

Charity registration number 211042 (England and Wales)

Company registration number RC000619

TOC H

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

TOC H

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	T Drummond (Chair)	
	D Poole	
	D Child	
	P Gill	
	Mrs S K Ravat	(Appointed 12 October 2024)
	Mr R G Naik	(Appointed 12 October 2024)
	T Charnock	(Appointed 12 October 2024)
Charity number (England and Wales)	211042	
Company number	RC000619	
Registered office	483 Green Lanes	
	London	
	N13 4BS	
Independent examiner	Jerroms Business Solutions Limited	
	Lumaneri House	
	Blythe Gate	
	Blythe Valley Park	
	Solihull	
	West Midlands	
	B90 8AH	
Bankers	The Co-operative Bank Plc	
	PO Box 250	
	Delf House	
	Southway	
	Skelmersdale	
	WN8 6WT	
Solicitors	B P Collins	
	Collins House	
	32-38 Station Road	
	Gerrards Cross	
	Bucks	
	SL9 8EL	

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TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Royal Charter, and the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities", issued in October 2019.

Objectives and activities

The objectives of Toc H remain unchanged. We continue to provide support to local people and the communities where they live to improve their quality of life.

Our new approach—establishing community initiatives that meet local needs and promote wellbeing, either directly under the Toc H banner or in partnership with local charities in particularly disadvantaged areas—is progressing well.

At the heart of our work is a simple but powerful mission: to create a sense of **belonging** as a counterforce to the fragmentation, exclusion and polarisation which characterises much of our society. This has been part of our history from the beginning. We believe that belonging is not a passive feeling, but something that must be actively nurtured—through inclusion, connection, recognition, and agency.

Inclusion is our starting point. We strive to build communities where no one is left behind—where disparities are addressed, differences are not just tolerated but accommodated, and where cultural sensitivity and disability inclusion are embedded in everything we do. This means creating environments that are open, responsive, and welcoming to all.

Connection is what binds us. We support the development of relationships that are dynamic and lasting—relationships that go beyond surface-level interaction or policy rhetoric. We foster communities that are emotionally rich, where people feel genuinely affiliated, accepted, and cared for.

Visibility and recognition are essential. We believe in amplifying the voices of those we work alongside. Everyone should be seen, heard, and valued—not as a matter of tokenism, but through deep respect and authenticity. It's about moving beyond marketing narratives to embrace and honour people's identities and lived experiences.

Finally, **agency** is fundamental. True belonging means people feel a sense of control over their lives and circumstances. We support individuals and communities to exercise influence, create change, and participate meaningfully in the decisions that affect them. Belonging cannot exist without the power to shape your own path.

Together with local community groups across the country, we work to bring this vision to life—supporting initiatives that build inclusive, connected, and empowered communities where everyone belongs.

Our local and national development work continues to grow, with a number of significant initiatives reflecting our commitment to public benefit through the prevention or relief of poverty, the advancement of education, health and wellbeing, the promotion of community development and citizenship, the arts, conflict resolution, and the fostering of religious and racial harmony, equality, and diversity.

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TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Eveswell, Newport

The Eveswell Community Centre is an evolution of longstanding Toc H activity, building on the legacy of our local branch established in the 1950s. The Centre is now under the stewardship of a strong local management group, with a growing number of initiatives co-produced by community members to support families, young people, and older residents. We are developing a long-term, eco-friendly plan to ensure the Centre remains a valuable and sustainable asset for the community.

Pillgwenlly (Pill), Newport

In Pill, we are working in close partnership with the Pill Trust, an organisation with a well-established programme supporting individuals experiencing food insecurity, as well as wider work with families and children.

Blackpool

We are collaborating with St Peter's Church, which has a strong history of working with people experiencing homelessness. Our involvement has helped expand the portfolio of activities available through the Church Centre.

Thornbury, East Bradford

The Thornbury Charity is currently in the process of registering with the Charity Commission and will take on the management of the Thornbury Centre. Toc H is supporting this transition and working closely with the new charity to establish a suite of revitalised community projects.

Denny, Falkirk

Denny remains one of our original Toc H branches and is undertaking an asset transfer process to secure the future of its club for individuals with learning disabilities. This is a vital service in the Falkirk area, and our goal is to protect and expand its provision through permanent premises and long-term sustainability planning.

High Brooms, Kent

High Brooms Community Centre, developed from one of our original branches, currently focuses on children and young people. We are actively exploring the expansion of this work to develop a fully-fledged family and children's project.

Other Ongoing Local Work

We continue to maintain and support local initiatives in **Cosby, Saltburn-by-the-Sea, Mill Hill, Looe (Cornwall), and Barton-upon-Humber**, each delivering grassroots community engagement and support.

Weirside Hostel, Lake District

Our hostel at Weirside has seen strong usage this year, providing temporary accommodation for asylum seekers, families with children, and occasionally visitors seeking affordable access to the Lake District.

Emerging Work

We are exploring new areas of work in **Darlaston (West Midlands), the Welsh Valleys, and Leicester**, in response to emerging community needs and opportunities for collaboration.

Strategies for achieving aims and objectives

The trustees have reviewed the guidance on public benefit issued by the Charity Commission and consider that ToCH's aims and activities, as set out above, fulfil the criteria. The trustees do not anticipate any change in the future to this operational approach.

The Charity has set aside funds for the transitional arrangements required by its new strategy. We have set aside a proportion of our assets as working capital for the transition to the new strategy. These funds are being used to employ our Executive Team and to provide development funding for the first three years of the plan.

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TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

This year has had three main elements in term of our achievement and performance: ensuring our organisation works effectively and efficiently, what we have called 'hygiene' work. Second is the development work that we have done with local projects. Then, third, promoting the organisation to new partners so that we can expand our portfolio of activity

Ensuring our organisation is fit for purpose has been a major focus this year. This has involved undertaking comprehensive health and safety, and where necessary fire audits across all our properties and ensuring each is correctly registered with the Land Registry. There have been some costs associated with this work. We have reviewed and strengthened our safeguarding procedures to ensure they meet the highest standards. In addition, we have implemented robust financial systems to support accurate and transparent accounting, particularly where we are involved in government-funded programmes that require enhanced audit processes. We have also established systems to support our partners in areas such as HR and safeguarding, further enhancing our collective capacity to deliver safe and effective services. This has also included the last phase of closing our social enterprise work in Newport which is now complete.

Then second a key strand of our work this year has focused on development across several sites and partnerships.

In **Eveswell, Newport**, we have undertaken significant development, supported by funding from the **Community Ownership Fund** (Ministry of Housing, Communities and Local Government) and the **Community Facilities Fund**, an initiative of the Welsh Government. This investment will allow for the complete renovation of the Eveswell Community Centre, ensuring it remains fit for purpose for the next 20 to 30 years. The works include full insulation, the installation of solar panels, and the creation of an eco-friendly green roof.

As part of the redevelopment, the building will be transferred to Toc H via an asset transfer from Newport City Council under a 25-year lease. In parallel, we are supporting the local Management Committee to develop a strategic plan and establish systems that will enable both the expansion and enhancement of services offered through the centre, through a process of co-production with the local community.

In **Pill, also in Newport**, we continue to support the Pill Trust with fundraising to sustain their excellent work with local families. We are currently developing proposals to extend this work, including responses to rising food insecurity in light of the imminent closure of Newport Foodbank.

In **Blackpool**, two funded projects came to a close during the year. We have since refocused our efforts on supporting young people and are working towards a larger-scale initiative. This will include renovation work at **St Peter's Church Centre**, a much-used community hub situated in one of the most deprived areas in England.

In **Thornbury (East Bradford)**, we have successfully raised funds to support the transition from the current tenant to a newly formed charity, which is in the process of registering with the Charity Commission. We will continue to support this charity in developing new initiatives at the **Thornbury Centre**, and in the coming year, we plan to explore work focusing on social cohesion and tackling community polarisation.

In **Denny (Falkirk)**, we have responded to important changes under the **Disclosure (Scotland) Act**, working with our volunteers to ensure our work with children and vulnerable adults remains fully compliant. We also supported efforts to secure funding for the annual holiday for participants at the Toc H Club—an experience we continue to enhance each year.

At **High Brooms (Kent)**, we have launched new work supporting neurodiverse children and their families. The Community Centre remains a valued and well-used facility, hosting a range of groups and local events. We are currently exploring options to further develop family services in this area.

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TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

In line with our commitment to supporting displaced communities, we organised a residential week for Ukrainians in the UK under the **Homes for Ukraine** scheme. This provided families with an opportunity to connect, share mutual support, and participate in a range of enriching activities—including mindfulness sessions, canoeing on Lake Windermere, archery, and axe throwing. The week was very well received, and we plan to repeat the event in 2025.

Then third we are exploring new work. We are particularly concerned to support children and families and are drawing up plans to develop this work in our exiting hubs. We are also exploring the possibility of focussing in developing work of social cohesion and addressing the polarisation which has come to characterise our society in recent years.

Financial review

We are beginning to see a return on the work we have done in building the new model of operation. We have a surplus of £356,411 this year which is largely due to the closure of the social enterprise in Newport but also from the focus we have been giving to the 'hygiene' work we have been doing. Our aim is to break even in 25/26.

Reserves policy

We anticipate our income coming from three main sources:

- Individual giving from members and other supporters as well as events income from activity we will develop over the first three years of the plan.
- Grants from Charitable Trusts and Foundations
- Grants from public bodies including local authorities, CCG's, Central Government etc.

Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

T Drummond (Chair)

P Dimoline (Hon Treasurer)

(Resigned 12 October 2024)

D Poole

D Child

R Barker (Vice chair)

(Resigned 12 October 2024)

P Gill

Mrs S K Ravat

(Appointed 12 October 2024)

Mr R G Naik

(Appointed 12 October 2024)

T Charnock

(Appointed 12 October 2024)

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company.

The charity is governed by its' Royal Charter and is an incorporated association.

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TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Organisational structure

The Trustees met for six full board meetings during the year ended 31 March 2025.

The Finance and General Purposes Committee has been given delegated authority by the board to make essential operational decisions. The Finance and General Purposes Committee consists of:

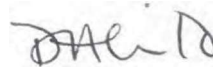
- The Chair
- The Vice Chair
- The Honorary Treasurer
- The Chief Executive Officer

All decisions taken by the Finance and General Purposes Committee are reported to the next full meeting of the board for scrutiny and ratification.

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



T Drummond (Chair)



D Child

15 September 2025

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TOC H

I report to the trustees on my examination of the financial statements of Toc H (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, 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

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

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 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
- 4 the financial statements 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 financial statements to be reached.



Mr Mark James Eden
Jerroms Business Solutions Limited

Chartered Certified Accountants

Lumaneri House
Blythe Gate
Blythe Valley Park
Solihull

West Midlands

B90 8AH

Date: 16/10/2025

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	2	90,831	437,856	528,687	47,250	20,000	67,250
Charitable activities	3	-	6,895	6,895	-	6,895	6,895
Enterprise Income	4	-	-	-	13,396	-	13,396
Investments	5	66,932	-	66,932	35,120	-	35,120
Other income	6	128,085	-	128,085	22,322	-	22,322
Total income		285,848	444,751	730,599	118,088	26,895	144,983
Expenditure on:							
Raising funds	7	-	6,600	6,600	-	-	-
<u>Charitable activities</u>							
Relief to poor and aged	8	157,890	73,007	230,897	188,727	5,430	194,157
Advance education	8	20,245	-	20,245	25,476	506	25,982
Facilities for recreation or other leisure time	8	100,330	-	100,330	139,540	6,986	146,526
Enterprise Expenditure	8	-	-	-	150,175	-	150,175
Total charitable expenditure		278,465	73,007	351,472	503,918	12,922	516,840
Material costs		-	-	-	3,257	-	3,257
Other expenditure	14	4,846	-	4,846	4,107	-	4,107
Total expenditure		283,311	79,607	362,918	511,282	12,922	524,204
Net gains/(losses) on investments	15	(11,270)	-	(11,270)	7,289	-	7,289
Net income/(expenditure)		(8,733)	365,144	356,411	(385,905)	13,973	(371,932)
Transfers between funds		(1,237)	1,237	-	(4,422)	4,422	-
Net movement in funds	11	(9,970)	366,381	356,411	(390,327)	18,395	(371,932)
Reconciliation of funds:							
Fund balances at 1 April 2024		735,603	27,007	762,610	1,125,930	8,612	1,134,542
Fund balances at 31 March 2025		725,633	393,388	1,119,021	735,603	27,007	762,610

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	17		141,967		146,443
Investment property	18		-		420,000
Investments	19		388,730		-
			<u>530,697</u>		<u>566,443</u>
Current assets					
Debtors	20	384,274		24,233	
Cash at bank and in hand		212,130		186,737	
		<u>596,404</u>		<u>210,970</u>	
Creditors: amounts falling due within one year	21	(8,080)		(14,803)	
Net current assets			588,324		196,167
Total assets less current liabilities			<u>1,119,021</u>		<u>762,610</u>
The funds of the charity					
Restricted income funds	24		393,388		27,007
Unrestricted funds	25		725,633		735,603
			<u>1,119,021</u>		<u>762,610</u>

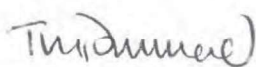
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The trustees acknowledges her responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

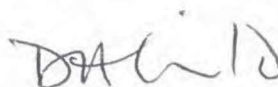
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 15 September 2025



T Drummond (Chair)

D Child



Company registration number RC000619 (England and Wales)

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Toc H is a private company limited by guarantee incorporated in England and Wales. The registered office is 483 Green Lanes, London, N13 4BS.

1.1 Basis of preparation

The accounts have been prepared in accordance with the charity's Royal Charter, dated 10 June 1971 (as amended 11 December 2013), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

A subsidiary, Toc H Trading Community Interest Company (C.I.C), was incorporated on 11 August 2023 as a private company limited by guarantee. The Toc H trading Community Company (C.I.C) was established to explore trading opportunities that could generate additional income to support the charitable activities of Toc H.

However, after initial planning and assessment, the intended trading model did not prove viable, and the anticipated opportunities did not materialise as expected. As a result, the decision was made to wind down the CIC, and it was formally struck off the register and dissolved on 27 May 2025.

In accordance with the relevant charity legislation, Toc H has taken exemption from preparing consolidated accounts, as the net income of the group (after eliminating intra-group transactions) during the accounting period did not exceed the audit threshold.

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.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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 to which the charity is entitled are included in the statement of financial activities unless they are incapable of measurement.

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.

Restricted funds are to be used for specified purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

1.6 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:

Land and buildings	Nil
Fixtures, fittings & equipment	20% Straight line
Plant and machinery	20% Straight line

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.

1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10 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.

1.11 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.

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 operations 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.

Derecognition of financial liabilities

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

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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

1 Accounting policies

(Continued)

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Branches

Branches for the most part do their own fundraising and are supported by the central structure. Branches are entirely run by volunteers.

The new work we have developed are referred to as Hubs fundraising with hubs is done centrally and they have sessional based staff who provide a range of services to the local community.

1.15 Fund Accounting

Restricted funds are to be used for specific purposes laid down by the donor. Expenditure for those purposes is charged to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are donations and other incoming resources received or generated for expenditure on the general objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	13	-	13	247	-	247
Legacies	80,000	-	80,000	36,142	-	36,142
Grants	10,818	437,856	448,674	10,861	20,000	30,861
	<u>90,831</u>	<u>437,856</u>	<u>528,687</u>	<u>47,250</u>	<u>20,000</u>	<u>67,250</u>
Grants						
COF Grant	-	300,000	300,000	-	-	-
Awards for All High Broom	-	26,250	26,250	-	-	-
Awards for All Newport	-	19,991	19,991	-	-	-
Moondance Newport	-	19,683	19,683	-	-	-
Shared Prosperity Newport	-	17,400	17,400	-	-	-
Cloth Workers	-	13,440	13,440	-	-	-
The Henry Smith Charity	-	9,410	9,410	-	10,000	10,000
Cloth Workers	-	9,400	9,400	-	10,000	10,000
Other	10,818	22,282	33,100	10,861	-	10,861
	<u>10,818</u>	<u>437,856</u>	<u>448,674</u>	<u>10,861</u>	<u>20,000</u>	<u>30,861</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

2 Income from donations and legacies

(Continued)

Legacy income:

At the balance sheet date, the charity had received formal notification from the solicitor of its entitlement to a legacy under a will. Although probate had not yet been granted as at the year-end, the executors confirmed that the estate had sufficient assets to meet the legacy and that no material uncertainties remained. In accordance with the Charities SORP (FRS 102), the legacy income of £80,000 has therefore been recognised in the financial statements as a debtor, as the charity had entitlement, the receipt was probable, and the amount could be measured reliably.

Grant income:

During the year, the charity secured the COF grant of £300,000. This grant was awarded following a formal application process, for which associated costs of £6,600 were incurred and disclosed under the cost of raising funds (see Note 8).

Grant income is further analysed within Restricted Funds (see Note 24), which provides a full description of the income.

3 Income from charitable activities

	Branch activities 2025 £	Branch activities 2024 £
Other income	6,895	6,895
	<u>6,895</u>	<u>6,895</u>
Analysis by fund		
Restricted funds	6,895	6,895
	<u>6,895</u>	<u>6,895</u>

4 Income from enterprise income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Non-charitable trading activities	-	13,396
	<u>-</u>	<u>13,396</u>

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

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	66,294	33,341
Interest receivable	638	1,779
	<u>66,932</u>	<u>35,120</u>

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	87,415	-
Membership Subscription	16,320	22,322
Other income	24,350	-
	<u>128,085</u>	<u>22,322</u>

During the year, the charity disposed of an investment property that had previously been carried at fair value. The property was sold for £507,415, resulting in a gain on disposal of £87,415, which has been recognised in the Statement of Financial Activities.

7 Expenditure on raising funds

	Restricted funds 2025 £	Restricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	6,600	-

The charity incurred £6,600 in costs to support the preparation and submission of a successful grant application. The charity secured a grant of £300,000. This grant was awarded following a formal application process, for which associated costs of £6,600 were incurred and disclosed under the cost of raising funds (see Note 24).

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

8 Expenditure on charitable activities

	Relief to poor and aged	Advance Facilities for education leisure time	Total	Relief to poor and aged	Advance Facilities for education leisure time	Total	Enterprise Expenditure	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £	2024 £	2024 £
Direct costs								
Staff costs	113,001	8,692	173,848	99,683	14,604	91,572	-	205,859
Depreciation and impairment	3,732	417	6,654	3,685	283	1,702	-	5,670
Social Welfare	7,382	-	7,382	3,023	-	-	150,175	153,198
Premises Costs	33,721	2,741	52,906	55,772	4,849	25,149	-	85,770
Facilities for recreation or other leisure time	1,978	-	1,978	1,610	-	-	-	1,610
Insurance	1,908	-	1,908	2,280	-	-	-	2,280
	161,722	11,850	244,676	166,053	19,736	118,423	150,175	454,387
Grant funding of activities (see note 9)	39,949	1,900	41,849	-	-	-	-	-
Share of support and governance costs (see note 10)								
Support	22,474	4,994	49,942	18,840	4,187	18,839	-	41,866
Governance	6,752	1,501	15,005	9,264	2,059	9,264	-	20,587
	230,897	20,245	351,472	194,157	25,982	146,526	150,175	516,840
Analysis by fund								
Unrestricted funds	157,890	20,245	278,465	188,727	25,476	139,540	150,175	503,918
Restricted funds	73,007	-	73,007	5,430	506	6,986	-	12,922
	230,897	20,245	351,472	194,157	25,982	146,526	150,175	516,840

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

9 Grants payable

	Relief to poor and aged 2025 £	Advance education 2025 £	Total 2025 £
Grants to institutions:			
Awards for All High Brooms	12,126	-	12,126
Westhill Grant Blackpool	5,127	-	5,127
Shares Prosperity	3,840	-	3,840
Hedley Foundation	3,000	-	3,000
Henry Smith Grant	2,500	-	2,500
Cloth Workers	9,400	-	9,400
John Paul 11 Foundation	1,483	-	1,483
Whitehead Monkton	558	-	558
Bramwell Trust	390	-	390
Kent Community	1,525	-	1,525
	<u>39,949</u>	<u>-</u>	<u>39,949</u>
Grants to individuals	-	1,900	1,900
	<u>39,949</u>	<u>1,900</u>	<u>41,849</u>

10 Support costs allocated to activities

	2025 £	2024 £
Subsistence costs	1,676	6,353
General travel expenses	8,770	9,578
Trustees expenses	2,552	4,900
Equipment purchases	-	1,854
Office costs	22,327	9,285
Sundry expenses	14,617	9,896
Governance costs	15,005	20,587
	<u>64,947</u>	<u>62,453</u>
Analysed between:		
Relief to poor and aged	29,226	28,104
Advance education	6,495	6,246
Facilities for recreation or other leisure time	29,226	28,103
	<u>64,947</u>	<u>62,453</u>

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

10 Support costs allocated to activities

(Continued)

	2025 £	2024 £
Governance costs comprise:		
Examiner's fees	5,520	4,660
Legal and professional	9,485	15,927
	<u>15,005</u>	<u>20,587</u>

Key:

CA 1 (Charitable activity 1) - Relief to poor or aged

CA 2 (Charitable activity 2) - Advance education

CA 3 (Charitable activity 3) - Facilities for recreation or other leisure time

Basis of allocation - CA1& CA3 - 45%, CA2-10%

11 Net movement in funds

2025
£

2024
£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	5,520	4,660
Depreciation of owned tangible fixed assets	6,654	5,670
(Profit)/loss on disposal of tangible fixed assets	(87,415)	3,966
	<u></u>	<u></u>

12 Trustees

7 trustees were reimbursed a total of £2,824 travelling and subsistence expenses (2023 - 2 trustees were reimbursed a total of £4,180) during the year.

None of the trustees received any remuneration or benefits from the charity during the year.

13 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Administration	9	11
	<u></u>	<u></u>
Employment costs	2025 £	2024 £
Wages and salaries	155,919	175,606
Social security costs	7,822	18,019
Other pension costs	10,107	12,234
	<u>173,848</u>	<u>205,859</u>

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

13 Employees

(Continued)

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

14 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	-	3,966
Intercompany loan written off	4,653	-
Financing costs	193	141
	<u>4,846</u>	<u>4,107</u>

Toc H Trading C.I.C. ceased operations and was formally dissolved on 27 May 2025. The loan written off in the year relates to this entity, and no further activities or transactions of the C.I.C. will be reported in these financial statements.

15 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	(11,270)	-
Sale of investments	-	7,289
	<u>(11,270)</u>	<u>7,289</u>

16 Taxation

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

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

17 Tangible fixed assets

	Land and buildings	Fixtures, fittings & equipment	Plant and machinery	Total
	£	£	£	£
Cost				
At 1 April 2024	123,342	16,240	21,945	161,527
Additions	-	1,875	304	2,179
At 31 March 2025	123,342	18,115	22,249	163,706
Depreciation and impairment				
At 1 April 2024	-	5,913	9,172	15,085
Depreciation charged in the year	-	3,438	3,216	6,654
At 31 March 2025	-	9,351	12,388	21,739
Carrying amount				
At 31 March 2025	123,342	8,764	9,861	141,967
At 31 March 2024	123,342	10,328	12,773	146,443

18 Investment property

During the year, the charity disposed of an investment property that had previously been carried at fair value. The property was sold for £507,415, resulting in a gain on disposal of £87,415, which has been recognised in the Statement of Financial Activities (see Note 6).

The investment property has been sold during the financial year to 31st March 2025.

	2025 £	2024 £
Freehold	-	420,000

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

19 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024	-
Additions	400,000
Valuation changes	(11,270)
	<u>388,730</u>
At 31 March 2025	388,730
Carrying amount	
At 31 March 2025	<u>388,730</u>
At 31 March 2024	<u>-</u>

20 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Gift aid recoverable	-	3,339
Amounts owed by subsidiary undertakings	-	4,653
Other debtors	-	11,098
Prepayments and accrued income	384,274	5,143
	<u>384,274</u>	<u>24,233</u>

Prepayments and accrued income include £80,000 of legacy income and £300,000 of grant income. Further details are provided in Note 2.

21 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	22	1,853	4,120
Trade creditors		-	2,280
Other creditors		945	4,020
Accruals		5,282	4,383
		<u>8,080</u>	<u>14,803</u>

22 Deferred income

	2025 £	2024 £
Arising from Advance rent received on Wierside	<u>1,853</u>	<u>4,120</u>

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

22 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	1,853	4,120
Movements in the year:		
Deferred income at 1 April 2024	4,120	2,519
Released from previous periods	(2,267)	-
Resources deferred in the year	-	1,601
Deferred income at 31 March 2025	1,853	4,120

23 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	10,107	12,234

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

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

24 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
High Broom - Awards for All 2024	-	19,991	(12,126)	-	-	7,865
High Broom - The Clothworkers Grant	-	9,400	(9,400)	-	-	-
High Broom - Kent Community Fund	-	5,000	(3,385)	-	-	1,615
High Broom - Whitehead Monkton	-	1,338	(558)	-	-	780
High Broom - The Henry Smith Charity	7,160	9,410	(10,344)	-	-	6,226
Newport - Cof Bid	-	300,000	(6,600)	-	-	293,400
Newport - Shared Prosperity Fund	-	13,440	(9,600)	-	-	3,840
Newport - Simon Gibson Trust	-	3,914	-	-	-	3,914
Newport - Moondance	-	17,400	-	-	-	17,400
Newport - National Grid Electricity Distribution	2,088	-	(2,088)	-	-	-
Newport - Central Cost	4,422	-	-	-	-	4,422
Newport - Awards for All 2024 - National Lottery	-	19,683	(7,776)	-	-	11,907
Weirside - Hedley Foundation	-	3,000	(3,000)	-	-	-
Weirside - Leicestershire Ukrainian Community Grant	-	4,950	-	-	-	4,950
Leisure Activities	8,612	-	-	-	-	8,612
Blackpool - Westhill	4,725	6,895	(12,857)	1,237	-	-
Middlesborough - John Paul II Foundation	-	4,080	(1,482)	-	-	2,598
Bradford - Brammell Trust	-	26,250	(391)	-	-	25,859
	27,007	444,751	(79,607)	1,237	-	393,388

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

24	Restricted funds	(Continued)					
	Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
		£	£	£	£	£	£
	Leisure activities	8,612	-	-	-	-	8,612
	Work in Blackpool	-	6,895	(2,170)	-	-	4,725
	Newport Central Cost	-	-	-	4,422	-	4,422
	The Henry Smith Charity	-	10,000	(2,840)	-	-	7,160
	National Grid Electricity Distribution	-	10,000	(7,912)	-	-	2,088
		8,612	26,895	(12,922)	4,422	-	27,007

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

24 Restricted funds

(Continued)

Downend

The fund for specific projects to carry out in Downend

Central and Local Toc H

There are numerous small balances to support local community activities

Blackpool – Westhill

Activities for the relief of the poor and aged including support groups, befriending, after school and pre school activities for low income families

Newport - Including Awards for All, National Lottery, Shared Prosperity, Simon Gibson Trust, Moondance, Newport Coff

Community focus activities to support the poor and aged. Particularly supporting young children and young people. Improving the facilities for the community use. Providing after school and holiday activities. Providing befriending opportunities and community support programs.

National Grid

Community focused activities in Newport to support the poor and aged. Infrastructure costs to support recreation, leisure and learning activities. Training opportunities to support the advance of education related to energy efficiency and conservation.

The Henry Smith Charity

Community focused activities at High Brooms to support poor and aged. Particularly supporting young families. Infrastructure costs to support recreation and leisure activities.

Hedley Foundation – Weirside

To support Ukrainian Refugee families access outdoor activities and recreation.

Leicestershire Ukrainian Community Grant – Weirside

To support Ukrainian Refugee families access outdoor activities and recreation.

John Paul 11 Foundation

Community focused activities in Middlesbrough supporting the poor and aged access community activities.

Bramwell Trust – Bradford

Activities for the relief of the poor and aged including support groups, community activities particularly supporting young people.

The Henry Smith Charity

Community focused activities at High Brooms to support poor and aged, particularly young families. Infrastructure costs to support recreation and leisure activities.

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

25 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 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
General funds	735,603	285,848	(283,311)	(1,237)	(11,270)	725,633
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
General funds	1,125,930	118,088	(511,282)	(4,422)	7,289	735,603

26 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	141,967	-	141,967
Investments	388,730	-	388,730
Current assets/(liabilities)	194,936	393,388	588,324
	725,633	393,388	1,119,021
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	146,443	-	146,443
Investment properties	420,000	-	420,000
Current assets/(liabilities)	169,160	27,007	196,167
	735,603	27,007	762,610

27 Financial commitments, guarantees and contingent liabilities

The charity had no capital commitments at 31 March 2025.

28 Related party transactions

There was no related party transactions during the year.

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