

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 JUNE 2025**

**FOR  
LEGACY IN THE COMMUNITY**

Bevan Buckland LLP  
Ground Floor Cardigan House  
Castle Court  
Swansea Enterprise Park  
Swansea  
SA7 9LA

## **LEGACY IN THE COMMUNITY**

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**LEGACY IN THE COMMUNITY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 JUNE 2025**

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. The trustees have adopted the provisions of 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**

**Objectives and aims**

Legacy in the Community is a team of passionate individuals whose purpose is to work together to break down the barriers in our communities that prevent disabled individuals, or those who identify with long-term health conditions, from fully participating in society.

We believe that having a disability should not come with a label or restriction and through means of promoting inclusively and raising awareness these labels and restrictions will cease to exist.

**Significant activities**

Since September 2022, as a Lead Partner with the national charity Scope, we have been involved in delivering the Welsh Government funded 'Working on Wellbeing' Project.

Our key responsibilities under this project are to deliver the:

- Starting Line 7 x week employability programme.
- To work with employers/organisations to increase the recruitment and training opportunities for those who identify with disabilities or long-term health conditions.
- To actively promote the DWP Disability Confident Scheme and encourage employers/organisations to sign onto the scheme.
- Deliver an ALN programme with schools/colleges supporting students aged between 16 & 24yrs who identify with Additional Learning Needs (ALN), (Pan Wales)

Our specific areas of delivery for the Starting Line project include the following areas:

- Dyfed/Powys
- Carmarthen, Pembrokeshire and Ceredigion (West Wales)

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**ACHIEVEMENTS AND PERFORMANCE**

**Charitable activities**

**Working on Wellbeing Performance:**

Our KPI's for this financial year 2024-2025 are as follows:

- 60 x customers supported by Starting Line in both regions:
- As of the 13 November 24 the current outcome figures are:

**Powys Delivery**

(Since April 24 - March 25)

Referrals: 51

Outstanding referrals: 5

Starts: 41

DNS: 5

(April 25 - June 25)

Referrals: 18

Starts: 18

DNS: 0

Job Starts: 1

Into Volunteering: 2

Into Training: 2

(April 25 - June 25)

Referrals: 8

Starts: 7

DNS: 1

Job Starts: 1

Into Volunteering: 1

**ALN Schools Delivery (ALN Co-Ordinator)**

We have created and deliver a 'basic work expectations' module in the following schools/colleges:

- Elidyr Communities Trust - Llandovery
- Plas Dwbl - Pembrokeshire
- Ysgol Pen yr Bryn - Morriston
- Ysgol Heol Goffa - Llanelli
- Ysgol Uwchradd Aberteifi
- Beechwood College, Sully

As part of our ongoing commitment to and work with Ysgol Pen yr Bryn, as a Charity we donated £500.00 towards the creation of the Key Stage 4 'retail' learning environment.

As of April 2025, we entered discussions with VisionFountain (<http://www.visionfountain.com/>) and formed a partnership to create an Immersive shopping experience and 360 VR interactive experience to be used by ALN students as a lesson tool and opportunity to 'experience' a virtual shop. The cost for this will be covered by the 24-25 fund underspend.

**Achievements:**

During this current financial year, we have attended over 120 meetings or events including Careers events, meetings with organisations and employers.

Brief Highlights include:

- In Sept 24, we were awarded 'Disability Confident Leader (Level 3)' status, therefore allowing us to act as a champion for Disability Confident within our local and business communities and showing disabled people that we are leading the way in getting every business to become Disability Confident
- Monthly coffee mornings at Brecon JobCentre and Ystradgynlais Volunteer Centre which are well attended and - provide support and social interaction for individuals who otherwise are isolated and lonely.

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Co-hosted with the DWP and local JobCentre's careers events at the following locations:

- Llanfyllin - Powys
- Llandrindod Wells
- Welshpool

- In Sept 24 we attended the Employability Roadshow event in the Principality Stadium, Cardiff where we promoted the WoW project.

- In Oct 24 we co-hosted with Merthyr Tydfil JCP, an event in Merthyr College to promote the Disability Confident Scheme. This was a highly successful event attended by more than 100 delegates including senior members of the DWP from Leeds etc.

- From April 2025 please see an example of events we either hosted or attended

A full list of those meetings/events attended etc. is available to view if needed.

**FINANCIAL REVIEW**

**Financial position**

The Legacy in the Community Account Balance as of 30th June 2025 is as follows:

Business Current  
Account Number 89431014  
Account balance: £120,043.98

The financial performance of the charity over the year is as follows:

- Total Income: £342,147
- Total Expenses: £293,588
- Total funds as at the year end: £134,251

With funds consisting of:

- Unrestricted: £6,535
- Restricted: £127,716

There have been ongoing discussions with Scope regarding an 'underspend' which we have carried over since 2023. As of April 2025, we continued to hold discussions with Scope and the Welsh Government regarding this underspend. It has been agreed that where possible that this underspend must be spent by the end of this financial year. Nothing must be carried over into the financial 2025/2026.

**Reserves policy**

Legacy In The Community continues to have a reserves policy and to hold reserves. The organisation's reserves policy aims to mitigate against closure and invests in strategic development costs.

Reserves policy is shared and reviewed by the trustees each year ahead of year end to ensure sufficient level and appropriate use of reserves. The total reserves is currently kept at £134,251.

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**FUTURE PLANS**

We have been made aware that although some of our funding applications have met the necessary criteria, the lack of awareness of the charity has led to rejection of our applications. Therefore, to maintain sustainability for the Charity we must focus on raising our profile within both the Third Sector and the public domain. This can be done by increasing our presence on social media, with regular topical scheduled posts. We also need to make our website more 'active' and relevant, including a blog etc.

We have and will continue to attend events where we can network and promote the charity and the work we undertake. In this current challenging economic climate, increasingly funders are requesting EOI and applications from partnerships rather than sole applicants. When the opportunities arise Senior staff will explore and hold discussions with potential partners in developing projects or advertised projects that can be jointly applied for.

As per the WoW contract we will continue to host and attend community events such as jobs fairs, Disability Confident events etc. which again helps to raise the profile of LitC. It is also important that we continue to strength our connections with the DWP, in the areas we deliver the WoW project, engaging in conversations in how we can develop our relationships and partnerships with them.

LitC have offered placements to students from The College Merthyr Tydfil, with a student attending one day a week for 26 x weeks, our aim through the coming months is to strength that partnership and explore further opportunities to co-operate together with the College on possible projects.

There have been some technical challenges faced by our partners Vision Fountain with the development of our 360 VR Retail experience, but we aim to have the pilot version ready to demonstrate in schools in the new academic year (Sept 25). This will also establish the basis for future funding applications once it is up and running.

Currently, we have 3 x Trustees, with one due for renewal in May 2026, therefore, to strengthen and complement the skills they share, it would be desirable to increase the numbers on the Board, the Managing Director will continue to advertise for suitable Trustees.

**Challenges moving forward:**

At the end of March 2025, we were informed that the WoW project had received a further extension of one year's funding extending the project until March 2026. We were also informed that this would be the final year of funding from the Welsh Government for this project. At present all staff remain on Fixed term contracts until March 2026, it has been emphasised that this will be the final year of funding.

Due to extended and amendments to the contracts there was a delay in receiving initial funding for the new financial year (2025/2026), which wasn't received until May 2025. Expenses such as salaries etc. were met by using the 'underspend' to be reconciled when the new funding is received,

Unfortunately, the funding amounts for both Powys and West Wales have been reduced by approximately one third. With regards to Powys this will have an impact on staffing roles and the delivery of the project in that area. Scheduled Team discussions have been scheduled to discuss the reduction in the budget and revised KPI's and the impact they will have on the service delivery.

The main challenge moving forward is the potential loss of experienced staff, who understandably, may look for alternative employment due to the potential of redundancy at the end of March 2026. Clearly, this will have a significant impact on our ability to deliver the project.

During this time of economic struggles and cutbacks, like many other third sector charities and organisations we face a challenging period of reductions in funding sources and an increase in those applying for these fewer funds. As a small charity we face competition from larger and national organisations who have the resources to invest in funding applications.

In partnership with Keep Wales Tidy and others partners including the Probation Service, we have successfully made it through to the second round of the National Lottery Green Careers funding application, which if successful will involve Legacy in the Community being a partner in a project for the next five years delivering career advice and skills to disabled individuals in Neath Port Talbot & Swansea for the next five years. This should provide employment for at least two members of staff for that period.

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Keep Wales Tidy have received £23,000 to develop their project idea to support young people with disabilities and young people from ethnically minoritised communities living in Neath Port Talbot and Swansea. They will be working in partnership with NPT College Group, Adult Learning Wales and Legacy in the Community. We have invoiced Keep Wales Tidy for the sum of £4250.00 as part of this development fund. Unfortunately, we were unsuccessful in our application this project.

Gareth Marshall and Janine Cusworth (ReSource) a current partner on the WoW project based in North Wales are in the process of jointly applying to the National Lottery Community Fund, for funding to the sum of £2.6 million, to set up a venture called 'Aspire Hubs' in three locations in Wales.

**Project: Aspire Hubs**

With anticipated funding, the project aims to tackle the unique challenges identified by establishing three Aspire Hubs in the rural Welsh communities of Denbighshire, Powys, and Pembrokeshire. These hubs will:

- create opportunities for young disabled people living in rural Wales to share their experiences and with a coherent voice have the opportunity to shape and address challenges and systems.
- provide essential life independence skills training
- provide training and skills development for work
- Each Aspire Hub will work with 60 young people aged 16 to 25 each year. Participants will access the hub for a duration tailored to their individual needs. Personalised action plans will be developed in collaboration with each young person, focusing on building independence and work-related skills.

Unfortunately, we were unsuccessful in our application for this Project as it was too focused on Wales and not UK wide.

**Conclusion**

As a team we continue to deliver as per the WoW Contractual KPI's requirements and have explored new ways that are relevant to the candidates we work with.

We have developed an excellent reputation with the ALN schools we work with and have been asked to continue our delivery model.

We have become involved with activities/forums outside of the WoW project and have and will continue to raise our presence in the Third Sector and communities we work in.

The budget has proven challenging, and we have been left with an 'underspend' which had to be spent by March 25, this 'underspend' has been discussed extensively with the Steering group, with ongoing discussions with the Welsh Government.

Finally, as the Managing Director, I would like to say thank you to the Trustees for their continued support over the last year and a particular thank you to my colleagues at Legacy in the Community, who continue to commit themselves 100% to the work and aims of the Charity.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, A CIO foundation and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1196556

**Principal address**

Crownford House  
Swan Street  
Merthyr Tydfil  
CF47 8EU

**LEGACY IN THE COMMUNITY**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**Trustees**

A L Chung  
Mrs K Blake (resigned 1.3.25)  
D Yemm (appointed 1.4.25)  
C Wilmot

**Independent Examiner**

Bevan Buckland LLP  
Ground Floor Cardigan House  
Castle Court  
Swansea Enterprise Park  
Swansea  
SA7 9LA

Approved by order of the board of trustees on 9 April 2026 and signed on its behalf by:

  
.....  
A L Chung Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
LEGACY IN THE COMMUNITY**

**Independent examiner's report to the trustees of Legacy In The Community**

I report to the charity trustees on my examination of the accounts of Legacy In The Community (the Trust) for the year ended 30 June 2025.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under Section 145 of the 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Michael Jones ACCA

Bevan Buckland LLP  
Ground Floor Cardigan House  
Castle Court  
Swansea Enterprise Park  
Swansea  
SA7 9LA

Date: 9 April 2026

# LEGACY IN THE COMMUNITY

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<u>6,051</u>	<u>336,096</u>	<u>342,147</u>	<u>301,347</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activities		<u>1,508</u>	<u>292,080</u>	<u>293,588</u>	<u>278,635</u>
<b>NET INCOME</b>		<u>4,543</u>	<u>44,016</u>	<u>48,559</u>	<u>22,712</u>
<b>Transfers between funds</b>	9	<u>(14,141)</u>	<u>14,141</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(9,598)</u>	<u>58,157</u>	<u>48,559</u>	<u>22,712</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>16,135</u>	<u>69,558</u>	<u>85,693</u>	<u>62,981</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>6,537</u></u>	<u><u>127,715</u></u>	<u><u>134,252</u></u>	<u><u>85,693</u></u>

The notes form part of these financial statements

# LEGACY IN THE COMMUNITY

## BALANCE SHEET 30 JUNE 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	5	-	5,218	5,218	2,154
Tangible assets	6	-	7,216	7,216	7,319
		<hr/>	<hr/>	<hr/>	<hr/>
		-	12,434	12,434	9,473
<b>CURRENT ASSETS</b>					
Debtors	7	-	37,942	37,942	2,335
Cash at bank		6,537	113,506	120,043	147,402
		<hr/>	<hr/>	<hr/>	<hr/>
		6,537	151,448	157,985	149,737
<b>CREDITORS</b>					
Amounts falling due within one year	8	-	(36,167)	(36,167)	(73,517)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		6,537	115,281	121,818	76,220
		<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		6,537	127,715	134,252	85,693
		<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS</b>		6,537	127,715	134,252	85,693
		<hr/>	<hr/>	<hr/>	<hr/>
<b>FUNDS</b>	9				
Unrestricted funds				6,537	16,135
Restricted funds				127,715	69,558
				<hr/>	<hr/>
<b>TOTAL FUNDS</b>				134,252	85,693
				<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 April 2026 and were signed on its behalf by:

  
A L Chung - Trustee

The notes form part of these financial statements

## LEGACY IN THE COMMUNITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

Grant income is accounted for on an accruals basis and is shown in the financial statements when the Charity receives the unconditional right to the grants. Grants received for a specific purpose are treated as restricted funds.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Intangible assets**

Intangible assets are initially measured at cost. After initial recognition, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Computer software is being amortised evenly over its estimated useful life of five years.

##### **Tangible fixed assets**

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

Computer equipment - 33% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **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 particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

##### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Debtors**

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

##### **Cash at bank and in hand**

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

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES - continued

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Employee benefits**

The charity provides a range of benefits to employees, including annual bonus arrangements, paid holiday arrangements and defined benefit and defined contribution pension plans.

**Short term benefits**

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

**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.

**Other financial assets**

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in profit or loss, except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

**Impairment of financial assets**

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025

1. ACCOUNTING POLICIES - continued

**Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

**Classification of financial liabilities**

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**

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 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.

**Other financial liabilities**

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in profit or loss in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

Debt instruments that do not meet the conditions in FRS 102 paragraph 11.9 are subsequently measured at fair value through profit or loss. Debt instruments may be designated as being measured at fair value through profit or loss to eliminate or reduce an accounting mismatch or if the instruments are measured and their performance evaluated on a fair value basis in accordance with a documented risk management or investment strategy.

**Derecognition of financial liabilities**

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

**Going concern**

The charity continues to adopt the going concern basis in preparing its financial statements. The charity has obtained future funding until 2026.

## LEGACY IN THE COMMUNITY

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

##### Trustees' expenses

During the year, trustees of the charity were reimbursed expenses at cost totalling £1,172 (2024: £1,620).

#### 3. STAFF COSTS

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

	2025	2024
Average number of employees	9	9
	<u>9</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

During the year salaries of £39,169 (2024: £38,000) were paid to key management.

#### 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	14,142	287,205	301,347
	<u>14,142</u>	<u>287,205</u>	<u>301,347</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities	-	278,635	278,635
	<u>-</u>	<u>278,635</u>	<u>278,635</u>
<b>NET INCOME</b>	14,142	8,570	22,712
	<u>14,142</u>	<u>8,570</u>	<u>22,712</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,993	60,988	62,981
	<u>1,993</u>	<u>60,988</u>	<u>62,981</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	16,135	69,558	85,693
	<u>16,135</u>	<u>69,558</u>	<u>85,693</u>

LEGACY IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025

5. INTANGIBLE FIXED ASSETS

	Computer software £
<b>COST</b>	
At 1 July 2024	6,381
Additions	5,583
	<hr/>
At 30 June 2025	11,964
	<hr/>
<b>AMORTISATION</b>	
At 1 July 2024	4,227
Charge for year	2,519
	<hr/>
At 30 June 2025	6,746
	<hr/>
<b>NET BOOK VALUE</b>	
At 30 June 2025	5,218
	<hr/> <hr/>
At 30 June 2024	2,154
	<hr/> <hr/>

6. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 July 2024	13,252
Additions	4,908
	<hr/>
At 30 June 2025	18,160
	<hr/>
<b>DEPRECIATION</b>	
At 1 July 2024	5,933
Charge for year	5,011
	<hr/>
At 30 June 2025	10,944
	<hr/>
<b>NET BOOK VALUE</b>	
At 30 June 2025	7,216
	<hr/> <hr/>
At 30 June 2024	7,319
	<hr/> <hr/>



**LEGACY IN THE COMMUNITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025**

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Trade debtors	34,399	1,064
Other debtors	3,543	1,271
	<u>37,942</u>	<u>2,335</u>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Taxation and social security	1,768	-
Other creditors	34,399	73,517
	<u>36,167</u>	<u>73,517</u>

**9. MOVEMENT IN FUNDS**

	At 1.7.24 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
<b>Unrestricted funds</b>				
General fund	1,993	4,543	-	6,536
Access to Work	14,142	-	(14,141)	1
	<u>16,135</u>	<u>4,543</u>	<u>(14,141)</u>	<u>6,537</u>
<b>Restricted funds</b>				
Scope	69,558	44,016	14,141	127,715
	<u>85,693</u>	<u>48,559</u>	<u>-</u>	<u>134,252</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	4,543	-	4,543
Access to Work	1,508	(1,508)	-
	<u>6,051</u>	<u>(1,508)</u>	<u>4,543</u>
<b>Restricted funds</b>			
Scope	336,096	(292,080)	44,016
	<u>342,147</u>	<u>(293,588)</u>	<u>48,559</u>

LEGACY IN THE COMMUNITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 30 JUNE 2025

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.7.23 £	Net movement in funds £	At 30.6.24 £
<b>Unrestricted funds</b>			
General fund	1,993	-	1,993
Access to Work	-	14,142	14,142
	<u>1,993</u>	<u>14,142</u>	<u>16,135</u>
<b>Restricted funds</b>			
Scope	60,988	8,570	69,558
	<u>62,981</u>	<u>22,712</u>	<u>85,693</u>
<b>TOTAL FUNDS</b>	<u>62,981</u>	<u>22,712</u>	<u>85,693</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Access to Work	14,142	-	14,142
<b>Restricted funds</b>			
Scope	287,205	(278,635)	8,570
	<u>301,347</u>	<u>(278,635)</u>	<u>22,712</u>
<b>TOTAL FUNDS</b>	<u>301,347</u>	<u>(278,635)</u>	<u>22,712</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.25 £
<b>Unrestricted funds</b>				
General fund	1,993	4,543	-	6,536
Access to Work	-	14,142	(14,141)	1
	<u>1,993</u>	<u>18,685</u>	<u>(14,141)</u>	<u>6,537</u>
<b>Restricted funds</b>				
Scope	60,988	52,586	14,141	127,715
	<u>62,981</u>	<u>71,271</u>	<u>-</u>	<u>134,252</u>
<b>TOTAL FUNDS</b>	<u>62,981</u>	<u>71,271</u>	<u>-</u>	<u>134,252</u>

# LEGACY IN THE COMMUNITY

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2025

### 9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	4,543	-	4,543
Access to Work	15,650	(1,508)	14,142
	<u>20,193</u>	<u>(1,508)</u>	<u>18,685</u>
<b>Restricted funds</b>			
Scope	623,301	(570,715)	52,586
	<u>643,494</u>	<u>(572,223)</u>	<u>71,271</u>
<b>TOTAL FUNDS</b>	<u>643,494</u>	<u>(572,223)</u>	<u>71,271</u>

### 10. RELATED PARTY DISCLOSURES

During the year, consulting fees totalling £14,051 were paid to a trustee prior to them commencing their position as a trustee with the charity.

**LEGACY IN THE COMMUNITY**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Grants	337,604	301,347
Sundry Income	4,543	-
	<u>342,147</u>	<u>301,347</u>
<b>Total incoming resources</b>	342,147	301,347
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	151,328	137,661
Social security	21,236	27,467
Pensions	5,552	3,545
Charitable donations	700	-
Travel	470	-
Bank charges	110	-
Advertising & Marketing	12,122	14,505
Audit & Accountancy Fees	6,203	4,638
Consultancy	18,944	21,530
Business Entertainment	156	299
Postage, Freight & Courier	1,181	872
General Expenses	5,469	1,318
Insurance	512	510
Legal Expenses	613	486
IT Software & Consumables	7,311	9,698
Rates	1,250	800
Rent	20,027	17,170
Event Venue Hire	3,548	3,399
Staff Training	8,827	7,401
Subscriptions	1,725	2,471
Telephone & Internet	1,845	954
Staff Direct Costs	16,929	17,367
Amort of computer software	2,519	2,127
Depn of computer equipment	5,011	4,417
	<u>293,588</u>	<u>278,635</u>
Total resources expended	293,588	278,635
<b>Net income</b>	<u>48,559</u>	<u>22,712</u>

This page does not form part of the statutory financial statements