Charity number: 296979

The Nelson Society

UNAUDITED ACCOUNTS

FOR THE YEAR ENDED 31/12/2025

Prepared By:
Andrews & O'Shea Limited
Accountants
XL House, 2 Mill Court
Spindle Way
Crawley
RH10 1TT

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/12/2025

TRUSTEES
Mr G L Capel, Chief trustee and Treasurer
Mrs Morris, Secretary
Mr C Brett, Trustee
Mr P Ganjou, Trustee

REGISTERED OFFICE
Nyes Place
Rusper Road,
Newdigate
Surrey
RH5 5BX

CHARITY NUMBER
296979

BANKERS
HSBC Bank plc

ACCOUNTANTS
Andrews & O'Shea Limited
Accountants
XL House, 2 Mill Court
Spindle Way
Crawley
RH10 1TT

ACCOUNTS
FOR THE YEAR ENDED 31/12/2025

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FOR THE YEAR ENDED 31/12/2025

TRUSTEES' REPORT

The trustees present their report and accounts for the year ended 31/12/2025

STRUCTURE GOVERNANCE AND MANAGEMENT

The Trustees of The Nelson Society met on 4 occasions during 2025. On 9th February 2025 a meeting was held in conjunction with the Nelson Society St Vincent celebration at which the programme for the year was discussed. On 31st May 2025 another meeting was held to review the BACS payment arrangement with HSBC Bank. It was agreed that the present 2 authority system was adequate. On 14th September 2025 a meeting was held at the Society Committee meeting at which the signatures for the CCLA Reserve Account were amended to exclude Dr K Wood, past Chairman who was no longer active. It was agreed to keep this at 3 – GLC/SM and PG. On 1st November 2025 a further meeting took place to review the operational year and the results of the AGM at the Burford Bridge Hotel on 18th October 2025 and the election of the new Chairman and Committee.

G Capel- Chief Trustee

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

This report was approved by the Board of Trustees on 27/07/2026

Mr G Capel
Trustee

Statement of Financial Activities
for the year ended 31/12/2025

	Unrestricted funds	Restricted funds	2025 Total	*2024 Total*
	£	£	£	*£*
Income				
Income from generated funds				
Income from charitable activities	59,398	-	59,399	*55,215*
Other Income	773	1,388	2,161	*2,339*
Total Income and endowments	**60,171**	**1,388**	**61,560**	*57,554*
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	60,924	593	61,518	*55,427*
Total Expenses	**60,924**	**593**	**61,518**	*55,427*
Net gains on investments				
Net Income	**(753)**	**795**	**42**	*2,127*
Gains/(losses) on revaluation of fixed assests				
Net movement in funds:				
Net income for the year	**(753)**	**795**	**42**	*2,127*
Total funds brought forward	16,109	30,588	46,697	*44,570*
Net funds carried forward	**15,356**	**31,383**	**46,739**	*46,697*

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

BALANCE SHEET AT 31/12/2025

	Notes		2025 £		*2024 £*
CURRENT ASSETS					
Stock		2,500		*2,500*	
Debtors (amounts falling due within one year)	3	1,711		*2,120*	
Cash at bank and in hand		45,719		*46,285*	
		49,930		*50,905*	
CREDITORS: Amounts falling due within one year	4	3,190		*4,208*	
NET CURRENT ASSETS			46,740		*46,697*
TOTAL ASSETS LESS CURRENT LIABILITIES			46,740		*46,697*
CAPITAL AND RESERVES					
Unrestricted funds					
General fund			8,034		*10,105*
Designated funds			7,322		*6,004*
Restricted funds	**5**		**31,384**		*30,588*
			46,740		*46,697*

For the year ending 31/12/2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

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

Approved by the board of trustees on 27/07/2026 and signed on their behalf by

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Mr G Capel

Trustee

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/12/2025

1. ACCOUNTING POLICIES

1i. Basis Of Accounting

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

1b. Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

1c. Resources Expended

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. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources, with cntral staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the assets's use. Other support costs are allocated based on the spread of staff costs.

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.

1d. Allocation And Apportionment Of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

1e. Fund Accounting

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

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

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

1f. Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell (net realisable value). Costs, which comprise direct production costs, are based on the method most appropriate to the type of inventory class, but usually on a first-in-first-out basis. Overheads are charged to profit or loss as incurred. Net realisable value is based on the estimated selling price less any estimated completion or selling costs.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period in which the write-down or loss occurs. The amount of any reversal of any write-down of stocks is recognised as a reduction in the amount of stocks recognised as an expense in the period in which the reversal occurs.

1g. Turnover

Income is generated fom talks, donations, sale of merchandise, advertising, memberships and interest earned. This is split between restricted and unrestricted funds.

Unrestricted income funds are general funds that are available for use at the trustees discretionin futherance of the objectives of the charity. Restricted income 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.

1h.

1i. Basis Of Accounting

The financial statements have been prepared in accordance with the second edition of the Charities Statement of recommended Practice issued in October 2019, FRS102 - The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Charities Act 2011.

The Nelson Society meets the definition of a public benefit entity under Frs 102. The accounts (financial statements) have been prepared undeer the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

The trustees consider that there are no material uncertanties about the charity's ability to continue as a going concern.

2. STOCK	**2025**	*2024*
	£	*£*
Stock comprises:		
Stock	2,500	*2,500*
	2,500	*2,500*

3. DEBTORS

	2025	*2024*
	£	*£*
Amounts falling due within one year:		
Other debtors	1,711	*2,120*
	1,711	*2,120*

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	*2024*
	£	*£*
Other creditors	3,190	*4,208*
	3,190	*4,208*

5. RESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
COIF Deposit Account	30,588	1,389	(593)	-	31,384
	30,588	1,389	(593)	-	31,384

COIF Deposit Account

Interest on deposit account

Incoming Resources
for the year ended 31/12/2025

		2025		*2024*
		£		*£*
Incoming resources				
Incoming resources from generated funds				
Charitable Activity				
Talks, donations and sales	2,136		*1,052*	
Gift Aid tax reclaimed	3,589		*3,048*	
Memebership fees	21,120		*17,976*	
Sale of merchandise	5,782		*6,388*	
Income from visits, educational days, AGM etc	26,772		*26,751*	
		59,399		*55,215*
		59,399		*55,215*
Other Incoming Resources				
Bank Interest		1,641		*1,819*
Advertising		520		*520*
		2,161		*2,339*
		61,560		*57,554*

Expenses
for the year ended 31/12/2025

	2025	*2024*
	£	*£*
Expenses		
Costs of generating funds		
Charitable Activities		
Publications including postage	12,523	*12,826*
Cost of merchandise less stock held at the year end	2,843	*3,948*
Insurance	304	*304*
Committee expenses	3,436	*3,609*
Membership secretary	3,000	*3,000*
TND editor	4,000	*4,000*
Donations	1,382	*628*
Equipment rental	1,830	*-*
Computer costs	2,254	*746*
Accountancy fees	1,200	*1,115*
Expenditure on visits, educational days, AGM etc	28,499	*24,970*
Bank charges	247	*281*
	61,518	*55,427*
	61,518	*55,427*