

Charity registration number 1205184 (England and Wales)

**CHARLIE'S COMMUNITY SUPPORT
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**

CHARLIE'S COMMUNITY SUPPORT

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs J Brown
Mrs R Sawyers
Mrs K Weir
Ms V N Holbrook
Mr P Mount
Ms J Sutherland

Charity number (England and Wales)

1205184

Principal address

Unit 2 Madleaze Road
Gloucester
Gloucestershire
England
GL1 5SJ

Independent examiner

BK Plus Limited
6 Manor Park Business Centre
Mackenzie Way
Cheltenham
Gloucestershire
England
GL51 9TX

CHARLIE'S COMMUNITY SUPPORT

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CHARLIE'S COMMUNITY SUPPORT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

The trustees present their annual report and financial statements for the year ended 31 August 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 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)".

Objectives and activities

Charitable Objectives

The objects of the CIO are:

to promote the relief of people who have, or who have had, cancer, and their families and carers in Gloucester, by the provision of a range of person-centred holistic therapies and counselling within our Centre, and to develop home visits for people with cancer to reduce isolation and promote friendship.

Public benefit

The trustees are aware and have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales. The trustees are not aware of any public detriment caused by the charity's objects or activities, nor are they aware of anyone receiving private benefit from the charity's activities.

Volunteers

The charity has a team of 73 volunteers across the County of Gloucestershire, that assist in the operations of the Charity. The role of the volunteers consists of providing holistic therapies, exercise classes, specific groups such as Breast and Menopause, 1:1 listening support, therapeutic art sessions, centre support of welcoming members, booking appointments, and support at events to raise funds and awareness.

Achievements and performance

The total donations received were £151,420 an increase of £42,681 on last year, with the remaining income being generated from cafe income £3,677 and grants of £19,284. The expenditure totalled £230,943. March 2025 saw us celebrate 11 years of providing support to anyone affected by Cancer. We reflected remembering where we started with a small monthly support group with 4 volunteers, to moving into permanent premises in 2016 with 10 volunteers and organically growing over the remaining years to now the busy centre supporting around 100+ people a week, with the support of now 73 volunteers.

Children and Young People

Over the past 12 months we have been able to support an increasing number for children and young people from 5 to 25 years old affected by cancer. The support has ranged from accessing our Family and Youth Sessions to 121 within the community, schools, colleges and universities. Through discussing the treatment that their loved one is receiving, advocating their needs and support, building the gaps in communication, providing practical coping skills, signposting and listening and ensuring that they can continue to thrive during an extremely difficult time for them. This support has contributed to young people remaining in education, reducing risk taking behaviours, improving community relationships and maintaining relationships. Support is being conducted currently within 36 different educational establishments within Gloucestershire, and we have young people attending the Family and Youth Sessions that access educational placements outside of the county that wish to access support at Charlies.

In addition, we have provided support and guidance to other professionals for best practice regarding young people and an holistic family approach to accessing support for the patient and those around them.

CHARLIE'S COMMUNITY SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Activities Undertaken to Achieve Objectives:

During the reporting period, Charlie's provided a wide range of free holistic therapies and support services aimed at improving the quality of life for people affected by cancer. These included:

- **One-to-One Holistic Therapies**
Such as massage, reflexology, reiki, Indian head massage, shiatsu, oncology massage, lymphatic drainage massage and scar tissue therapy, all of these are tailored to support physical and emotional needs during and after cancer treatment.
- **Emotional Support**
Access to individual 1:1 listening support, therapeutic group sessions, and peer support on a 1:1 basis and group environments to help individuals cope with anxiety, fear, grief, and isolation.
- **Wellbeing Workshops**
Including yoga, meditation, mindfulness, breathing techniques, and sound baths, all designed to empower participants with tools to manage their health and wellbeing.
- **Family and Carers Support**
Recognising the wider impact of cancer, the charity also supported loved ones and carers through with therapies and emotional wellbeing sessions.
- **Young People Support**
Through our youth groups we can support children affected by cancer from age 5-25. The whole family can access our page-by-page family sessions which facilitate the whole family coming together. For those children with a greater need 1:1 support is provided in schools working closely with the pastoral support to ensure children are supported.
- **Community Outreach and Inclusivity Initiatives**
Efforts were made to reach underserved and diverse communities, ensuring that services remained accessible and inclusive. Our satellite groups enable us to reach anyone affected by cancer in their community, with 2 groups in Cheltenham, 1 in Cirencester and Cinderford, and an additional support now in Newent ensuring that travelling is not a barrier to receiving support. Further expansion over the coming year is planned into Tewkesbury, Stroud and Bourton On The Water.

All services are offered free of charge, supported by fundraising, grants, and donations. The charity remains committed to ensuring accessibility and removing financial barriers to receiving holistic therapies and support.

Impact and Outcomes

The charity has made a meaningful and measurable difference in the lives of people affected by cancer and families. During the reporting period, the following outcomes were achieved:

Key Outcomes:

- **Over 6,800** free holistic therapy sessions delivered.
- **740 individuals** accessed one-to-one emotional support.
- **97% of service users** reported feeling calmer, more supported, and better able to cope after receiving therapies and support.
- **89% of participants** in our group workshops (yoga, mindfulness, tai chi and art) said they felt more empowered to manage their health and recovery.
- **612 carers and family members** received tailored support, helping reduce burnout and emotional distress.

Our Impact in the Wider Community

- We have reduced isolation for those affected by cancer, especially those living alone or undergoing long-term treatment.
- We have helped to bridge the gaps between clinical care and emotional, holistic, and practical needs.
- We have enabled a greater health equity by offering services free of charge, regardless of people's income or background.

CHARLIE'S COMMUNITY SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Our services focus on overall wellbeing, reducing the physical and emotional impact of cancer and its treatments and promote relaxation for the mind and body.

The public benefit of our work includes:

- **Enhancing People's Quality of Life:** By providing free therapies such as massage, reflexology, Indian head massage, Lymphatic Massage Drainage, Scar Tissue Therapy, Oncology Massage, Facials, and groups sessions of Yoga, Tai Chi, Breathwork and mindfulness, we help manage stress, pain, anxiety, and fatigue all associated with cancer, with the sole purpose on improving their daily quality of life and wellbeing.
- **Providing Emotional and Support:** Through peer support with our volunteers that have themselves experience cancer and our 1:1 listening support, we help members overcome the mental health issue that cancer imposes, helping members to become emotionally resilient, reducing isolation and depression among those affected.
- **Promoting Accessibility and Equality:** All services are offered free of charge, ensuring that financial hardship does not prevent anyone from accessing our support at any stage of their journey with cancer. This promotes social equity and inclusion.
- **Relieving Pressure on Healthcare Services:** By helping individuals manage symptoms and mental health challenges outside of traditional clinical settings, our services contribute to reduced burden on the NHS and other healthcare providers.
- **We pride ourselves** on working very closely with Gloucestershire NHS Trust, Cancer Nurse Specialists, Consultants, Macmillan Support Workers, local Hospices, other charitable organisations by attending meetings with all parties to share our learning and services about supporting anyone affected by cancer.

The trustees confirm that they have complied with their duty to have regard to the Charity Commission's guidance on public benefit in carrying out the charity's aims.

Fundraising Approach

All fundraising activities were carried out ethically, in line with Charity Commission guidance and fundraising regulations. With our own events administrator we provide events to the wider audience of the county to help fundraise towards our charitable activities.

This year and the upcoming year we have had an increase of support from many local businesses across the County all carrying out their own fundraising activities.

We Maintain Detailed Records of Fundraising Activities

- Descriptions of campaigns (what was done, when, and where).
- Objectives and outcomes (how much was raised and how it was spent).
- Methods used (e.g., online appeals, events, third-party fundraisers).
- Keep copies of promotional materials used.

Financial review

2024/25 was even more significant than the previous year on the rise of the demand on our services. This has been demonstrated by the increase of fundraising generating an increase of £42,681 on last year, with an overall deficit of £36,998 on last year. With a fund balance of this financial year at £73,450.

This coming year the charity aims to secure further funding to be able to continue to provide our crucial services. We are confident that with the continued support of the grant giving bodies and the strong fundraising base that we have achieved, that the charity will achieve this goal.

Reserves policy

As laid out in our reserves policy we hold 3 months of designated funds The Charity has set aside these reserves to provide financial stability and the means for the development of our principal activity. We intend to maintain our reserves at a level which is at least equivalent to 3 months of minimum operational costs. If required, we intend to use the reserves in the following manner to:

- A) A drop in fundraising income during an economic downturn.
- B) Unexpected repairs to a facility.
- C) Expanding services in response to a community crisis.

CHARLIE'S COMMUNITY SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Principal funding sources

The Charity's principal source of funds has been from donations made by individuals, bequests, and through events. Our fundraising strategy for the next financial year aims to ensure that income comes from varied income streams, including individuals, bequests, events and grants. We give appreciation and thanks to our grant funders that enable us to continue and expand our work;

Barnwood Trust
 Albert Hunt Trust
 Sir Cliff Richard
 Southwest Community Matters Final Grant
 Renishaw
 Lanes Health
 Barnwood Builders
 Sport England
 Build Back Better – GCC
 Southwest Community Matters
 Gloucester Rotary
 Gloucestershire Masonic Groups across the County
 PayPal Giving Fund
 Clive Richards Foundation

Thank you so much to the generosity of the people of Gloucestershire who's fundraising efforts make a massive difference to our work.

Investment policy and objectives

The charity does not have any funds in equities or other assets. The charity has seen a period of growth and has put this back into the charity of providing more robust services by employing more staff to meet our objectives, in line with the increase of members and in accordance with the increasing demand it continues to see.

Plans for future periods

The charity plans to increase grant applications and expand community fundraising efforts to meet rising demand for services and maintain free access to holistic therapies. Investment will also be made in digital infrastructure to support remote a blended service delivery.

To continue with our current services and build on the services where demand is high.

Our Youth worker and her team of volunteers are currently seeking further funding to enable us to employ additional youth workers to meet with demand.

Opening of 3 to 4 More satellite groups across the isolated parts of the County of Gloucestershire will ensure that people are not isolated and can access support on their doorsteps, with expansion being explored in Stroud and areas within The Cotswolds.

Recruit a further 30 volunteers to meet the needs of members requiring access to therapies and support within our current centres, demand has risen since Jan 25 and according to the Glos NHS Trust the numbers of people diagnosed and living with cancer will increase further.

Further plans and funding is required to enable us to target the isolated ethnic minority patients across the County that are not accessing support, by taking Charlie's on the road and providing support in their communities.

CHARLIE'S COMMUNITY SUPPORT

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

Statement of Trustees' Responsibilities

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

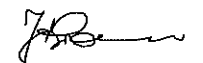
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

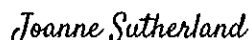
The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



.....
Mrs J Brown
Trustee

05/05/2026
Date:



.....
Ms J Sutherland
Trustee

CHARLIE'S COMMUNITY SUPPORT

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHARLIE'S COMMUNITY SUPPORT

I report to the trustees on my examination of the financial statements of Charlie's Community Support (the charity) for the year ended 31 August 2025.

Responsibilities and basis of 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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.



Cinzia Hensley FCA
 Association of Chartered Certified Accountants
 BK Plus Limited
 6 Manor Park Business Centre
 Cheltenham
 Gloucestershire
 GL51 9TX
 England

Date:5 May 2026

CHARLIE'S COMMUNITY SUPPORT

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income and endowments from:			
Donations and legacies	3	151,420	108,739
Charitable activities	4	28,284	58,303
Other trading activities	5	3,677	-
Other income	6	-	151
Total income		183,381	167,193
Expenditure on:			
Charitable activities	7	220,379	133,651
Total expenditure		220,379	133,651
Net income/(expenditure)		(36,998)	33,542
Transfers between funds		-	76,906
Net movement in funds		(36,998)	110,448
Reconciliation of funds:			
Fund balances at 1 September 2024		110,448	-
Fund balances at 31 August 2025		73,450	110,448

CHARLIE'S COMMUNITY SUPPORT

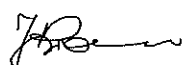
STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Intangible assets	11		553		1,333
Tangible assets	12		11,004		1,234
			<u>11,557</u>		<u>2,567</u>
Current assets					
Debtors	13	-		19,086	
Cash at bank and in hand		75,536		95,687	
		<u>75,536</u>		<u>114,773</u>	
Creditors: amounts falling due within one year	14	<u>(13,643)</u>		<u>(6,892)</u>	
Net current assets			<u>61,893</u>		<u>107,881</u>
Total assets less current liabilities			<u><u>73,450</u></u>		<u><u>110,448</u></u>
The funds of the charity					
Unrestricted funds	15		<u>73,450</u>		<u>110,448</u>
			<u><u>73,450</u></u>		<u><u>110,448</u></u>

05/05/2026

The financial statements were approved by the trustees on



.....
Mrs J Brown
Trustee



.....
Ms J Sutherland
Trustee

CHARLIE'S COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

Charity information

Charlie's Community Support is a CIO, registered in England and Wales. The company's registered number and registered office address can be found on the Company information page.

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 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

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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

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.

CHARLIE'S COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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 on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

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

Software	over its estimated useful life of 5 years
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1.7 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 so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% on cost
Computers	20% 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.

1.8 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.

CHARLIE'S COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

1 Accounting policies

(Continued)

1.9 Liabilities and provisions

Liabilities 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.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

1.10 Employee benefits

The Charity is a member of a multi-employer plan. Where it is not possible for the Charity to obtain sufficient information to enable it to account for the plan as a defined benefit plan, it accounts for the plan as a defined contribution plan.

1.11 Debtors

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

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 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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations	151,420	108,739

CHARLIE'S COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Grants	19,284	48,863
Rent received	9,000	9,440
	<u>28,284</u>	<u>58,303</u>

Grants analysis

	Total 2025 £	Total 2024 £
ESC Lottery Fund	14,784	-
South West Community Matters	2,500	500
County of Gloucester	2,000	-
Barnwood Trust	-	25,230
Main Grants	-	21,564
Cirencester Town Council	-	964
Gloucestershire Hospital	-	605
Other	-	-
	<u>19,284</u>	<u>48,863</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Cafe income	<u>3,677</u>	<u>-</u>

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	<u>-</u>	<u>151</u>

CHARLIE'S COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

7 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Staff costs	74,481	71,794
Depreciation	2,969	7,444
Rent and rates	32,009	6,125
Insurance	1,058	481
Light and heat	7,630	6,699
Office expenses	5,547	5,284
Post and stationery	-	362
Advertising	1,241	1,580
Therapy expenses	60	41
Repairs and renewals	18,528	1,339
Household and cleaning	287	382
Satellite expenses	9,627	7,056
Sundry expenses	2,812	257
Refreshments	1,917	1,813
Legal fees	2,400	1,798
Volunteer expenses	1,298	18,694
Administration	16,289	-
Exercise programme	6,009	-
Therapy expenses	4,120	-
Bad debt	19,086	-
Cafe expenses	7,597	-
Funraising costs	1,211	-
Donations	1,380	-
	<u>217,556</u>	<u>131,149</u>
Share of support and governance costs (see note 8)		
Governance	2,823	2,502
	<u>220,379</u>	<u>133,651</u>
Analysis by fund		
Unrestricted funds	<u>220,379</u>	<u>133,651</u>

8 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>2,823</u>	<u>2,502</u>
Analysed between:		
Accountancy	<u>2,823</u>	<u>2,502</u>

CHARLIE'S COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	3	3
	<u>3</u>	<u>3</u>
Employment costs	2025	2024
	£	£
Wages and salaries	73,001	70,400
Social security costs	-	41
Other pension costs	1,480	1,353
	<u>74,481</u>	<u>71,794</u>
	<u>74,481</u>	<u>71,794</u>

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

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

11 Intangible fixed assets

	Software £
Cost	
At 1 September 2024 and 31 August 2025	3,900
	<u>3,900</u>
Amortisation and impairment	
At 1 September 2024	2,567
Amortisation charged for the year	780
	<u>3,347</u>
At 31 August 2025	3,347
	<u>3,347</u>
Carrying amount	
At 31 August 2025	553
	<u>553</u>
At 31 August 2024	1,333
	<u>1,333</u>

CHARLIE'S COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

12 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 September 2024	41,650	8,713	50,363
Additions	11,959	-	11,959
	<u>53,609</u>	<u>8,713</u>	<u>62,322</u>
At 31 August 2025			
Depreciation and impairment			
At 1 September 2024	41,218	7,911	49,129
Depreciation charged in the year	1,827	362	2,189
	<u>43,045</u>	<u>8,273</u>	<u>51,318</u>
At 31 August 2025			
Carrying amount			
At 31 August 2025	10,564	440	11,004
	<u>432</u>	<u>802</u>	<u>1,234</u>
At 31 August 2024			

13 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	-	19,086
	<u>-</u>	<u>19,086</u>

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	11,948	5,279
Accruals and deferred income	1,695	1,613
	<u>13,643</u>	<u>6,892</u>

CHARLIE'S COMMUNITY SUPPORT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	Transfers	At 31 August 2025
	£	£	£	£	£
Designated Fund	-	-	-	36,000	36,000
General funds	110,448	183,381	(220,379)	(36,000)	37,450
	<u>110,448</u>	<u>183,381</u>	<u>(220,379)</u>	<u>-</u>	<u>73,450</u>
Previous year:	At 1 September 2023	Incoming resources	Resources expended	Transfers	At 31 August 2024
	£	£	£	£	£
General funds	-	167,193	(133,651)	76,906	110,448
	<u>-</u>	<u>167,193</u>	<u>(133,651)</u>	<u>76,906</u>	<u>110,448</u>

Designated Fund - Reserves to provide financial stability and the means for the development of the charity's principal activity.

16 Related party transactions

During the period, £23,000 was paid in rent to a company in which one of the trustees is a director.

Remuneration of £48,211 was paid to two of the trustees during the year for work carried out in their employment roles. None of the trustees received any remuneration for their services as acting as a trustee.

During the period, two of the trustees were reimbursed for expenses totalling £9,104 (2024: £2,170).