indeed. In line with the recommendations of the Charity Commission, the trustees have adopted a policy on the holding of reserves. The Trustees are seeking to achieve reserves amounting to six months' running costs. This amounts to around £12,000 for the reported year. This reserve policy was achieved during this financial year. They endeavour to work towards achieving this level over the next few years. The Trustees are empowered to invest monies of the Charity not immediately required for the furtherance of its objects in or upon such investments, securities or property as may be thought fit, nevertheless subject to such conditions (if any) and such consents (if any) as may for the time be imposed or required by law.

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The TRUSTEES are required under UK Company law to prepare financial statements for each financial year, which give a true and fair view of the company's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- a) select suitable accounting policies and apply them consistently.
- b) make judgements and estimates that are reasonable and prudent.
- c) state whether applicable accounting standards and statements of recommended practice have been
- d) prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping accounting records, which disclose with reasonable accuracy the financial position of the company and which enable them to ensure that the financial statements comply with applicable law and regulations. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees have identified the major risks to which the charity is exposed and have put adopted suitable mechanisms to manage those risks.

This report has been prepared in accordance with the special provisions of the Companies Act 2006 applicable to companies subject to the Small Companies regime.

## **APPROVAL**

This report was approved by the trustees on 05 August 2026, and signed on their behalf:



**Mr Nnamdi Henry Uduh**  
Trustee

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF  
COMMUNITY TRANSFORMERS EMPOWERMENT SERVICES  
(COMTRANES)**

I report to the trustees on my examination of the accounts of Community Transformers Empowerment Services (COMTRANES) for the year ended 31 December 2025.

**Responsibilities and basis of report as the charity trustees of COMTRANES**

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 COMTRANES's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. Independent examiner's statement I have completed my examination.

I confirm that no material matters have come to my attention in connection with the examination, giving me cause to believe that in any material respect: 1. accounting records were kept in respect of COMTRANES as required by section 130 of the Act; the accounts do agree with those records; which comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



**Signed:** .....

**Name:** Deborah I. Igbinosa

**Relevant professional qualification(s) or body**

BA Hon & MSC A/F, AAT & ACCA

**10-Aug-26**

**COMMUNITY TRANSFORMERS EMPOWERMENT SERVICES**  
**Statement of Financial Activities (Incorporating an Income and Expenditure Account)**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

|                                                      |      | Unrestricted  | Restricted | 2025<br>Total Funds | 2024<br>Total Funds |
|------------------------------------------------------|------|---------------|------------|---------------------|---------------------|
|                                                      | Note | £             | £          | £                   | £                   |
| <b>INCOMING RESOURCES</b>                            |      |               |            |                     |                     |
| <b>Incoming Resources from generated funds</b>       |      |               |            |                     |                     |
| Donation & Legacies                                  |      | 26,224        |            | 26,224              | -                   |
| Investment income                                    |      | -             |            | -                   | -                   |
|                                                      |      | <b>26,224</b> |            | <b>26,224</b>       | <b>-</b>            |
| <b>Incoming Resources from charitable activities</b> |      |               |            |                     |                     |
| Grant Income                                         | 2    | 45,750        | -          | 45,750              | 6,110               |
| <b>Other Incoming Resources</b>                      |      |               |            |                     |                     |
| Other income                                         | 3    | -             | -          | -                   | 100                 |
|                                                      |      | <b>71,974</b> | <b>-</b>   | <b>71,974</b>       | <b>6,210</b>        |
| <b>RESOURCES EXPENDED</b>                            |      |               |            |                     |                     |
| Charitable Activities                                |      | 44,155        | -          | 44,155              | 9,718               |
| Governance cost                                      |      | -             | -          | -                   | -                   |
| Other Resources Expended (Depreciation)              |      | 3,014         | -          | 3,014               | 3,014               |
|                                                      |      | <b>47,169</b> | <b>-</b>   | <b>47,169</b>       | <b>12,732</b>       |
| <b>NET INCOMING/(OUTGOING) RESOURCES</b>             |      |               |            |                     |                     |
| Before transfers                                     |      | 24,805        | -          | 24,805              | -                   |
| Transfer between funds                               |      | -             | -          | -                   | -                   |
|                                                      |      | <b>24,805</b> | <b>-</b>   | <b>24,805</b>       | <b>6,522</b>        |
| <b>RECONCILIATION OF FUNDS</b>                       |      |               |            |                     |                     |
| Total funds brought forward                          |      | 18,169        | -          | 18,169              | 24,691              |
|                                                      |      | <b>42,974</b> | <b>-</b>   | <b>42,974</b>       | <b>18,169</b>       |

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

None of the charity's activities were started or discontinued during the current or prior year and all operations continue.

There are no recognised gains or losses other than those passing through the income and expenditure account.

**COMMUNITY TRANSFORMERS EMPOWERMENT SERVICES**

Balance Sheet as at 31 December 2025

Company Number CE022834 (England &amp; Wales)

Registered Charity Number: 1192493

|                                                         | Note | 31/12/2025<br>£ | 31/12/2024<br>£ |
|---------------------------------------------------------|------|-----------------|-----------------|
| <b>FIXED ASSETS</b>                                     |      |                 |                 |
| Tangible                                                | 9    | 10,141          | 13,155          |
| <b>CURRENT ASSETS</b>                                   |      |                 |                 |
| Debtors                                                 | 10   | -               | -               |
| Cash at bank and in hand                                |      | 32,833          | 5,164           |
| Total current assets                                    |      | 32,833          | 5,164           |
| <b>CURRENT LIABILITIES</b>                              |      |                 |                 |
| Creditors: amounts falling due within one year          | 6    | -               | (150)           |
| <b>Net Current Assets</b>                               |      | <b>32,833</b>   | <b>5,014</b>    |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>            |      | <b>42,974</b>   | <b>18,169</b>   |
| <b>NON CURRENT LIABILITIES</b>                          |      |                 |                 |
| Creditors: Amounts falling due after more than one year |      | -               | -               |
| <b>NET ASSETS</b>                                       |      | <b>42,974</b>   | <b>18,169</b>   |
| <b>FUNDS</b>                                            |      |                 |                 |
| Restricted Funds                                        | 10   |                 |                 |
| Unrestricted funds                                      |      | 42,974          | 18,169          |
| Designated funds                                        |      | -               | -               |
| <b>TOTAL FUNDS</b>                                      |      | <b>42,974</b>   | <b>18,169</b>   |

For the year ended 31 December 2024, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

The member have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The accounts were approved by the Board on ....24 August 2026.....



.....  
**Mr Nnamdi Henry Uduh**  
Trustee

**COMMUNITY TRANSFORMERS EMPOWERMENT SERVICES**  
**Notes to the Financial Statements**  
**FOR THE YEAR ENDED 31 DECEMBER 2025**

**1 Accounting policies**

**a)**

**Accounting Convention**

The financial statements have been prepared under historical cost convention and in accordance with the Financial Reporting Standards for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities

**Financial Reporting Standard Number 1**

Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

**b) Tangible Fixed Assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

|            |     |
|------------|-----|
| Vehicles:  | 10% |
| Equipment: | 20% |

**b) Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Restricted incoming resources in respect of capital expenditure are carried forward as deferred capital grants and released to the fund account to match the depreciation charges.

**c) Resources expended**

Expenditure is accounted for on accrual basis and has been classified under headings that aggregate all the costs related to the category. Where costs cannot be directly attributable to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**d) Taxation**

The charity is exempt from corporation tax on its charitable activities.

**e) Fund Accounting**

Unrestricted Funds can be used in accordance with the charitable objectives at the discretion of the trustees

Restricted funds can only be used for the particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when the funds are raised for a particular restricted purpose.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

| <b>2 Incoming Resources from charitable activities</b>                                  | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total<br/>2025</b> | <b>Total<br/>2024</b> |
|-----------------------------------------------------------------------------------------|---------------------|-------------------|-----------------------|-----------------------|
|                                                                                         | <b>£</b>            | <b>£</b>          | <b>£</b>              | <b>£</b>              |
|                                                                                         | -                   | -                 | -                     | -                     |
| Grants received                                                                         | 45,750              | -                 | <b>45,750</b>         | <b>45,750</b>         |
| Donations                                                                               | 26,224              | -                 | <b>26,224</b>         | <b>26,224</b>         |
|                                                                                         | <b>71,974</b>       | <b>-</b>          | <b>71,974</b>         | <b>71,974</b>         |
| <b>3 Other incoming resources</b>                                                       |                     |                   | <b>Total<br/>2025</b> | <b>Total<br/>2024</b> |
| Other income (incl. Gift Aid, Insurance & CJRS claims)                                  |                     |                   | <b>-</b>              | <b>100</b>            |
| <b>4 Total resources expended</b>                                                       | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total<br/>2025</b> | <b>Total<br/>2024</b> |
|                                                                                         | <b>£</b>            | <b>£</b>          | <b>£</b>              | <b>£</b>              |
| <b>Cost of generating funds</b>                                                         |                     |                   |                       |                       |
| Fundraising & Publicity                                                                 | -                   | -                 | -                     | -                     |
| <b>Charitable expenditure</b>                                                           |                     |                   |                       |                       |
| Project Direct Cost                                                                     | 17,916              | -                 | 17,916                | 5,519                 |
| Management and administration                                                           | 391                 | -                 | 391                   | 3,525                 |
| Premises Costs and Utilities                                                            | 22,280              | -                 | 22,280                | 673                   |
| Other costs                                                                             | 3,568               | -                 | 3,568                 | -                     |
| <b>Cost in furtherance of Charity's objects</b>                                         | <b>44,155</b>       | <b>-</b>          | <b>44,155</b>         | <b>9,718</b>          |
| <b>5 Trustees</b>                                                                       |                     |                   |                       |                       |
| During the year, no amounts were payable or paid to the Charity's Trustees (2024: £nil) |                     |                   |                       |                       |
| <b>6 Employees</b>                                                                      |                     |                   | <b>Total</b>          | <b>Total</b>          |

The average monthly number of employees during the year was:

|  |   |   |
|--|---|---|
|  | - | - |
|  | - | - |
|  | - | - |
|  | - | - |
|  | - | - |

#### Employment costs

Wages and salaries  
Social Security costs  
Pension costs

|  |   |   |
|--|---|---|
|  | - | - |
|  | - | - |
|  | - | - |
|  | - | - |
|  | - | - |

The Charity had no employees during the year (2024: nil)

#### 7 Tangible Fixed Assets

##### Cost

As at 1 January 2025  
Additions  
Disposal  
As at 31 December 2025

| Unrestricted<br>£ | Unrestricted<br>£ | Restricted<br>£ | Total<br>£ |
|-------------------|-------------------|-----------------|------------|
| 6,162             | 17,935            | -               | 24,097     |
| -                 | -                 | -               | -          |
| -                 | -                 | -               | -          |
| 6,162             | 17,935            | -               | 24,097     |

##### Depreciation

As at 1 January 2025  
Additions  
Charge for the year  
Disposal  
As at 31 December 2025

|       |       |   |        |
|-------|-------|---|--------|
| 3,697 | 7,245 | - | 10,942 |
| 1,232 | 1,782 | - | 3,014  |
| -     | -     | - | -      |
| 4,929 | 9,027 | - | 13,956 |

##### Net book value

As at 31 December 2025  
  
As at 1 January 2025

|       |        |   |        |
|-------|--------|---|--------|
| 1,233 | 8,908  | - | 10,141 |
| 2,465 | 10,690 | - | 13,155 |

#### 8 Debtors

Other debtors  
Prepayments

| As at<br>£ | As at<br>£ |
|------------|------------|
| -          | -          |
| -          | -          |
| -          | -          |

#### 9 Creditors: Amounts falling due within one year

Tax and social security  
Accrued expenses

| As at<br>£ | As at<br>£ |
|------------|------------|
| -          | -          |
| -          | 150        |
| -          | 150        |

COMMUNITY TRANSFORMERS EMPOWERMENT SERVICES  
Notes to the Financial Statements  
FOR THE YEAR ENDED 31 DECEMBER 2025

10 Restricted funds

The income funds of the charity include restricted funds comprising the following donations and grants held for specific purposes

|                  | Balance as at<br>1 Jan | Incoming<br>Resources | Resources<br>expended | Transfers | Closing<br>Balance 31<br>Dec |
|------------------|------------------------|-----------------------|-----------------------|-----------|------------------------------|
|                  | £                      | £                     | £                     | £         | £                            |
| Restricted fudns | -                      | -                     | 0                     | -         | -                            |
|                  |                        |                       |                       |           |                              |
|                  | -                      | -                     | -                     | -         | -                            |

Transfers may be made in situations where expenditure has exceeded available grant income or where there has been a small balance of grant remaining after the project completion

10 Capital commitments

At 31 December 2025, the Charity had no expenditure commitments (2024: £0)

11 Reserves Policy

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfill its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Directors will endeavour not to set aside funds unnecessarily.