Charity Registration Number: 1162592 (England and Wales)

Third Sector Leaders Kirklees

(A Charitable Incorporated Organisation)

Annual Report and Financial Statements

For the year ended 31 March 2026

Third Sector Leaders Kirklees

Financial Statements

Year ended 31 March 2026

Contents	**Page**
Trustees' Annual Report	1
Independent Auditor's Report on the Financial Statements	5
Statement of Financial Activities	7
Statement of Financial Position	8
Statement of Cash Flows	9
Notes to the Financial Statements	10

Third Sector Leaders Kirklees

Trustees' Annual Report

Year ended 31 March 2026

This Trustees' Annual Report summarises Third Sector Leaders Kirklees' ('TSL') activities, achievements, governance, financial position, risk management and plans for the year ended 31 March 2026. During the year, TSL supported, connected and strengthened the voluntary, community and social enterprise sector across Kirklees through infrastructure support, volunteering, safeguarding, partnership working and targeted programmes responding to local need. The trustees consider that TSL delivered positive outcomes for residents, community organisations and partners, remained financially stable, and continued to strengthen governance, organisational resilience and sustainability planning in response to operational and funding challenges.

Reference and administrative details

Registered charity name	Third Sector Leaders Kirklees
Charity number	1162592
Principal office	Brian Jackson House 2 North Parade Huddersfield HD1 5JP
Trustees	Z Ahmad P Bridges A I Brown M Farmer K Kinsella (Appointed 25 March 2026) D Honour (Appointed 25 March 2026) K Bedeau-White (Resigned 11 November 2025) P Roberts (Resigned 11 November 2025) H A Ellis (Resigned on 11 November 2025)

On 11 November 2025 H A Ellis was co-opted by the Trustees on to the board and finance sub-committee.

Chair of Board of Trustees	A Petrie (Resigned 10 October 2025) K Kinsella (Appointed 25 March 2026)
Senior Management Team	A Galvin (CEO) R Cheema
Independent Auditor	Gibson Booth Chartered Accountants and Statutory Auditors New Court Abbey Road North Shepley Huddersfield HD8 8BJ
Bankers	Unity Trust Bank 4 Brindleyplace Birmingham B1 2JB Shawbrook Bank Limited Lutea House Warley Hill Business Park The Drive Great Warley Brentwood CM13 3BE

Structure, governance and management
TSL Kirklees is a registered Charitable Incorporated Organisation working to support, connect and strengthen voluntary, community and social enterprise activity across Kirklees. The organisation is governed by its CIO constitution and is directed by a Board of Trustees, who are responsible for TSL's strategic direction, governance, financial stewardship and compliance with charity law.

During the year, the trustees reviewed governance and leadership arrangements to clarify decision-making, strengthen oversight and improve organisational resilience. Their priorities included trustee development, clearer protocols, succession planning and stronger Board leadership.

The trustees have been supported by the senior leadership and staff team in maintaining programme delivery, organisational development and partnership activity during a complex operating period. Trustee recruitment, induction and succession planning remain ongoing priorities, alongside ensuring that governance arrangements remain proportionate to the scale and complexity of TSL's work.

Objectives, Activities and Public Benefit
TSL's purpose is to support a strong, connected and effective voluntary, community and social enterprise sector in Kirklees, while also working with partners to improve outcomes for local residents and communities. Its principal activities include place-based community development, volunteering support, safeguarding advice and training, partnership working, organisational development support, and the delivery or coordination of funded programmes in response to identified local need.

TSL creates public benefit by strengthening the capacity, resilience and effectiveness of community organisations, improving access to volunteering and support, and helping residents and communities to experience improved wellbeing, inclusion, confidence and connectedness.

Achievements and Performance
In 2025/26, TSL helped secure £2,711,844 for the sector in Kirklees through funding bids and contracts, an increase of 34% from the previous year. This investment expanded support for local organisations and demonstrates TSL's effectiveness in responding to growing sector need.

Across its volunteering, learning, wellbeing, safeguarding and community-support activities, TSL recorded more than 52,000 engagements with Kirklees residents and community organisations.

Headline impacts included:

- Volunteering: 2,908 applications led to 1,853 conversations about individual placements, with a further 261 people with complex needs receiving additional support and 82 people being supported into Creative Volunteering.
- Language and learning: 821 language assessments connected people to appropriate language and learning support.
- Safeguarding: 290 people participated in events strengthening safeguarding knowledge, practice and sector connections.
- Organisational support: hundreds of third-sector organisations received targeted advice, while Business for Good West Yorkshire supported a further 131 individuals and organisations.
- Community reach and capacity: Anchors and Networks generated 24,000 community engagements, combining broad reach with tailored advice, support and training to increase participation and build organisational capacity.

TSL helped support Kirklees organisations secure grants through 12 key funding streams, enabling funded groups to deepen community engagement, expand delivery and increase their impact.

Improving health and wellbeing across Kirklees remained a core focus. TSL provided practical support, strengthened social connections, promoted safeguarding and opened inclusive routes into volunteering.

- Community Champions: 6,819 engagements through one-to-one contact, group discussions and community events.
- Wellness Works: 1,463 engagements through volunteering, key-worker support and small grants.
- Well Connected: 1,244 engagements that strengthened social connection and access to community opportunities.
- Inclusive volunteering: 24 people with health barriers were supported into volunteering.
- Additional volunteering support: a further 261 people received tailored help.

Together, these outcomes demonstrate TSL's preventative and enabling role: connecting people to support, strengthening safeguarding knowledge and reducing barriers to community participation.

Across Kirklees and West Yorkshire, TSL's portfolio of infrastructure and organisational development, volunteering, safeguarding, enterprise, community development and health programmes met its objectives through strong partnerships and delivered positive outcomes for residents, community organisations and the wider VCSE sector.

The breadth of delivery—and the partners and funders that enabled it—is reflected in the following programmes:

- Business for Good West Yorkshire (West Yorkshire Combined Authority)
- Cancer Champions (West Yorkshire Integrated Care Board)
- Community Anchors (Kirklees Council)
- Community Champions (WY ICB)
- Community Networks (Kirklees Council)
- Community Research (WY ICB)
- Creative Steps (Kirklees Council)

- Energy Neighbours (National Lottery)
- Immunisation (WY ICB)
- Safeguarding (Kirklees Council)
- Sport for Good (WYCA)
- This Way for English (Kirklees Council)
- Volunteering (Kirklees Council)
- Well Connected (National Lottery)
- Wellness Works (Kirklees Council)
- Women's Health (WY ICB)

Collectively, these programmes strengthened community action and partnerships while supporting progression into volunteering, training and employment.

Partnership working remained central to TSL's impact. Collaboration with Kirklees Council, health partners, anchor organisations, funders, delivery partners, community groups and West Yorkshire partners extended reach, strengthened coordination, improved local relevance and increased influence.

The year also identified clear priorities for organisational learning. Short-term funding cycles, staffing changes, intensive monitoring and reporting, limited communications capacity, and the demands of managing multiple programmes placed sustained pressure on leadership and operational resources. Trustees will address these pressures through future planning, capacity development and risk management.

Financial Review

TSL remained financially stable despite a challenging funding environment. Programme budgets varied: some were fully allocated, while others recorded underspends because of recruitment delays, staffing changes or delivery timing; one programme reported a modest overspend. Expenditure increased mainly because of new projects in 2025/26, including Wellness Works (£710,000) and Energy Neighbours (£217,915). This increase was partly offset by lower expenditure on Community Champions – SPF (£147,606) and Multiply (£106,932), which were ending or expected to spend less than in 2024/25.

- Total income increased to £2,561,104, compared with £2,263,281 in the previous year.
- Total expenditure increased to £2,525,281, compared with £1,962,993 in the previous year.
- TSL reported a net surplus for the year of £35,823.
- The net surplus comprised a net deficit of £1,871 on unrestricted funds and a net surplus of £37,694 on restricted funds.
- TSL's principal sources of funding during the year continued to include Kirklees Council, health commissioners, the National Lottery and West Yorkshire Combined Authority.
- TSL Kirklees also secured funding and contract income that enabled support to organisations and residents across a range of programmes and funding streams.
- At the end of the financial year, total reserves were £668,959.
- Of this total, £328,330 related to unrestricted funds and £340,629 related to restricted funds.
- Designated funds were £36,454, leaving free reserves of £291,876.
- The trustees' reserves policy identifies total reserves required of £182,157.
- Free reserves exceeded the stated reserves policy requirement by £109,719.
- Trustees will continue to monitor reserves in light of funding uncertainty, staffing commitments, contract risk and future sustainability planning.

The principal financial risks identified by the trustees are reliance on short-term project funding, pressure on core funding, and uncertainty about the future scale and value of the Infrastructure Contract with Kirklees Council. These factors constrain longer-term planning and place pressure on staffing, delivery continuity and organisational resilience. TSL's response is set out in the risk management and sustainability section.

The trustees have adopted and continue to review a reserves policy designed to maintain financial resilience, manage risk and support continuity of operations. At year end, total reserves were £668,959, including £328,330 in unrestricted funds and £340,629 in restricted funds. After designated funds of £36,454, free reserves were £291,876, exceeding the reserves policy requirement of £182,157 by £109,719.

During the year, TSL's income comprised core funding, grants and commissioned income.

Risk Management and Sustainability

The principal risks facing TSL are a reliance on short-term project funding, pressure on core infrastructure funding, staffing and capacity constraints, intensive monitoring and reporting requirements, limited communications capacity, and the challenge of sustaining impact beyond individual funding periods. To manage these risks, TSL is reviewing major contracts, engaging with funders and commissioners, improving internal project reporting, planning for succession, recruiting and developing trustees, strengthening financial monitoring, and exploring opportunities to diversify income.

The trustees recognise that future financial sustainability will depend on maintaining trusted relationships with key funders and partners, demonstrating impact clearly, ensuring that programmes remain aligned with TSL's core infrastructure role, and building sufficient organisational capacity to manage complex delivery. Sustainability planning will therefore remain a central part of Board oversight and senior leadership activity during the next reporting period.

Plans for Future Periods
In the coming period, TSL Kirklees intends to build on the impact achieved during 2025/26 while addressing the strategic and operational issues identified during the year. Its priorities are to:

- strengthen alignment between programmes and its core community capacity-building role
- improve internal systems and coordination,
- enhance communications and impact reporting,
- develop continuation plans for high-impact programmes, and
- strengthen income diversification and longer-term funding resilience.

The trustees will continue governance development through trustee recruitment, succession planning and Board development. They will also review major contracts and funding arrangements and strengthen TSL's role as a trusted infrastructure organisation and partner across Kirklees and West Yorkshire. Together, these actions will help TSL respond to local need while sustaining effective support for the VCSE sector, residents and communities.

The trustees consider that TSL Kirklees has continued to deliver meaningful public benefit during 2025/26 while navigating a demanding operating environment. The year demonstrated TSL's value as a connector, infrastructure body and delivery partner, and reinforced the importance of continued investment in governance, capacity, partnerships and financial resilience.

Trustees' responsibilities statement
The trustees are responsible for preparing the trustees' 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 England and Wales requires the charity trustees to prepare financial statements for each 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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust Deed. 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.

29 Sep 2026

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

P Bridges

P Bridges
Trustee

Opinion
We have audited the financial statements of Third Sector Leaders Kirklees (the 'charity') for the year ended 31 March 2026 which comprise the statement of financial activities, statement of financial position, the statement of cash flows and the notes to the financial statements including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2026 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Based on our understanding of the charity and the charity sector, we identified that the principal risks of non-compliance with law and regulations related to the Charities Act 2011, and we considered the extent to which non-compliance might have a material effect on the financial statements. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and the audit procedures performed included:

- discussions with management including consideration of known or suspected instances of non-compliance with laws, regulation and fraud;
- challenging assumptions and judgements made by management in their significant accounting estimates;
- testing of non-purchase and sales ledger bank transactions;
- testing of journals;
- testing of purchase invoice authorisations.

Because of the inherent limitations of an audit, there is a risk that we will fail to detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of the auditor's report.

Use of our report
This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Gibson Booth

Gibson Booth
Chartered Accountants & Statutory Auditors
New Court
Abbey Road North
Shepley
Huddersfield
HD8 8BJ

01 Oct 2026

Gibson Booth is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

Third Sector Leaders Kirklees
Statement of Financial Activities
Year ended 31 March 2026

	Note	Unrestricted Funds	Restricted Funds	Total 2026	Unrestricted Funds *(restated)*	Restricted Funds *(restated)*	Total 2025 *(restated)*
Income and endowments from:		**£**	**£**	**£**	**£**	**£**	**£**
Donations and grants	**4**	228	635,876	636,104	-	689,872	689,872
Charitable activities:							
Payroll services	**6**	4,095	-	4,095	5,684	-	5,684
Investment income	**7**	5,022	-	5,022	6,283	-	6,283
Contract income	**5**	-	1,915,863	1,915,863	-	1,560,452	1,560,452
Other income		20	-	20	117	873	990
Total income		9,365	2,551,739	2,561,104	12,084	2,251,197	2,263,281
Expenditure on:							
Charitable activities:							
Core	**8**	11,236	-	11,236	(4,544)	-	(4,544)
Employment and Skills	**8**	-	42,633	42,633	-	226,883	226,883
Health and Wellbeing	**8**	-	1,003,065	1,003,065	-	397,674	397,674
Migraton Support	**8**	-	293,917	293,917	-	301,526	301,526
Supporting Communities	**8**	-	292,852	292,852	-	132,660	132,660
Third Sector Support		-	881,578	881,578	-	908,794	908,794
Total expenditure		11,236	2,514,045	2,525,281	(4,544)	1,967,537	1,962,993
Net income/(expenditure)		(1,871)	37,694	35,823	16,628	283,660	300,288
Transfers between funds	**16,17**	18,724	(18,724)	-	109,613	(109,613)	-
Net movement in funds	**10**	16,853	18,970	35,823	126,241	174,047	300,288
Reconciliation of funds							
Total funds brought forward (as originally stated)		311,477	157,751	469,228	185,236	147,612	332,848
Prior year adjustment		-	163,908	163,908	-	-	-
Total funds brought forward (restated)		311,477	321,659	633,136	185,236	147,612	332,848
Total funds carried forward		328,330	340,629	668,959	311,477	321,659	633,136

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

Third Sector Leaders Kirklees

Statement of financial position

31 March 2026

	Notes	2026 £	2025 *(restated)* £
Current assets			
Debtors	14	176,812	200,062
Cash at bank and in hand		574,614	635,833
		751,426	835,895
Creditors: Amounts falling due within one year	15	(82,467)	(202,759)
Net current assets		668,959	633,136
Total assets less current liabilities		668,959	633,136
Net assets		668,959	633,136
Funds of the charity			
Restricted income fund	16	340,629	321,659
Unrestricted income funds	17	328,330	311,477
		668,959	633,136

The financial statements on pages 7 to 23 were approved by the board of trustees, and authorised for issue on 29 Sep 2026 and are signed on behalf of the board by:

P Bridges

.....

P Bridges

Trustee

The notes on pages 10 to 23 form part of these financial statements.

Third Sector Leaders Kirklees

Statement of Cash Flows

Year ended 31 March 2026

	2026	2025 *(restated)*
	£	£
Cash flows from operating activities		
Surplus for the year	35,823	300,288
Adjustments for:		
Investment income recognised in statement of financial activities	(5,022)	(6,283)
Movements in working capital:		
Decrease/(increase) in debtors	23,250	(6,048)
Decrease in creditors	(120,292)	(195,581)
Net cash (used in)/provided by operating activities	(66,241)	92,376
Cash flows from investing activities	5,022	6,283
Net (decrease)/ increase in cash and cash equivalents	(61,219)	98,659
Cash and cash equivalents at beginning of the year	635,833	537,174
Cash and cash equivalents at end of the year	574,614	635,833

The notes on pages 10 to 23 form part of these financial statements.

1 General information

The charity is a public benefit entity and registered with the Charity Commission in England and Wales. The address of the principal office is Brian Jackson House, 2 North Parade, Huddersfield, HD1 5JP.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3 Accounting Policies

Basis of Preparation
The financial statements have been prepared under the historical cost convention. The financial statements are prepared in sterling, which is the functional currency of the charity and rounded to the nearest £. The significant accounting policies consistently applied in the preparation of these financial statements are set out below.

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.

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.

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 are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

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.

3 Accounting policies (continued)

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.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

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.

Retirement benefits

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

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

4 Donations and grants

	Unrestricted Funds	Restricted Funds	Total 2026	Unrestricted Funds *(restated)*	Restricted Funds *(restated)*	Total 2025 *(restated)*
	£	£	£	£	£	£
Grants receivable for core activities						
Core	228	-	228	-	-	-
Mayor's Charity		3,802	3,802	-	-	-
Groundwork	-	-	-	-	49,999	49,999
CVD Project grant	-	-	-	-	9,000	9,000
National Lottery Community Fund - Well Connected	-	35,139	35,139	-	83,751	83,751
National Lottery Community Fund - Energy Neighbours	-	285,549	285,549	-	154,386	154,386
NHS West Yorkshire ICB- Community Champions	-	35,000	35,000	-	25,000	25,000
NHS West Yorkshire ICB- Core20Plus5	-	135,000	135,000	-	78,583	78,583
NHS West Yorkshire ICB- Stroke Support	-	-	-	-	49,250	49,250
NHS West Yorkshire ICB - Health Inequalities (ICBVCSE)	-	-	-	-	67,314	67,314
NHS West Yorkshire ICB- Immunisation	-	36,000	36,000	-	104,020	104,020
NHS West Yorkshire ICB - People's Voices SDF	-	91,850	91,850	-	-	-
NHS West Yorkshire ICB - Womens' Health	-	-	-	-	32,000	32,000
Sport England	-	-	-	-	4,000	4,000
West Yorkshire Combined Authority - City Connect (TW4E)	-	-	-	-	4,950	4,950
West Yorkshire Combined Authority - Home energy	-	1,000	1,000	-	-	-
West Yorkshire Combined Authority - PCC crime	-	12,000	12,000	-	11,990	11,990
Kirklees Council - MESOL	-	536	536	-	-	-
Kirklees Council - Multiply	-	-	-	-	11,273	11,273
Kirklees Council - Community Champions: Genetics	-	-	-	-	4,356	4,356
	228	635,876	636,104	-	689,872	689,872

5 Contract income

	Unrestricted Funds	Restricted Funds	Total 2026	Unrestricted Funds *(restated)*	Restricted Funds *(restated)*	Total 2025 *(restated)*
	£	£	£	£	£	£
Kirklees Council - Community Anchors	-	180,000	180,000	-	256,586	256,586
Kirklees Council - Community Networks	-	62,500	62,500	-	75,000	75,000
Kirklees Council - Creative Steps (PACE)	-	45,000	45,000	-	53,224	53,224
Kirklees Council - Multiply	-	-	-	-	104,511	104,511
Kirklees Council - MESOL	-	26,000	26,000	-	131,600	131,600
Kirklees Council -Supporting 3rd Sector in Kirklees	-	189,375	189,375	-	175,000	175,000
Kirklees Council - This Way for English	-	163,222	163,222	-	165,000	165,000
Kirklees Council - Welcome Mentors	-	54,882	54,882	-	54,882	54,882
Kirklees Council - YouthAlliance	-	50,000	50,000	-	50,000	50,000
Kirklees Council - Wellness Works	-	710,000	710,000		-	-
NHS West Yorkshire ICB- CC UKSPF	-	-	-	-	137,931	137,931
Sport for Good	-	65,884	65,884	-	16,471	16,471
West Yorkshire Combined Authority - Business for Good	-	360,000	360,000	-	340,247	340,247
West Yorkshire Combined Authority - Inclusive Growth Development	-	9,000	9,000	-	-	-
	-	1,915,863	1,915,863	-	1,560,452	1,560,452

6 Income from charitable activities

	Unrestricted Funds	Total 2026	Unrestricted Funds *(restated)*	Total 2025 *(restated)*
	£	£	£	£
Payroll services	4,095	4,095	5,684	5,684
	4,095	4,095	5,684	5,684

7 Investment income

	Unrestricted Funds	Total 2026	Unrestricted Funds *(restated)*	Total 2025 *(restated)*
	£	£	£	£
Interest receivable	5,022	5,022	6,283	6,283
	5,022	5,022	6,283	6,283

8 Expenditure on charitable activities

	Core	Employment and Skills	Health and Wellbeing	Migration support	Supporting communities	Third Sector Support	Total 2026
	£	£	£	£	£	£	£
Direct costs							
Staff costs	(101,831)	26,978	185,173	175,239	220,389	215,274	721,222
Other staff costs	3,632	447	818	2,683	6,938	1,240	15,758
Consultancy	81,880	-	-	1,179	12,134	21,202	116,396
Volunteering expenses	-	44	135	-	-	872	1,050
Project delivery	(4,638)	13,168	791,768	103,131	33,856	547,126	1,484,412
Marketing	985	200	2,730	85	583	7,966	12,550
Training and development	1,080	205	1	-	-	58,325	59,611
Office costs	7,276	910	14,716	6,711	6,567	13,604	49,785
Premises costs	(2,765)	513	5,734	3,612	11,661	13,389	32,145
Board costs	7,826	-	-	-	-	-	7,826
	(6,554)	42,465	1,001,075	292,642	292,129	878,999	2,500,755
Share of support and governance costs							
Support	17,790	169	1,990	1,275	723	2,579	24,526
	11,236	42,633	1,003,065	293,917	292,852	881,578	2,525,281
Analysis by fund							
Unrestricted funds	11,236	-	-	-	-	-	11,236
Restricted funds	-	42,633	1,003,065	293,917	292,852	881,578	2,514,045
	11,236	42,633	1,003,065	293,917	292,852	881,578	2,525,281

Charitable expenditure above is split into relevant activities.

8 Expenditure on charitable activities (previous year)

	Core *(restated)*	Employment and Skills *(restated)*	Health and Wellbeing *(restated)*	Migration support *(restated)*	Supporting communities *(restated)*	Third Sector Support *(restated)*	Total 2025 *(restated)*
	£	£	£	£	£	£	£
Direct costs							
Staff costs	(31,375)	67,871	76,720	193,752	43,136	208,997	559,101
Other staff costs	1,913	471	80	1,726	3,730	1,067	8,988
Consultancy	17,859	-	80	-	18,175	31,144	67,257
Volunteering	-	324		27		486	837
Project delivery	134	149,013	268,785	97,427	7,409	598,605	1,121,375
Marketing	1,114	21	-	-	15	4,561	5,711
Training and development	1,359	3,190	835	-	2,575	113	8,071
Office costs	(117)	3,590	6,071	4,936	6,953	12,301	33,734
Premises costs	136	1,683	3,064	2,537	685	7,238	15,343
Board costs	808	-	-	-	-	-	808
	(8,168)	226,163	355,635	300,406	82,678	864,512	1,821,226
Grant funding of activities (see note 9)	-	-	40,739	-	49,870	43,498	134,107
Share of support and governance costs							
Support	3,624	720	1,300	1,120	112	784	7,660
	(4,544)	226,883	397,674	301,526	132,660	908,794	1,962,993
Analysis by fund							
Unrestricted funds	(4,544)	-	-	-	-	-	(4,544)
Restricted funds	-	226,883	397,674	301,526	132,660	908,794	1,967,537
	(4,544)	226,883	397,674	301,526	132,660	908,794	1,962,993

Charitable expenditure above is split into relevant activities. Core activities show negative expenditure to represent the impact of salary and management recharges made to projects during the year.

9 Grants payable

	Employment and Skills	Health and Wellbeing	Supporting communities	Third Sector Support	Total 2026
	£	£	£	£	£
Grants to institutions	11,950	51,148	1,000	4,230	68,328

	Employment and Skills *(restated)*	Health and Wellbeing *(restated)*	Supporting communities *(restated)*	Third Sector Support *(restated)*	Total 2025 *(restated)*
	£	£	£	£	£
Grants to institutions	-	40,739	49,870	43,498	134,107

10 Net movement in funds

	2026	2025 *(restated)*
	£	£
The net movement in funds is stated after charging:		
Fees payable for the audit of the charity's financial statements	7,800	7,200
	7,800	7,200

11 Trustees

There were costs incurred of £7,826 (2025: £808) in relation to trustee board costs.

No trustees received any remuneration during the year (2025: Nil).

Trustees' liability cover of £250,000 is provided as part of the charity's main insurance policy. No separate premium is paid for this insurance and is not possible to split the cost of the policy from the main policy.

12 Employees

The average monthly number of employees during the year was:

	2026	2025 *(restated)*
	No.	No.
Community advice and training	12	6
Management and administration	11	13
Total	23	19

	2026	2025 *(restated)*
Employment costs	£	£
Wages and salaries	647,606	507,767
Social security costs	60,680	41,398
Other pension costs	12,936	9,937
	721,222	559,102

There were no employees whose annual remuneration was more than £60,000 (2025: none).

Remuneration of key management personnel	2026	2025 *(restated)*
The remuneration of key management personnel was as follows:	£	£
Aggregate compensation	81,571	51,435

13 Taxation

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

14 Debtors

	2026	2025 *(restated)*
	£	£
Trade debtors	92,963	110,257
Prepayments and accrued income	83,849	89,805
	176,812	200,062

15 Creditors: Amounts falling due within one year

	2026	2025 *(restated)*
	£	£
Trade creditors	7,863	64,606
Other taxation and social security	15,816	9,949
Other creditors	148	1,893
Accruals and deferred income	58,640	126,311
	82,467	202,759

16 Restricted Funds

	Balance at 1 April 2025	Incoming resources	Resources expended	Gains, losses and transfers	Balance at 31 March 2026
	£	£	£	£	£
CVD Project grant - HPOC	9,000	-	(9,000)	-	-
Kirklees Council - Community Anchors	2,647	180,000	(177,510)	(5,137)	-
Kirklees Council - Community Networks	-	62,500	(58,745)	(3,755)	-
Kirklees Council - Creative Steps (PACE)	11,894	45,000	(42,633)	(14,261)	-
Kirklees Council - Kirklees Youth Alliance	-	50,000	(50,000)	-	-
Kirklees Council - MESOL	56,650	26,536	(76,060)	(7,126)	-
Kirklees Council - Supporting 3rd Sector in Kirklees	13,387	189,375	(160,414)	10,566	52,914
Kirklees Council - This Way for English	(2,122)	163,222	(162,583)	1,733	250
Kirklees Council - Welcome Mentors	-	54,883	(54,883)	-	-
Kirklees Council - Wellness Works	-	710,000	(710,000)	-	-
Mayors Charity	-	3,802	-	-	3,802
National Lottery Community Fund - Energy Neighbours	122,145	285,548	(250,156)	-	157,537
National Lottery Community Fund - Well Connected	(4,432)	35,139	(30,707)	-	-
NHS West Yorkshire ICB - Community Champions	18,571	35,000	(28,435)	22,661	47,797
NHS West Yorkshire ICB - Core20Plus5	-	135,000	(119,085)	(15,915)	-
NHS West Yorkshire ICB - Health Inequalities (ICB VCSE)	6,000	-	(6,000)	-	-
NHS West Yorkshire ICB - HPoC	12,364	-	(1,872)	-	10,492
NHS West Yorkshire ICB - Immunisation	-	36,000	(31,783)	(4,217)	-
NHS West Yorkshire ICB - Peoples Voices	-	91,850	(30,757)	-	61,093
NHS West Yorkshire ICB - Stroke Support	36,662	-	(36,662)	-	-
NHS West Yorkshire ICB - Womens health	32,000	-	(29,470)	(2,530)	-
Sport England	2,280	-	-	-	2,280
West Yorkshire Combined Authority - Business for Good	-	360,000	(360,000)	-	-
West Yorkshire Combined Authority - City Connect (TW4E)	390	-	(390)	-	-
West Yorkshire Combined Authority - Home energy	-	1,000	(257)	(743)	-
West Yorkshire Combined Authority - Inclusive Growth Development	-	9,000	(4,536)	-	4,464
West Yorkshire Combined Authority - PCC crime	(10)	12,000	(11,990)	-	-
West Yorkshire Combined Authority - Sport for Good	4,233	65,884	(70,117)	-	-
	321,659	2,551,739	(2,514,045)	(18,724)	340,629

16 Restricted funds (previous year)

	Balance at 1 April 2024 *(restated)*	Incoming resources *(restated)*	Resources expended *(restated)*	Gains, losses and transfers *(restated)*	Balance at 31 March 2025 *(restated)*
	£	£	£	£	£
Community Support	457	-	(457)	-	-
Groundwork	-	49,999	(49,999)	-	-
Kirklees Council - Community Anchors	528	256,587	(254,468)	-	2,647
Kirklees Council - Community Champions: Genetics	(1)	4,356	(4,355)	-	-
Kirklees Council - Community Networks	10,048	75,043	(75,195)	(9,896)	-
Kirklees Council - Creative Steps (PACE)	28,622	53,224	(69,952)	-	11,894
Kirklees Council - Kirklees Youth Alliance		50,000	(50,000)	-	-
Kirklees Council - MESOL	-	131,600	(74,950)	-	56,650
Kirklees Council - Multiply	32,698	115,863	(106,932)	(41,629)	-
Kirklees Council - Supporting 3rd Sector in Kirklees	15,145	175,000	(176,758)	-	13,387
Kirklees Council - This Way for English	13	165,000	(167,135)	-	(2,122)
Kirklees Council - Welcome Mentors	(4)	54,882	(54,878)		-
National Lottery Community Fund - Energy Neighbours	-	154,386	(32,241)	-	122,145
National Lottery Community Fund - Well Connected	(217)	83,751	(87,966)		(4,432)
NHS West Yorkshire ICB - CC UKSPF	11,475	137,931	(147,606)	(1,800)	-
NHS West Yorkshire ICB - Community Champions	22,266	25,000	(28,695)	-	18,571
NHS West Yorkshire ICB - Core20Plus5	8,500	78,583	(76,279)	(10,804)	-
NHS West Yorkshire ICB - Diabetes	4,604	-	(1,472)	(3,132)	-
NHS West Yorkshire ICB - Health Inequalities (ICB VCSE)	-	67,314	(39,223)	(22,091)	6,000
NHS West Yorkshire ICB - HPoC	11,308	2,503	(1,447)		12,364
NHS West Yorkshire ICB - Immunisation	-	104,020	(83,759)	(20,261)	-
NHS West Yorkshire ICB - Maternity	2,283	(2,203)	(80)		-
NHS West Yorkshire ICB - Stroke Support	-	49,250	(12,588)		36,662
NHS West Yorkshire ICB - Womens health	-	32,000	-	-	32,000
Sport England	-	4,000	(1,720)	-	2,280
Trust Primary Care - HPoC	-	9,450	(450)	-	9,000
West Yorkshire Combined Authority - Business for Good	(113)	340,247	(340,134)		-
West Yorkshire Combined Authority - City Connect (TW4E)	-	4,950	(4,560)	-	390
West Yorkshire Combined Authority - Sport for Good	-	16,471	(12,238)	-	4,233
West Yorkshire Combined Authority - Violence Reduction Partnership	-	11,990	(12,000)	-	(10)
	147,612	2,251,197	(1,967,537)	(109,613)	321,659

16 Restricted Funds

CVD Project grant - HPOC: To improve awareness of the symptoms and impact of Cardio-Vascular Disease in Kirklees.

Groundworks: Supports unemployed individuals in developing skills, confidence, and wellbeing through creative arts workshops and holistic therapies to improve employability.

Kirklees Council - Community Anchors: To fund the management costs of the Kirklees Community Anchor Network, supporting the development of strong, sustainable community anchors across Kirklees.

Kirklees Council - Community Champions: Genetics: To train and support community champions to hold targeted conversations with people from the Pakisatani community with the aim of supporting healthy pregnancies and maternal health.

Kirklees Council - Community Networks: To develop networks across specific areas of work (e.g. disability, health & wellbeing, community safety).

Kirklees Council - Creative Steps (PACE): Funds creative and educational projects that help individuals develop new skills, improve confidence, and access learning opportunities.

Kirklees Council - Kirklees Youth Alliance: Provides financial support for projects and activities delivered by Kirklees Youth Alliance, focusing on youth engagement and development.

Kirklees Council - MESOL: Supports learners with limited English and numeracy skills in Kirklees, providing practical English and maths training to improve everyday life, employability, and community engagement.

Kirklees Council - Multiply: To support a partnership of community learning providers to deliver creative community learning programs aimed at developing key numeracy skills.

Kirklees Council - Supporting 3rd Sector in Kirklees: To build capacity in the local third sector through the provision of funding support, training and other specialist help.

Kirklees Council - This Way for English: to fund the coordination of ESOL provision; assessment of learner needs and the tracking of learner progression.

Kirklees Council - Welcome Mentors: This fund is to help migrants access services and to join in with local community life.

Kirklees Council - Wellness Works: To coordinate a programme through partner organisations which supports residents to become or remain economically active specifically those with a health condition or disability.

Mayor's Charity: to manage donations received and expenditure incurred for the Kikrlees Mayor's Charity in 2025/26. Funds will be distributed to local charities during 2026/27.

National Lottery Community Fund - Energy Neighbours: Supports energy efficiency initiatives, community sustainability projects, and advice services to help reduce energy costs and environmental impact.

National Lottery Community Fund - Well Connected: National Lottery Reaching Communities Fund to support community groups to develop and deliver a range of social and learning opportunities to reduce social isolation and support people into community learning.

NHS West Yorkshire ICB - Community Champions: To support community champions and community groups to raise awareness of key health issues and to encourage take up health services.

NHS West Yorkshire ICB - Core20Plus5: To support community champions and community groups to raise awareness of key health issues and to encourage take up of cancer screening and other health services.

NHS West Yorkshire ICB - Diabetes: To support community champions and community groups to raise awareness of diabetes and to encourage take up of services.

NHS West Yorkshire ICB - Health Inequalities (ICB VCSE): to work with partners in marginalised communities to develop health improvement programmes.

NHS West Yorkshire ICB - HPoC: – supporting links between the NHS and VCSE in Kirklees.

NHS West Yorkshire ICB - Immunisation: To support community champions and community groups to encourage the take-up of vaccinations.

NHS West Yorkshire ICB - Peoples Voices: These are 4 pots of funding to be used to support neighbourhood working by bringing together community groups, Kirklees residents and NHS partners. This includes engagement by Community Champions and research by Healthwatch.

NHS West Yorkshire ICB - Stroke Support: Support through the VCSE for people with lived experience of life after stroke and increasing awareness of symptons and impact of strokes through the development of a Directory website.

NHS West Yorkshire ICB - Womens' Health: To support partner organisations to employ trained Women's Health Champions to engage with local residents to raise awareness, signpost to services and feedback to NHS on all areas of women's health.

Sport England: Funds programmes promoting physical activity, health and wellbeing through accessible sports and active lifestyle initiatives.

West Yorkshire Combined Authority - Business for Good: to support and develop existing organisations and start-ups who want to use an alternative business model such as co-operatives and social enterprises across West Yorkshire.

West Yorkshire Combined Authority - City Connect (TW4E): to support migrants, refugees and asylum seekers to access refurbished bikes, short training sessions and information about local routes which will help them to get to know Kirklees.

16 Restricted Funds (continued)

West Yorkshire Combined Authority - Home Energy: funding to pay for 2 Home Energy Focus Groups in Kirklees.

West Yorkshire Combined Authority - Inclusive Growth Development: management of the WYCA Inclusive Growth Development Networks across West Yorkshire.

West Yorkshire Combined Authority - PCC crime: To work with partners engaged in community safety work, promoting collaboration, good practice and information sharing.

West Yorkshire Combined Authority - Sport for Good: Supports community sports organisations in West Yorkshire through bespoke skills masterclasses, one-to-one mentoring, and bid/fundraising support to strengthen engagement, sustainability, diversity, and community impact.

Significant balances carried forward:

Kirklees Council – Supporting 3rd Sector in Kirklees – Due to staff and procedural changes on the co-ordination of this contract there was underspend in 2026 but the funding on this contract will reduce in future years so the balance was carried forward.

National Lottery Community Fund – Energy Neighbours – This is a grant funded project where each year runs from February to January. The Year 2 Part 1 funding from the Lottery was received in February 2026.

NHS West Yorkshire ICB – Community Champions – There was underspend in 2026.

NHS West Yorkshire ICB – Peoples Voices – This grant funding is for delivery of activity during 2026/27.

17 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.

	Balance at 1 April 2025	Incoming resources	Resources expended	Gains, losses and transfers	Balance at 31 March 2026
	£	£	£	£	£
General funds	243,878	9,365	(11,236)	49,869	291,876
Designated Funds					
Development fund	40,000	-	-	(12,097)	27,903
Development and delivery of GDPR fund	500	-	-	(500)	-
Software fund	1,790	-	-	(1,790)	-
Safeguarding funding scoping exercise	1,050	-	-	(1,050)	-
NCVO membership fund	709	-	-	(709)	-
Anchor evaluaton fund	2,500	-	-	(2,500)	-
Social value opportunities fund	10,000	-	-	(10,000)	-
Data system fund	7,500	-	-	-	7,500
Staff training and wellbeing fund	2,800	-	-	(1,749)	1,051
Promotional items fund	750	-	-	(750)	-
	311,477	9,365	(11,236)	18,724	328,330

	Balance at 1 April 2024 *(restated)*	Incoming resources *(restated)*	Resources expended *(restated)*	Gains, losses and transfers *(restated)*	Balance at 31 March 2025 *(restated)*
	£	£	£	£	£
General funds	185,236	12,084	4,544	42,014	243,878
Designated Funds					
Development fund	-	-	-	40,000	40,000
Development and delivery of GDPR fund	-	-	-	500	500
Software fund	-	-	-	1,790	1,790
Safeguarding funding scoping exercise	-	-	-	1,050	1,050
NCVO membership fund	-	-	-	709	709
Anchor evaluaton fund	-	-	-	2,500	2,500
Social value opportunities fund	-	-	-	10,000	10,000
Data system fund	-	-	-	7,500	7,500
Staff training and wellbeing fund	-	-	-	2,800	2,800
Promotional items fund	-	-	-	750	750
	185,236	12,084	4,544	109,613	311,477

18 Analysis of net assets between funds

	Unrestricted £	Restricted £	Total 2026 £
At 31 March 2026:			
Current assets	410,797	340,629	751,426
Creditors less than 1 year	(82,467)	-	(82,467)
	328,330	340,629	668,959

	Unrestricted Funds *(restated)* £	Restricted Funds *(restated)* £	Total 2025 *(restated)* £
At 31 March 2025:			-
Current assets	514,236	321,659	835,895
Creditors less than 1 year	(202,759)	-	(202,759)
	311,477	321,659	633,136

19 Operating lease

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026 £	2025 *(restated)* £
Within one year	660	14,832
Between two and five years	1,320	2,178
	1,980	17,010

20 Related Party Transactions

Income from Related Parties

During the year the charity has received income of £245,850 (2025: £216,514) from membership organisations linked to trustees of the charity, balances outstanding at the year end totalled £Nil (2025: £Nil).

Expenditure with Related Parties

During the year costs of £341,447 (2025: £287,362) have been incurred from membership organisations linked to trustees of the charity, these costs relate to the costs of funding awards, project delivery, training and rent and room hire, balances outstanding at the year end totalled £nil (2025: £1,238).

21 Analysis of changes in net funds

The charity had no material debt during the year.

22 Prior period errors

A prior year adjustment has been made to split out contract income in the Statement of Financial Activities. This adjustment only affects the analysis of income.

A separate prior year adjustment of £163,908 has been made in relation to deferred income. As a result of this adjustment, deferred income has decreased, income has increased, and restricted funds carried forward in year ended 31 March 2025 have increased accordingly.