

Charity registration number: 1208925

Blackdown Support Group

(A charitable incorporated organisation)

Financial statements

for the year ended 31 March 2025

Blackdown Support Group

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Blackdown Support Group

Reference and administration details

Charity name Blackdown Support Group

Charity registration number 1208925

Charity office Newland
Station Road
Hemyock
Cullompton
Devon EX15 3SE

Trustees

S Folland

H Stallard

N Dowson

D Major

W Morris

G Girling

M Saxton

L Ball

C Roffe- Silvester

Lisa Martin

Independent examiner Robert Cadwallader FCA

Accountant Milsted Langdon LLP
Chartered Accountants
Winchester House
Deane Gate Avenue
Taunton
TA1 2UH

Blackdown Support Group

Trustees' report

2025 Trustees report given by Chair

It has been a very busy year with major changes for the BSG. There are three main events to report:

1 **Governance:** As started last year, we have now made the changes to become a Charitable Incorporated Organisation (CIO). The aims and objectives of the BSG remain the same, but as a legal entity in its own right the CIO is a more formal structure, and enables us to own property, employ staff and apply for larger grants.

2 **Office move:** We completed on the purchase of the bungalow adjacent to the Hemyock surgery, Newland, in November 2024 to become BSG Office & meeting rooms and more. This has given us much needed space to develop our services and staff team. We are also using it on a limited basis for some service users and volunteers training, but until we have completed the work required by Building regulations we are unable to open it up to the public more widely. The work is on going and we will open the space up for more use and also income generation as soon as practical.

3 **Honour:** We were delighted to be honoured with Kings Award for Voluntary Service in the King's birthday hours in November, recognising the work of the wonderful volunteers in the BSG with this prestigious award. We held a reception to thank volunteers in January and in May two volunteers (Glyn Mannion- Butler & I) were honoured to represent BSG at a Buckingham Palace Garden party. And this evening we are thrilled that the Vice Lord Lieutenant of Devon, Rear Admiral Chris Snow will be presenting us with the award.

The changes Elizabeth & I have outlined show how we have been able to expand our staff team and services. Our Marketing and Projects Coordinator, Victoria Rayson, has improved our digital presence; We have a new logo and are increasingly raising our profile on social media etc, and undertaking more fund raising. (Remember to buy your tickets for the Big Bash on Sept 27th). Ros & Sandra continue to deal with increasing demand for our services, matching service users with volunteer providing the service.

There have been some Trustee changes – Doreen Perrott retired after many years on the Board; Neil Howe resigned. Barry Simonds & Mark Roberts co-opted. Thank you all.

Work of the Board of Trustees has increased with the changes, and we have formed several sub committees, each chaired by a different Trustee. (Safeguarding, Health & Safety, Workforce, Property, Fund raising, Marketing & Comms). The sub-committees meet regularly and so enable our bi-monthly meetings to be more efficient.

In the coming year we plan to develop our Care Connections matching service and expand more of our current services. We expect to have spare room available at Newland, both shared and dedicated space which we intend to let for income.

On a personal note as my first year as Chair, I want to thank all my fellow trustees for their magnificent input – each & every one contribute a huge amount of time and skill to the benefit of the BSG in many different ways; and to my predecessor as Chair, Martin Saxton for his help and to my Vice Chair David Major particularly for his painstaking review and consolidation of our policies.

The BSG is blessed to have Elizabeth McNabb as Manager, coping with diverse demands on her time, especially this year with the major changes outlined, and together with the office team, she manages a brilliant service for our service users and volunteers.

And finally, to all the volunteers, without whom the BSG could not exist. Thank you all whether you do a lot or a little it all makes a difference to the service user - supporting lives & strengthening communities.

Thank you.

Gillian Girling

Blackdown Support Group

Trustees' report

Structure, Governance and Management

The Blackdown Support Group (BSG) has been a registered charity for over 30 years under the charity registration number 1013514, and on 1 July 2024, it became a Charitable Incorporated Organisation under the same name with charity registration number 1208925.

The Board of Trustees may have 12 members who are 'Trustees' of the Charity and there must be at least 3 trustees. The Trustees are elected or reelected at the AGM each year where one third of the trustees will retire by rotation. The Treasurer and Secretary are also elected at the AGM. The Chairman and Vice Chairman are elected at the next Board of Trustees meeting following the AGM. The Board meets regularly, every two months as a minimum, and is responsible for the strategic direction and services delivered by the charity. If required, the Board may co-opt relevant professionals to assist with specific issues where necessary skills are not available amongst the Trustees.

The BSG currently employs four part-time staff: the Charity Manager and three administrative members of staff who maintain the day-to-day running of the office and bookings for Service Users. The Manager is responsible for the day-to-day activities of the Charity together with the recruitment, training and support of volunteers, and developing close links and co-operative working with local stakeholders to enhance the service delivery. The total paid time for employed office staff each week being 70 hours, or 1.87 Full Time Equivalent.

Volunteers contribute their time and skills in many ways ranging from patient transport to bereavement counselling.

Governing Document

The Charity's Constitution sets out the objectives and area of benefit of the BSG. The Charity works according to the Constitution's guidance. The charity registered as a Charitable Incorporated Organisation on 1 July 2024 and adopted its new constitution with all assets and liabilities transferred from the original unincorporated charity. This new constitution is available to the public via our website (blackdownsupportgroup.org.uk), along with our Vision and Mission Statements.

Recruitment and appointment of new Trustees

Potential new Trustees are identified either by the existing Trustees or the Manager. When identifying new Trustees, consideration is given to the skills, expertise and interests that may be beneficial to the Charity. The potential Trustees are reviewed by the Board and if deemed a suitable addition, are offered the chance to join and attend a meeting as an observer. Trustees can be co-opted until their election at the next AGM.

Trustee Induction and Training

The Trustees are all involved with the work of the Charity. New Trustees receive appropriate induction and are offered training to familiarise themselves their responsibilities and duties with the charity, its objectives and the context within which it operates. Existing Trustees are also offered appropriate training courses through the year.

Risk Management

The Board has established a Risk Management Sub-Committee that meets regularly to review operational risks, and any other risks the Charity may be exposed to. It also maintains a current Risk Management Register. This Register, and reports from the Sub-Committee meetings are reviewed regularly by the Board. Where appropriate, systems or procedures have been established to mitigate any risks the Charity might face. Internal control risks are minimised by the implementation of procedures for the authorisation of all transactions and projects. These procedures are periodically reviewed and updated to ensure that they continue to meet the needs of the Charity.

The Risk Management register can be accessed to be viewed by the Charity's Friends, Members or Volunteers on request to the Chairman or Manager.

Blackdown Support Group

Trustees' report

Objectives and Activities

The object of the BSG is to support and improve the well-being and independence of those living in the local area, and to preserve and protect good health by providing or assisting services not normally provided by the statutory authorities. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its future activities.

The following services are provided by the BSG:

- Transport to health appointments, social activities and prescription deliveries. Escorts may be available for medical appointments.
- Wheelchair Accessible Vehicle available with a driver or for self-drive hire.
- Befriending, visiting, help with shopping and respite for carers.
- Regular social gatherings for elderly or socially isolated people - lunch clubs and coffee mornings. ➤ Bereavement groups.
- Footcare clinics.
- Wheelchair hire.
- Advocacy and assistance with form filling.

The day-to-day administration and leadership is undertaken by our Charity Manager who is supported by our office administration staff who work flexibly to maintain our services. Our small staff team co-ordinate the needs of our Service Users and the Charity activities and supervise and support the large number of volunteers who generously contribute their time and skills.

Training needs of staff and volunteers are provided according to changes in legislation and policy. The Charity is working with other local organisations to ensure training is provided in a consistent and cost-effective way.

Financial Review

The charity's income for the year ending 31 March 2025 totalled £108,334 (2024: £82,397); whilst expenditure in the year totalled £135,843 (2024: £91,380). Gains on investments were £7,049 (2024: £9,296) resulting in a deficit for the year of £20,460 (2024: surplus of £313). The deficit in the year arose due to increased staff costs and also additional office costs following the purchase of new premises in the year which was facilitated by the sale of investments where the carrying value fell from £557,817 at the beginning of the year to £157,571 as at 31 March 2025. Total funds brought forward at the beginning of the year totalled £579,263 and those carried forward on 31 March 2025 are £558,803. The free reserves of the charity being those not invested in fixed assets or held in restricted funds was £166,209 (2024: £569,013).

Investment Policy

Our Investment Policy states: "The Charity will continue to hold six months turnover in cash or its equivalent. Funds in excess of that required for the next six months, or received in lump sums from legacies or donations, are invested to provide best total return either in income or capital growth". In the absence of adequately qualified Trustees, the day-to-day management of the investment portfolio has been contracted out to a commercial fund management company, (Hawksmoor Investment Management) with regular Trustee oversight and direction.

Invested Funds may be required to "prime" new projects prior to securing supporting external funding, or to finance major development of the Charity's activities.

Blackdown Support Group

Trustees' report

Website

The Charity's website continues to be developed and gives details of our staff team and Trustees. The website also allows access to the Charity's constitution, vision and mission statements, and its policies. Our website, blackdownsupportgroup.org.uk is regularly updated giving details of the Charity's activities and fundraising events.

Requests for Support

Our Trustees are kept aware of guidance and advice from the Charity Commission. We work closely with other local charities and organisations who may share in the delivery of services within the Blackdown Hills. We operate from the bungalow adjacent to Blackdown Medical Practice which promotes close and co-operative working with the primary National Health Service provider in the area. We have sought and taken, professional advice and services from local businesses regarding investments, accounting systems and payroll services.

Future Prospects

There are likely to be further cuts and reduction in funding from statutory bodies in the next few years. The longterm after-effects of the pandemic on our services are still being felt. However, the Trustees will work to ensure the continuation and expansion of services as far as is possible, and work with other stakeholders to enhance services and deliver the optimum level of benefit to those in our catchment area.

The Trustees will consider any appropriate alternative avenues for raising funds and to promote the Charity and its activities.

Trustees' responsibilities in relation to the financial statements

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

The law applicable to charities 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 period. 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 UK 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 business.

The Trustees are responsible for keeping proper 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 Charities Act 2011. 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.

Blackdown Support Group

Trustees' report

The Trustees are responsible for the maintenance and integrity of the financial information included on the Charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the Trustees and signed on its behalf by:

Chairman 

Date: 26 July 25

Blackdown Support Group

Independent Examiner's Report to the Trustees of Blackdown Support Group

I report to the trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

Having satisfied myself that the accounts of the charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of the Blackdown Support Group's accounts as carried out under section 145 of the Charities Act 2011. 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 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 Blackdown Support Group 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 accounting requirements concerning the form and content of the 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Robert Cadwallader F.C.A.

Milsted Langdon LLP
Chartered Accountants
Winchester House
Deane Gate Avenue
Taunton
TA1 2UH

Date: 25 July 2025

Blackdown Support Group

Statement of financial activities (including income and expenditure account and statement of comprehensive income) for the year ended 31 March 2025

		Unrestricted funds	
		2025	2024
		£	£
Income			
Donations and legacies	2	26,760	10,928
Grants	3	26,462	14,248
Subscriptions and contributions	4	24,133	27,020
Fundraising	5	8,856	6,108
Investment income		21,863	24,093
Other income		260	-
		-----	-----
Total income		108,334	82,397
Expenditure			
Staff costs	6	57,103	44,523
Volunteers costs		17,555	18,739
Fundraising costs	7	5,738	4,274
Office costs	8	32,564	9,262
Service delivery costs	9	5,725	6,392
Governance costs	10	13,226	7,784
Sundry expenses		651	406
Depreciation		3,281	-
		-----	-----
Total expenditure		135,843	91,380
Net gains/(losses) on investments		7,049	9,296
Net income (expense) and net movement on funds		(20,460)	313
Reconciliation of funds			
Total funds brought forward	19	579,263	578,950
Total funds carried forward	19	558,803	579,263

Blackdown Support Group

Balance Sheet as at 31 March 2025

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	14		382,344		-
Investments	15		157,571		557,817
Current assets					
Debtors	16	3,238		593	
Cash at bank and in hand		18,282		21,340	
		-----		-----	
Creditors: Amounts falling due within one year	17	(2,632)		(487)	
		-----		-----	
Net current assets/(liabilities)			18,888		21,446
			-----		-----
Net assets			558,803		579,263
			-----		-----
The funds of the Charity:					
Restricted funds	19		10,250		10,250
Unrestricted funds					
Designated funds	19		444,010		444,010
General funds	19		104,543		125,003
			-----		-----
Total Charity funds	19		558,803		579,263
			-----		-----

Approved by the Trustees and signed on its behalf by:

Chairman



Date:

26 July 25

The notes on pages 10 to 18 form an integral part of these financial statements

Blackdown Support Group

Notes to the financial statements for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - (Charities SORP (FRS 102)), and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the Charity and rounded to the nearest £.

Exemption from preparing a cashflow statement

As allowed by the Charities SORP (FRS102), the trustees have opted not to include a statement of cashflows due to the size of the charity.

Going concern

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of the assets held by the charity.

Income and endowments

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured. No gifts in kind were received during the year (2024 – £nil).

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the Charity has unconditional entitlement.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

Charitable activities

Income from charitable trading activities is recognised when earned.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Raising funds

These are costs incurred in attracting voluntary income and the management of investments.

Blackdown Support Group

Notes to the financial statements for the year ended 31 March 2025

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Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

Governance costs include the costs of the preparation and examination of the statutory accounts, the costs of Trustee meetings and the cost of any legal advice to the Trustees on governance or constitutional matters. These costs are included within charitable expenditure.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the Charity, and which have not been designated for other purposes.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the Trustees for specific purposes.

Further details of each fund are disclosed in note 19.

Tangible fixed assets

Fixed assets are initially recorded at costs, less any subsequent accumulated depreciation and subsequent impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic lives as follows:

Assets class	Depreciation method and rate
Land and buildings	2% straight line
Fixtures and fittings	33% straight line
Motor vehicles	20% straight line

Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the Charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Blackdown Support Group

Notes to the financial statements for the year ended 31 March 2025

Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Trade debtors

Debtors are amounts due from customers performed in the ordinary course of the Charity's activities.

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 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.

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.

Financial instruments

The Charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at the carrying value plus accrued interest less repayments.

Blackdown Support Group

Notes to the financial statements for the year ended 31 March 2025

2 Donations and legacies

	2025	2024
General donations	24,005	9,370
Legacies	-	500
Gift aid	1,219	-
Footcare services	921	693
Wheelchairs	615	365
	-----	-----
	26,760	10,928

3 Grants

Grants from local authorities	12,362	13,148
Local parishes and community funds	14,100	1,100
	-----	-----
	26,462	14,248

4 Subscriptions and contributions

Transport income from clients	14,102	14,512
Involve	-	841
Courier receipts from Blackdown Practice	5,400	5,400
Westbank	-	3,007
Hire charges for Kangoo transport	2,343	925
Subscriptions	820	1,120
Booking fees	1,468	1,215
	-----	-----
	24,133	27,020

5 Fundraising

Other	1,988	1,100
Lunch and tea clubs – net surplus	6,868	5,008
	-----	-----
	8,856	6,108

6 Staff costs

Wages and salaries	56,293	42,877
Travel costs and mileage claims	173	27
Training	637	1,619
	-----	-----
	57,103	44,523

7 Fundraising Costs

Fundraising costs	6	111
Lunch and Tea Club costs	5,732	4,163
	-----	-----
	5,738	4,274

Blackdown Support Group

Notes to the financial statements for the year ended 31 March 2025

	2025	2024
8 Office costs		
Stationery, postage, telephone etc	2,327	2,807
Office general admin costs	7,297	4,362
IT support	43	1,489
Insurances	1,587	589
Bank Charges	25	15
Advertising & marketing	726	-
Replacement equipment	309	-
Council tax	1,368	-
Newland purchase cost	4,118	-
Newland refurb costs	12,496	-
Utilities	18	-
Accountancy fees	2,250	-
	-----	-----
	32,564	9,262
9 Service delivery costs		
Vehicle running costs	348	1,333
Footcare costs	886	374
Prescription deliveries	990	815
Courier mileage costs	2,882	2,921
Warm Spaces	-	300
Wheelchair maintenance	15	44
Wheelchair purchase	179	-
Bereavement support group	425	605
	-----	-----
	5,725	6,392
10 Governance Costs		
Trustee expenses	106	7
Strategic review	13,032	7,562
Room hire	88	215
	-----	-----
	13,226	7,784

11 Related party transactions

No remuneration was paid to any of the Trustees for the year ended 31 March 2025 nor the year ended 31 March 2024. The Trustees are reimbursed for out of pocket expenses.

12 Taxation

No tax charges have arisen in the Charity.

Blackdown Support Group

Notes to the financial statements for the year ended 31 March 2025

13 Employees' remuneration

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	55,412	42,877
Social security costs	-	-
Pension costs	881	-
	-----	-----
	56,293	42,877

The monthly average number of persons (including senior management/leadership team) employed by the Charity during the year was as follows:

	2025 No	2024 No
Charitable activities	4	4
	-----	-----

No employee received emoluments of more than £60,000 during the year.

14 Tangible fixed assets

	Fixture & Fittings £	Land & Buildings £	Motor Vehicles £	Total £
Cost				
As at 1 April 2024	-	-	9,326	9,326
Additions	3,330	382,295	-	385,625
	-----	-----	-----	-----
As at 31 March 2025	3,330	382,295	9,326	394,951
Depreciation				
As at 1 April 2024	-	-	9,326	9,326
Depreciation charge	732	2,549	-	3,281
	-----	-----	-----	-----
As at 31 March 2025	732	2,549	9,326	12,607
Net book value				
As at 31 March 2025	2,598	379,746	-	382,344
As at 31 March 2024	-	-	-	-

Blackdown Support Group

Notes to the financial statements for the year ended 31 March 2025

15 Investments held as fixed assets	Investments	£
Market value		
As at 1 April 2024		557,817
Transfer Out		(407,295)
Unrealised gains		7,049

As at 31 March 2025		157,571

All investment assets were held in the UK. The investment income reported is net of fund management charges for the year of £261 (2024: £3,811).

16 Debtors	2025	2024
	£	£
Debtors	1,064	99
Prepayments and accrued income	2,174	494
	-----	-----
	3,238	593

17 Creditors: amounts falling due within one year	2025	2024
	£	£
Accruals and deferred income	2,250	487
Expense control account	382	-
	-----	-----
	2,632	487

18 Pensions and other schemes

Defined contribution pension scheme

The Charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the Charity to the scheme and amounted to £881.

Blackdown Support Group

Notes to the financial statements for the year ended 31 March 2025

19 Funds Reconciliation

					Other recognised		
	At 1 April 2024	Incoming resources	Resources expended	Gains/ (losses)	At 31 Mar 2025		
	£	£	£	£	£	£	£
Restricted Funds							
Charity stewards, UK Trust grant	2,000	-	-	-	2,000		
Sitting Service	8,250	-	-	-	8,250		
	-----	-----	-----	-----	-----		
	10,250	-	-	-	10,250		
Unrestricted Funds							
Designated funds							
Equipment replacement	22,000	-	-	-	22,000		
Emergency operating fund	71,000	-	-	-	71,000		
Major legacies	351,010	-	-	-	351,010		
General funds	125,003	108,334	(135,843)	7,049	104,543		
	-----	-----	-----	-----	-----		
	579,263	108,334	(135,843)	7,049	558,803		
	-----	-----	-----	-----	-----		

					Other recognised		
	At 1 April 2023	Incoming resources	Resources expended	Gains/ (losses)	At 31 Mar 2024		
	£	£	£	£	£	£	£
Restricted Funds							
Charity stewards, UK Trust grant	2,000	-	-	-	2,000		
Sitting Service	8,250	-	-	-	8,250		
	-----	-----	-----	-----	-----		
	10,250	-	-	-	10,250		
Unrestricted Funds							
Designated funds							
Equipment replacement	22,000	-	-	-	22,000		
Emergency operating fund	71,000	-	-	-	71,000		
Major legacies	351,010	-	-	-	351,010		
General funds	124,690	82,397	(91,380)	9,296	125,003		
	-----	-----	-----	-----	-----		
	578,950	82,397	(91,380)	9,296	579,263		
	-----	-----	-----	-----	-----		

Blackdown Support Group

Notes to the financial statements for the year ended 31 March 2025

20 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds 2025 £
Current year			
Tangible fixed assets	382,344	-	382,344
Investments	157,571	-	157,571
Current assets	11,270	10,250	21,520
Current liabilities	(2,632)	-	(2,632)
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Total net assets	548,553	10,250	558,803

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
Prior year			
Tangible fixed assets	-	-	-
Investments	557,817	-	557,817
Current assets	11,683	10,250	21,933
Current liabilities	(487)	-	(487)
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Total net assets	569,013	10,250	579,263

21 Merger accounting

The charity became a charitable incorporated organisation on 1 July 2024 and assets and liabilities from the previous unincorporated charity were transferred to the new legal entity. The purpose and beneficiary class remain unchanged and therefore the accounts have been prepared using merger accounting and present the comparatives and results as a combined entity.