Blackdown Support Group
A charitable incorporated organisation

Report and Accounts

For the year ended 31st March 2026

Charity Registration Number: 1208925

Blackdown Support Group

Income and Expenditure Account

For the year ended 31 March 2026

	Unrestricted	Restricted	Total	2025
Income				
Donations and Legacies	15,559	-	15,559	24,825
Grants	28,558	43,341	71,899	26,465
General Operating Income	14,221	-	14,221	4,218
Service Provision Income	11,406	-	11,406	8,404
Transport Income	25,591	-	25,591	22,559
Interest Income	-	-	-	152
Dividend income	7,148		7,148	21,711
Total Income			145,824	108,334
Expenditure				
Care Connections	2,997	-	2,997	-
Fundraising	3,442	-	3,488	732
Office/General Administration	6,436	-	6,436	7,297
Salaries	62,448	-	62,448	56,293
General Operating Expenses	4,027	-	4,027	17,998
Newland Refurb	50,260	-	50,261	12,496
Newland Running Costs	2,985	-	2,984	5,504
Other General Expenses	86	-	86	-
Lunch and Coffee Club	5,859	-	5,859	5,733
Service Provision	912	-	912	1,504
WAV Expenses	2,860	-	2,859	1,328
Volunteer Travel Costs	18,078	-	18,078	17,555
Transport Activity	4,046	-	4,046	3,872
Accountancy	1,365	-	1,365	2,250
Depreciation	(703)	-	(703)	3,281
Total Expenditure			165,143	135,843
Net gains/(losses) on investments			13,753	7,049
Net Surplus/(Deficit) for the year			**(5,566)**	**(20,460)**

Blackdown Support Group

Balance Sheet as at 31 March 2026

	2026	2025
Fixed Assets		
Tangible Fixed Assets	384,286	382,344
Investments	171,325	157,571
Total Fixed Assets	555,611	539,915
Current Assets		
Debtors	4,952	1,064
Prepayments	2,414	2,174
Cash at bank and in hand	12,793	18,282
Total Current Assets	20,159	21,520
Short Term Creditors	2,118	2,632
Net Current Assets/(Liabilities)	18,041	18,888
Net Assets	**573,652**	**558,803**
Represented by :-		
Restricted Funds	20,415	10,250
Unrestricted Funds		
Designated Reserve		444,010
General Funds	553,237	104,543
Accumulated Funds at 31st March	**573,652**	**558,803**

Approved by the Trustees

G Girling ____________ Dated 14/7/26

L Martin ____________ Dated 14/7/26

Blackdown Support Group

Notes to the Accounts

Year ended 31st March 2026

Accounting Policies

a. Basis of preparation

These accounts have been prepared in accordance with FRSSE and the Charities SORP. The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated. The functional currency is sterling and is rounded to the nearest £.

b. Change in basis

There has been no change in the valuation rules and methods of accounting since last year.

c. Changes to previous accounts

There have been no changes to previous accounts, however as the charity is small enough to file simple receipts and payments accounts there is no need to depreciate property, per the Charity Commission. The previous year's property depreciation has therefore been reversed.

Fund Accounting Policy

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

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

In the restricted funds analysis, the Charity Stewards and Sitting Service funds were received in 2020 and 2021. They were used at the time for their intended purpose. These accounts reflect that.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes. Previous designated amounts for for equipment replacement, emergency operating funds and major legacies are now shown in the general fund as they are not held seperately.

Blackdown Support Group

Notes to the Accounts

Year Ended 31st March 2026

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

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

Asset Class	Depreciation Method and Rate
Fixtures and fittings	33% straight line
Motor vehicles	20% straight line

	Land & Buildings	Fixture & Fittings	Motor Vehicles	Total
Cost				
As at 1 April 2025	382,295	3,330	9,326	394,951
Additions	-	1,239	-	1,239
As at 31 March 2026	382,295	4,569	9,326	396,190
Depreciation				
As at 1 April 2025	2,549	732	9,326	12,607
Charge for the year		1,846	-	1,846
Reversal	(2,549)			(2,549)
As at 31 March 2026	-	2,578	9,326	11,904
Net Book Value				
As at 31 March 2026	382,295	1,991	-	384,286

Investments held as fixed assets

	£
Market value	**Investments**
As at 1 April 2025	157,571
Unrealised gains	13,753
As at 31 March 2026	171,324

Blackdown Support Group

Notes to the Accounts

Year Ended 31st March 2026

Debtors	**2026**	**2025**
	£	**£**
Debtors	4,952	1,064
Prepayments	2,414	2,174
	7,366	3,238

Creditors	**2026**	**2025**
(Amounts falling due within one year)	£	£
Accruals and deferred income	1,905	2,250
Expense control account	213	382
	2,118	2,632

Funds Reconciliation

	At 1 April 2025	**Incoming resources**	**Resources expended**	**Other recognised gains**	**At 31 March 2026**
Restricted Funds					
Charity stewards, UK Trust	2,000		2,000		-
Sitting Service	8,250		8,250		-
Care Connections		20,000	2,500		17,500
Medlock - Older People Services		5,000	2,085		2,915
National Landscapes		18,829	18,829		-
National Lottery		19,927	19,927		-
	10,250	63,756	53,591	-	20,415
Unrestricted Funds					
Designated funds					
Equipment replacement	22,000		22,000		-
Emergency operating fund	71,000		71,000		-
Major legacies	351,010		351,010		-
General funds	104,543	600,084	165,143	13,753	553,237
	558,803	663,840	662,744	13,753	573,652