

Scottish Charity Number: SC044029

**Elsie Normington Foundation  
Annual Report and Financial Statements  
for the year ended 31 March 2025**



## **Elsie Normington Foundation**

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## **Elsie Normington Foundation**

### **Report of the Trustees for the year ended 31 March 2025**

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities.

#### **Objectives and Activities**

1. The relief and promotion of those in need by reason of learning disability through the provision of housing, other facilities and services to young people with a learning disability, and their parents and carers.
2. The provision of recreational facilities and the organisation of recreational activities with the object of improving the life of young people with a learning disability, and their parents and carers.
3. The advancement of education for young people with a learning disability through the provision of facilities and services which will improve the nature of their lives.

#### **Review of our Achievement and Performance**

Elsie Normington Foundation (ENF) has continued to pursue the vision of developing and delivering a specialist integrated centre called the Haven Centre - to serve children and young people with severe learning disabilities and complex needs in the Highlands. This centre provides a specialist play centre, overnight respite flats to offer social opportunities and overnight social care for these young people. ENF also run a community café through it's trading subsidiary ENF Haven Café Limited.

#### **Achievements and Performance**

1. ENF have continued to convene Board meetings every four to six weeks throughout the year. Each Trustee had area of responsibility which they report on at each meeting. Such trustees all have a portfolio of interest and report at each meeting bringing their expertise to the table.

ENF have continued to developed the operation of various services in the Community Café, Haven Suites and worked in partnership with SNAP who deliver the specialist play services.

2. ENF continued to employ [REDACTED] as Development Officer which also includes recruitment of volunteers. She works four days per week and has consistently provided a wide range of fundraising events and supported many people to do their own fundraising occasions and made many connections with parents and organisations.
3. A piece of Research was completed with University of the Highlands and Island (UHI) which resulted in a very successful launch event with Local Authority and NHS officers present.
4. A new Consortium Group was developed by [REDACTED] which has now evolved into a monthly hub for parents to receive information and advice.
5. A Conference was convened at UHI in partnership with UHI and NHS Highland. A very successful event with over 100 candidates present.
6. [REDACTED] has continued to work as Services Manager to provide management to staff and provide all monitoring reports required from the various funders. She has also managed the many aspects of setting up a new building and dealing with the many snags which has arisen.

## **Elsie Normington Foundation**

### **Report of the Trustees for the year ended 31 March 2025**

#### **Achievements and Performance (cont'd)**

7. ENF has employed a full-time Café Manager and two part time staff to run the community café which was supported by a team of volunteers. Some of those volunteers have special needs and required a considerable amount of support. They are now working well within the café team.
8. The Councillor for the local area has attended the meetings as an Advisor.

#### **Key Management Personnel Remuneration**

The key management personnel comprise the trustees. The total employee benefits of the key management personnel were £nil (2024: £nil).

#### **Volunteers**

The charity does not accurately collect data about the number of volunteers or the time that they contribute but is very appreciative to all involved.

#### **Financial Review and Reserves Policy**

The charity's principal source of funding is through grants, donations and fundraising.

The financial statements reported a surplus for the year of £68,726 (2024: deficit for the year of £2,684,774 after an impairment on the property of £3,317,969).

At the year-end there were total funds of £1,711,252 (2024: £1,642,526), which is made up as follows:

	2025	2024
	£	£
Restricted funds of	40,821	20,000
Designated asset funds of	1,595,127	1,571,113
Designated funds of	19,510	3,757
Unrestricted funds of	55,794	47,656

The trustees seek to hold a level of reserves sufficient to meet the organisation's unrestricted costs for three months (2024: three months). It is estimated that three months operating costs equate to approximately £47,200 (2024: £55,600). The current level of unrestricted reserves is £75,307 which is above the required level. The trustees believe that they will be able to meet expenses as they arise.

#### **Statement on risk**

The Trustees assess the major risks to which the organisation is exposed on an ongoing basis and have established procedures to mitigate those that are identified as a result of these reviews.

The potential risk that the organisation faces is the risk of increased costs in relation to the building of the Haven Centre, this has been mitigated by entering into a fixed price contract.

#### **Plans for Future**

The charity is now fully operational at the Haven site and developing their customer base successfully, ensuring play and respite services are delivered. Some ground work has been done developing ENF into a Highland wide vision, addressing and co-ordinating the additional severe needs of our young people in Highlands and meeting with groups of parents.

## **Elsie Normington Foundation**

### **Report of the Trustees for the year ended 31 March 2025**

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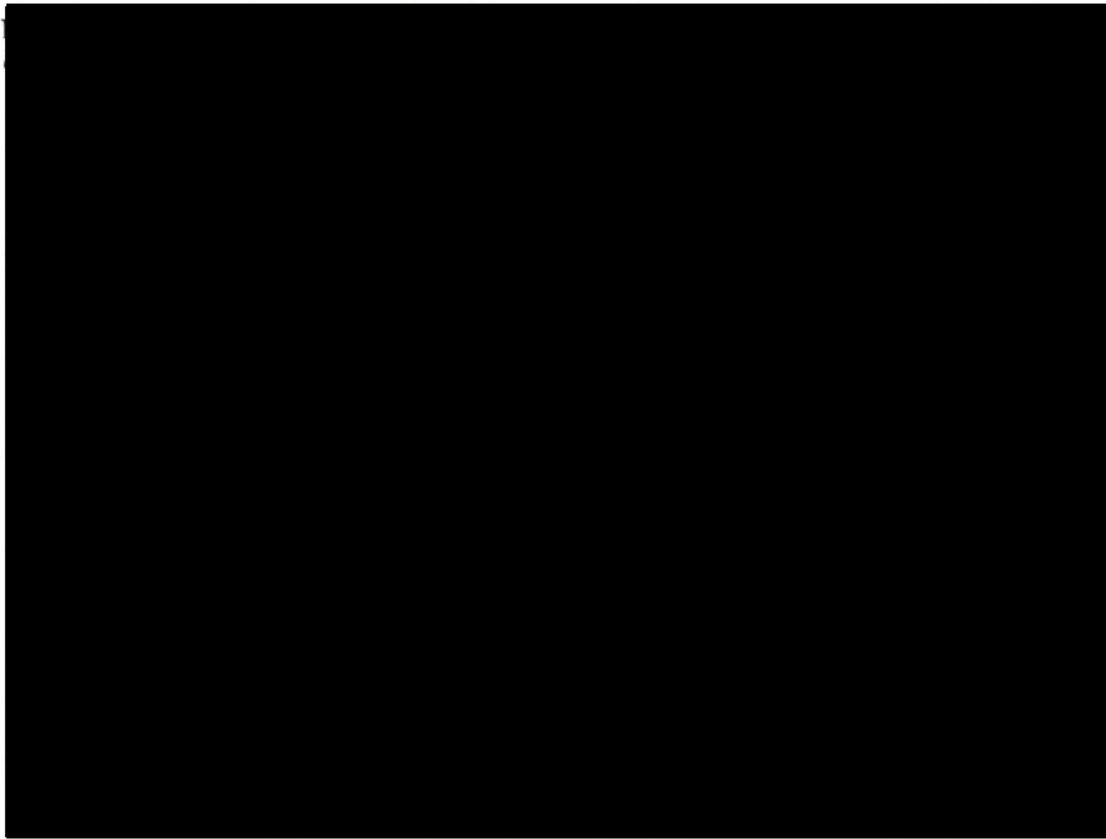
#### **Structure, Governance and Management**

Elsie Normington Foundation is a Scottish Charitable Incorporated Organisation (SCIO), established by Constitution. It is a registered Scottish Charity (No. SC044029).




#### **Appointment of Charity Trustees**

Trustees are appointed by the Board, there is no formal induction programme in place, as new Trustees are generally familiar with the organisation's values and aims.



*Charity Number:* SC044029

*Independent Examiner:*

  
A9 Accountancy Limited  
Elm House  
Cradlehall Business Park  
Inverness  
IV2 5GH

## **Elsie Normington Foundation**

### **Report of the Trustees for the year ended 31 March 2025**

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#### **Reference and Administrative Information (cont'd)**

*Bankers:* Virgin Money  
Academy Street  
Inverness  
IV1 1JN

*Solicitors:* Murchison and Law  
Solicitors and Estate Agents  
5 Ardross Terrace  
Inverness  
IV3 5NQ

#### **Trustees' responsibilities statement**

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

The law applicable to charities in Scotland 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping 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 and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 17 November 2025 and signed on their behalf by:



**Chairperson/Trustee**

## **Elsie Normington Foundation**

### **Independent Examiner's Report to the Trustees for the year ended 31 March 2025**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 6 to 19

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

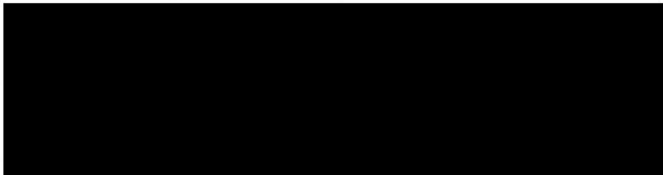
#### **Independent examiner's statement**

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations;
  - and to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



A9 Accountancy Limited, Statutory Auditor  
Elm House  
Cradlehall Business Park  
Inverness  
IV2 5GH

Date: 26 November 2025

# **Elsie Normington Foundation**

## **Statement of Financial Activities for the year ended 31 March 2025**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income</b>						
Donations and Legacies	3	179,449	-	40,821	220,270	823,873
Other Trading Activities	4	43,348	90,511	-	133,859	98,146
<b>Total Income</b>		<b>222,797</b>	<b>90,511</b>	<b>40,821</b>	<b>354,129</b>	<b>922,019</b>
<b>Expenditure</b>						
Raising Funds	5	33,986	27,368	-	61,354	97,474
Charitable Activities	5	122,349	73,069	28,631	224,049	191,350
<b>Total Expenditure</b>		<b>156,335</b>	<b>100,437</b>	<b>28,631</b>	<b>285,403</b>	<b>288,824</b>
<b>Net income/(expenditure) before gains/(losses) on investments</b>		66,462	(9,926)	12,190	68,726	633,195
<b>Transfers between funds</b>	15	(58,324)	49,693	8,631	-	-
		8,138	39,767	20,821	68,726	633,195
<b>Gains/(losses) on revaluation of fixed assets</b>		-	-	-	-	(3,317,969)
<b>Net Movement in Funds</b>		8,138	39,767	20,821	68,726	(2,684,774)
<b>Reconciliation of Funds</b>						
<b>Total Funds Brought Forward</b>		47,656	1,574,870	20,000	1,642,526	4,327,300
<b>Total Funds Carried Forward</b>	14	<b>55,794</b>	<b>1,614,637</b>	<b>40,821</b>	<b>1,711,252</b>	<b>1,642,526</b>



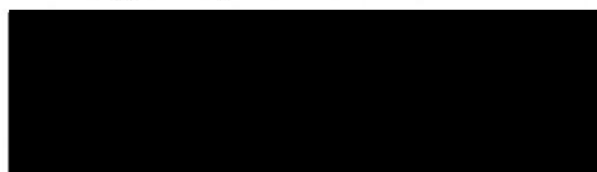
# **Elsie Normington Foundation**

## **Balance Sheet as at 31 March 2025**

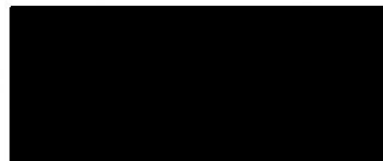
	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Fixed Assets</b>						
Tangible assets	8	-	1,595,127	-	1,595,127	1,635,919
Investments	9	-	2	-	2	-
<b>Total Fixed Assets</b>		<u>-</u>	<u>1,595,129</u>	<u>-</u>	<u>1,595,129</u>	<u>1,635,919</u>
<b>Current Assets</b>						
Stock	10	-	-	-	-	2,522
Debtors	11	16,052	2,323	219	18,594	6,960
Cash at Bank and in Hand		64,755	21,818	41,586	128,159	90,817
<b>Total Current Assets</b>		<u>80,807</u>	<u>24,141</u>	<u>41,805</u>	<u>146,753</u>	<u>100,299</u>
<b>Liabilities</b>						
Creditors falling due within one year	12	25,013	4,633	984	30,630	93,692
<b>Net Current Assets/(Liabilities)</b>		<u>55,794</u>	<u>19,508</u>	<u>40,821</u>	<u>116,123</u>	<u>6,607</u>
<b>Total Assets less Current Liabilities</b>		<u>55,794</u>	<u>1,614,637</u>	<u>40,821</u>	<u>1,711,252</u>	<u>1,642,526</u>
<b>Net Assets</b>	13	<u>55,794</u>	<u>1,614,637</u>	<u>40,821</u>	<u>1,711,252</u>	<u>1,642,526</u>
<b>The Funds of the Charity</b>						
Restricted Income Funds		-	-	40,821	40,821	20,000
Unrestricted Funds		55,794	1,614,637	-	1,670,431	1,622,526
<b>Total Charity Funds</b>	14	<u>55,794</u>	<u>1,614,637</u>	<u>40,821</u>	<u>1,711,252</u>	<u>1,642,526</u>

The notes on pages 8 to 19 form part of these accounts

Approved by the trustees on 17. November 2025 and signed on their behalf by:



Trustee/Chairperson



Trustee/Treasurer

## **Elsie Normington Foundation**

### **Notes to the Financial Statements for the year ended 31 March 2025**

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#### **1. Accounting Policies**

##### *Basis of Preparation and Assessment of Going Concern*

Elsie Normington Foundation is a Scottish Charitable Incorporated Organisation (SCIO). The address of the registered office is given in the charity information on pages 3-4 of these financial statements. The nature of the charity's operations and principal activities are included in the trustees report on pages 1-2.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### *Funds Structure*

For the purpose of the SOFA account as shown on page 6, funds are defined as follows:

- Unrestricted funds comprise grants and other income received for the objects of the charity without further specified purpose and are available as general funds.
- Designated funds comprise those funds which the Trustees have designated for specific purposes.
- Restricted funds comprise grants and other income received for the objects of the charity as specified by the donor.

##### *Income Recognition*

All voluntary income and bank interest is accounted for when received apart from income tax recoveries on Gift Aid, Rental income and Café event income which is accounted for on an accruals basis.

##### *Government Grants*

The charity received government grants towards the building of the Haven Centre. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

## **Elsie Normington Foundation**

### **Notes to the Financial Statements for the year ended 31 March 2025**

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#### **1. Accounting Policies (cont'd)**

##### *Expenditure Recognition and Irrecoverable VAT*

Expenditure is recognised on an accruals basis when a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

##### *Tangible Fixed Assets and Depreciation*

Fixed assets are capitalised at cost. Depreciation on tangible fixed assets is provided as follows:

Property	2% per annum straight line (from 1 April 2024)
Fixtures and fittings	25% per annum straight line
Land is not depreciated.	

##### *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.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

##### *Stocks*

Stocks are valued at the lower of cost and net realisable value.

##### *Debtors and Creditors*

Debtors and creditors receivable or payable are recorded at transaction price.

##### *Cash and cash equivalents*

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

##### *Financial instruments*

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### *Taxation*

No corporation tax is payable as the charitable company is recognised by HM Revenue & Customs as a charity. The charitable company is not registered for VAT and all input tax is included within the expenditure to which it relates.

## **Elsie Normington Foundation**

### **Notes to the Financial Statements for the year ended 31 March 2025**

#### **1. Accounting Policies (cont'd)**

##### Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### Pension

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

##### Operating Leases

Rentals payable and receivable under operating leases are charged to the SOFA on a straight line basis over the period of the lease.

#### **2. Related Party Transactions and Trustees' Expenses and Remuneration**

The trustees did not receive any remuneration or expenses for their services in the year (2024: £nil), in their capacity as Trustees.

During the year £409 (2024: £nil) was paid to ENF Haven Café Limited, a wholly owned trading subsidiary of ENF from 01/09/2024 of ENF for catering services. The balance owed by ENF Haven Café Limited at 31 March 2025 was £8,750 (2024: £nil).

During the year £8,948 (2024: £8,010) was paid to Innes and Partners Limited, a company in which [REDACTED] is a director and shareholder, for bookkeeping, accountancy and payroll services. The balance owed to Innes & Partners Limited at 31 March 2025 was £3,852 (2024: £3,252).

During the period from 01/04/2023 to 15/08/2023 £4,135 was paid to Eilean Dubh Home Care Limited, a company in which [REDACTED] is a director and shareholder, for staff and consultancy services.

During the year £5,454 (2024: £nil) was paid to Orbis Services Limited, a company in which [REDACTED] is a director and shareholder, for maintenance and repairs services. The balance owed to Orbis Services Limited at 31 March 2025 was £3,781 (2024: £nil).

During the year £64,806 (from 23/08/2023: £59,525) was paid to Compass Building & Construction Services Limited, a company in which [REDACTED] a director and shareholder, for the final building work. The balance owed to Compass Building & Construction Services Limited at 31 March 2024 was £64,806 relating to the retention fee.

During the year [REDACTED] wife of [REDACTED] trustee, was paid a salary of £26,116 (2024: £25,473), for her work as Development Officer.

During the year the charity received donations with restrictions from Trustees and related parties totalling £1,385 (2024: £2,490).

# Elsie Normington Foundation

## Notes to the Financial Statements for the year ended 31 March 2025

### 3. Donations and Legacies

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations	113,132	-	20,000	133,132	167,437
Grants	65,181	-	20,821	86,002	645,494
Gift aid recovered	1,136	-	-	1,136	8,302
Donations in kind	-	-	-	-	2,640
	<b>179,449</b>	<b>-</b>	<b>40,821</b>	<b>220,270</b>	<b>823,873</b>

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £
Donations	107,539	1,616	58,282	167,437
Grants	-	-	645,494	645,494
Gift aid recovered	1,420	-	6,882	8,302
Donations in kind	2,640	-	-	2,640
	<b>111,599</b>	<b>1,616</b>	<b>710,658</b>	<b>823,873</b>

Included within grants is £64,806 (2024: £nil) received from the Scottish Government as a grant towards the payment of the building retention for the construction of the Haven Centre.

### 4. Other Trading Activities

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Concerts and events	-	-	-	-	18,484
Fundraising sales	2,610	-	-	2,610	472
Cafe sales	-	35,201	-	35,201	38,574
Respite rental	-	55,310	-	55,310	8,419
Service costs recharged	40,738	-	-	40,738	32,197
	<b>43,348</b>	<b>90,511</b>	<b>-</b>	<b>133,859</b>	<b>98,146</b>

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £
Concerts and events	18,484	-	-	18,484
Fundraising sales	452	-	20	472
Cafe sales	-	38,574	-	38,574
Respite rental	-	8,419	-	8,419
Service costs recharged	32,197	-	-	32,197
	<b>51,133</b>	<b>46,993</b>	<b>20</b>	<b>98,146</b>

# Elsie Normington Foundation

## Notes to the Financial Statements for the year ended 31 March 2025

### 5. Analysis of Expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Raising Funds</b>					
Fundraising costs	4,522	-	-	4,522	6,695
Event costs	1,292	-	-	1,292	22,360
Wages and national insurance	27,576	-	-	27,576	25,473
Employers pension	596	-	-	596	586
Café purchases and consumables	-	9,663	-	9,663	12,028
Café repairs, maintenance and tools	-	1,111	-	1,111	4,486
Café training and uniforms	-	824	-	824	2,690
Café bank and card fees	-	256	-	256	412
Wages and national insurance	-	15,373	-	15,373	22,581
Employers pension	-	141	-	141	163
	<b>33,986</b>	<b>27,368</b>	<b>-</b>	<b>61,354</b>	<b>97,474</b>
<b>Charitable Expenditure</b>					
Wages and national insurance	38,209	-	28,152	66,361	37,389
Employers pension	897	-	479	1,376	1,030
Staff and volunteer training and trav	2,246	-	-	2,246	-
Subcontractor costs	-	-	-	-	4,076
Advertising and marketing	3,835	367	-	4,202	6,153
Office costs	3,679	522	-	4,201	3,945
Subscriptions	1,145	342	-	1,487	856
Insurance	5,276	1,319	-	6,595	5,393
Heat and light	23,187	9,515	-	32,702	36,527
Rent	-	-	-	-	3,825
Water rates	3,063	701	-	3,764	2,171
Respite repairs and cleaning	-	19,442	-	19,442	8,338
Centre repairs and cleaning	7,841	-	-	7,841	9,995
Donations paid	12,176	-	-	12,176	32,397
Accountancy and bookkeeping	8,880	68	-	8,948	7,584
Legal fees	6,715	-	-	6,715	9,380
Consultancy fees	4,000	-	-	4,000	-
Depreciation	-	40,793	-	40,793	9,651
Profit/Loss on disposal	-	-	-	-	(55)
<b>Governance Costs</b>					
Independent examination	2,400	-	-	2,400	-
Audit fees	(1,200)	-	-	(1,200)	12,695
	<b>122,349</b>	<b>73,069</b>	<b>28,631</b>	<b>224,049</b>	<b>191,350</b>
<b>Total</b>	<b>156,335</b>	<b>100,437</b>	<b>28,631</b>	<b>285,403</b>	<b>288,824</b>

# Elsie Normington Foundation

## Notes to the Financial Statements for the year ended 31 March 2025

### 5. Analysis of Expenditure (cont'd)

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £
<b>Raising Funds</b>				
Fundraising costs	4,781	-	1,914	6,695
Event costs	19,675	-	2,685	22,360
Wages and national insurance	19,711	-	5,762	25,473
Employers pension	448	-	138	586
Café purchases and consumables	-	12,028	-	12,028
Café repairs, maintenance and tools	-	4,486	-	4,486
Café training and uniforms	842	1,848	-	2,690
Café bank and card fees	-	412	-	412
Wages and national insurance	-	22,581	-	22,581
Employers pension	-	163	-	163
	<b>45,457</b>	<b>41,518</b>	<b>10,499</b>	<b>97,474</b>
<b>Charitable Expenditure</b>				
Wages and national insurance	29,348	-	8,041	37,389
Employers pension	821	-	209	1,030
Subcontractor costs	-	4,076	-	4,076
Advertising and marketing	3,891	364	1,898	6,153
Office costs	3,207	479	259	3,945
Subscriptions	616	240	-	856
Insurance	5,393	-	-	5,393
Heat and light	24,475	12,052	-	36,527
Rent	3,825	-	-	3,825
Water rates	2,171	-	-	2,171
Respite repairs and cleaning	2,232	2,530	3,576	8,338
Centre repairs and cleaning	9,922	73	-	9,995
Donations paid	32,397	-	-	32,397
Accountancy and bookkeeping	7,584	-	-	7,584
Legal fees	9,380	-	-	9,380
Depreciation	-	9,651	-	9,651
Profit/Loss on disposal	-	(55)	-	(55)
<b>Governance Costs</b>				
Audit fees	12,695	-	-	12,695
	<b>147,957</b>	<b>29,410</b>	<b>13,983</b>	<b>191,350</b>
<b>Total</b>	<b>193,414</b>	<b>70,928</b>	<b>24,482</b>	<b>288,824</b>

Support cost have not been separately identified as the trustees consider that there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

## Elsie Normington Foundation

### Notes to the Financial Statements for the year ended 31 March 2025

#### 6. Analysis of Staff Costs

	Total 2025 £	Total 2024 £
Salaries	104,437	82,675
Social security costs	4,873	2,768
Employers pension	2,113	1,779
	<b>111,423</b>	<b>87,222</b>

	Total 2025 Number	Total 2024 Number
Administration	2	1
Development/Fundraising	1	1
Café	1	1
	<b>4</b>	<b>3</b>

No employee had employee benefits in excess of £60,000 (2024: £nil).

#### 7. Auditor's Remuneration

The auditor's remuneration paid to A9 Accountancy Limited for audit fees was £1,200 overaccrued in 2024 (2024: £12,695).

#### 8. Tangible Fixed Assets

	Land £	Property £	Furniture & Equipment £	Office Equipment £	Total £
<b>Cost</b>					
As at 1 April 2024	250,000	1,340,000	53,476	3,429	1,646,905
As at 31 March 2025	<b>250,000</b>	<b>1,340,000</b>	<b>53,476</b>	<b>3,429</b>	<b>1,646,905</b>
<b>Depreciation</b>					
As at 1 April 2024	-	-	9,053	1,933	10,986
Charge for the year	-	26,816	13,369	607	40,792
As at 31 March 2025	<b>-</b>	<b>26,816</b>	<b>22,422</b>	<b>2,540</b>	<b>51,778</b>
<b>Net Book Value</b>					
As at 31 March 2024	250,000	1,340,000	44,423	1,496	1,635,919
As at 31 March 2025	<b>250,000</b>	<b>1,313,184</b>	<b>31,054</b>	<b>889</b>	<b>1,595,127</b>



## Elsie Normington Foundation

### Notes to the Financial Statements for the year ended 31 March 2025

#### 8. Tangible Fixed Assets (cont'd)

The various properties held by the charity were revalued as noted below:

	Valuation	Date of valuation	Valuer
The Haven Centre	795,000	07/09/2023	Graham & Sibbald
The Haven Suites	545,000	19/01/2023	Graham & Sibbald
	<b>1,340,000</b>		

The valuations as at 19/01/2023 and 07/09/2023 are deemed to be the value at the reporting date of 31/03/2025.

The original cost was £4,657,969 (2024: £4,657,969), and had the properties not been revalued the accumulated depreciation would have been £93,176 (2024: £nil) and the net book value £4,564,793 (2024: £4,657,969).

#### 9. Investments

	Total 2025 £	Total 2024 £
Additions	2	-
Market value as at 31 March 2025	<b>2</b>	<b>-</b>
Cost of investments held	<b>2</b>	<b>-</b>

The following investments are held:

2 x £1 Ordinary shares (100% of issued share capital) held in ENF Haven Café Limited (SC775966).

#### 10. Stock

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Stock	-	-	-	-	2,522
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,522</b>

#### 11. Analysis of Debtors

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Trade Debtors	4,453	2,100	-	6,553	1,419
Amount owed by group undertaking	8,750	-	-	8,750	-
Other debtors	2,849	223	219	3,291	5,541
	<b>16,052</b>	<b>2,323</b>	<b>219</b>	<b>18,594</b>	<b>6,960</b>

# Elsie Normington Foundation

## Notes to the Financial Statements for the year ended 31 March 2025

### 12. Analysis of current liabilities and long term creditors

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Due within 1 year</b>					
Trade creditors	8,532	3,005	-	11,537	8,008
Other Creditors	-	-	-	-	64,806
Accruals	14,213	1,628	410	16,251	19,489
Taxation and Social Security	2,268	-	574	2,842	1,389
	<b>25,013</b>	<b>4,633</b>	<b>984</b>	<b>30,630</b>	<b>93,692</b>

### 13. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2025 £
Fixed Assets	-	1,595,127	-	1,595,127
Investments	-	2	-	2
Current Assets	80,807	24,141	41,805	146,753
Current Liabilities	(25,013)	(4,633)	(984)	(30,630)
<b>Net Assets as at 31 March 2025</b>	<b>55,794</b>	<b>1,614,637</b>	<b>40,821</b>	<b>1,711,252</b>

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £
Fixed Assets	-	1,635,919	-	1,635,919
Current Assets	72,159	8,140	20,000	100,299
Current Liabilities	(24,503)	(69,189)	-	(93,692)
<b>Net Assets as at 31 March 2024</b>	<b>47,656</b>	<b>1,574,870</b>	<b>20,000</b>	<b>1,642,526</b>

# Elsie Normington Foundation

## Notes to the Financial Statements for the year ended 31 March 2025

### 14. Movement in Funds

	As at 01.04.2024 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31.03.2025 £
<b>Restricted Funds</b>					
Salary Fund	20,000	-	(28,631)	8,631	-
Respite Appeal	-	10,201	-	-	10,201
Compassion	-	10,000	-	-	10,000
Dragon's Den	-	10,000	-	-	10,000
Garden	-	10,620	-	-	10,620
	<b>20,000</b>	<b>40,821</b>	<b>(28,631)</b>	<b>8,631</b>	<b>40,821</b>
<b>Unrestricted Funds</b>					
General	47,656	222,797	(156,335)	(58,324)	55,794
<b>Designated Funds</b>					
Fixed Assets	1,571,113	-	(40,793)	64,807	1,595,127
Café	2,626	35,201	(31,568)	(6,259)	-
Respite Rental	1,131	55,310	(28,076)	(8,857)	19,508
Investment	-	-	-	2	2
	<b>1,574,870</b>	<b>90,511</b>	<b>(100,437)</b>	<b>49,693</b>	<b>1,614,637</b>
	<b>1,622,526</b>	<b>313,308</b>	<b>(256,772)</b>	<b>(8,631)</b>	<b>1,670,431</b>
<b>Total Funds</b>	<b>1,642,526</b>	<b>354,129</b>	<b>(285,403)</b>	<b>-</b>	<b>1,711,252</b>
	As at 01.04.2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	As at 31.03.2024 £
<b>Restricted Funds</b>					
Haven Appeal	128,373	655,552	(20,021)	(763,904)	-
Salary Fund	-	20,000	-	-	20,000
Respite Appeal	-	35,126	(4,461)	(30,665)	-
	<b>128,373</b>	<b>710,678</b>	<b>(24,482)</b>	<b>(794,569)</b>	<b>20,000</b>
<b>Unrestricted Funds</b>					
General	196,095	162,732	(193,414)	(117,757)	47,656
<b>Designated Funds</b>					
Fixed Assets	4,002,832	-	(3,327,620)	895,901	1,571,113
Café	-	40,190	(49,798)	12,234	2,626
Respite Rental	-	8,419	(11,479)	4,191	1,131
	<b>4,002,832</b>	<b>48,609</b>	<b>(3,388,897)</b>	<b>912,326</b>	<b>1,574,870</b>
	<b>4,198,927</b>	<b>211,341</b>	<b>(3,582,311)</b>	<b>794,569</b>	<b>1,622,526</b>
<b>Total Funds</b>	<b>4,327,300</b>	<b>922,019</b>	<b>(3,606,793)</b>	<b>-</b>	<b>1,642,526</b>

## Elsie Normington Foundation

### Notes to the Financial Statements for the year ended 31 March 2025

#### 14. Movement in Funds (cont'd)

##### *Explanation of funds*

*The General Fund* - encompasses all income and expenditure relating to the primary focus activities of the charity, other than those for which funding is restricted.

*The Fixed Assets Fund* - represents the net book value of the charity's fixed assets, distinguishing their value from unrestricted general funds immediately available for use.

*The Café Fund* - represents income and expenditure in relation to the operation of the Café.

*The Respite Rental Fund* - represents income and expenditure in relation to the operation of the Respite flats.

*The Bridge to Bridge Fund* - represents funds raised from the 2024 Bridge to Bridge event.

*The Investment Fund* - represents the net book value of the charity's fixed assets, distinguishing their value from unrestricted general funds immediately available for use.

*The Haven Appeal Fund* - represents money raised for the construction costs of the Haven Centre.

*The Salary Fund* - represents money received for to cover the cost of employing an administrator.

*The Respite Appeal Fund* - represents money received to 'kit out' the respite flats.

*The Compassion Fund* - represents funds received to support families in financial hardship with care costs.

*The Dragon's Den Fund* - represents funds received towards the Dragon' Den event.

*The Garden Fund* - represents funds received towards the development of the community garden.

#### 15. Fund Transfers

	General fund £	Designated fund £	Restricted funds £	Total transfers £
1 - From Café Fund to General Fund	6,259	(6,259)	-	-
2 - From General Fund to Salary Fund	(8,631)	-	8,631	-
3 - From Respite Rental Fund to General Fund	8,857	(8,857)	-	-
4 - From General Fund to Investment Fund	(2)	2	-	-
5 - From General Fund to Fixed Asset Fund	(64,807)	64,807	-	-
	<b>(58,324)</b>	<b>49,693</b>	<b>8,631</b>	<b>-</b>

1 - transfers between funds relating to the surplus on designated funds.

2 - transfers between funds relating to the deficits on restricted funds.

3 - transfers between funds relating to the contribution towards general costs.

4 - transfers between funds relating to the purchase of investments.

5 - transfers between funds relating to the movement on fixed assets.

**Elsie Normington Foundation****Notes to the Financial Statements for the year ended 31 March 2025****16. Subsidiary Results**

	<b>Total 2025 £</b>
<b>Income</b>	
Sales and donations received	47,431
	<u>47,431</u>
<b>Expenses</b>	
Purchases and direct costs (adjusted for stock)	12,215
Salaries, social security and pensions	31,447
Rates and insurance	701
Heat and light	4,680
Telephone, postage, stationery and advertising	419
Repairs, maintenance and cleaning costs	1,681
Accountancy fees	1,620
Computer and software costs	612
Training	56
Other expenses	136
Entertainment	270
Bank and credit card charges	444
	<u>54,281</u>
	<u>(6,850)</u>
Surplus for the year	
<b>Assets and Liabilities</b>	
	2267
Debtors and prepayments	-
Bank and Cash	2,880
Balance owed to parent company	(8,750)
Creditors and accruals	(3,245)
	<u>(6,848)</u>
<b>Capital and Reserves</b>	
Share Capital	2
Reserves	(6,850)
	<u>(6,848)</u>

# **Elsie Normington Foundation**

## **Comparative Statement of Financial Activities for the year ended 31 March 2024**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2024 £
<b>Income</b>					
Donations and Legacies	3	111,599	1,616	710,658	823,873
Other Trading Activities	4	51,133	46,993	20	98,146
<b>Total Income</b>		<b>162,732</b>	<b>48,609</b>	<b>710,678</b>	<b>922,019</b>
<b>Expenditure</b>					
Raising Funds	5	45,457	41,518	10,499	97,474
Charitable Activities	5	147,957	29,410	13,983	191,350
<b>Total Expenditure</b>		<b>193,414</b>	<b>70,928</b>	<b>24,482</b>	<b>288,824</b>
<b>Net income/(expenditure) before gains/(losses) on investments</b>		(30,682)	(22,319)	686,196	633,195
<b>Transfers between funds</b>		(117,757)	912,326	(794,569)	-
		(148,439)	890,007	(108,373)	633,195
<b>Gains/(losses) on revaluation of fixed assets</b>		-	(3,317,969)	-	(3,317,969)
<b>Net Movement in Funds</b>		(148,439)	(2,427,962)	(108,373)	(2,684,774)
<b>Reconciliation of Funds</b>					
<b>Total Funds Brought Forward</b>		196,095	4,002,832	128,373	4,327,300
<b>Total Funds Carried Forward</b>	13	<b>47,656</b>	<b>1,574,870</b>	<b>20,000</b>	<b>1,642,526</b>