

Charity registration number SC053880 (Scotland)

Company registration number SC823492

CHARLESTOWN, LIMEKILNS & PATTIESMUIR (CLP) NATURE ACTION LTD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE PERIOD 23 SEPTEMBER 2024 TO 30 SEPTEMBER 2025

CHARLESTOWN, LIMEKILNS & PATTIESMUIR (CLP) NATURE ACTION LTD

CONTENTS

	Page
Trustees' report	1 – 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 14

CHARLESTOWN, LIMEKILNS & PATTIESMUIR (CLP) NATURE ACTION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE PERIOD 23 SEPTEMBER 2024 TO 30 SEPTEMBER 2025

The trustees present their annual report and financial statements for the period 23 September 2024 to 30 September 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The purpose of the charity is to collaborate to conserve, protect, and restore nature, offer education, volunteer, training, and flexible job opportunities and work to deliver community sustainability and climate adaptation across the villages of Charlestown, Limekilns and Pattiesmuir in West Fife.

Achievements and performance

As a small community charity, we have focused on the following projects over the last year. These projects have been growing in size and complexity since 2018 when we were founded until our incorporation on 23rd September 2024. The work you will read about in this report is the culmination of 6 years of hard work by many volunteers across our community and the result of a huge range of positive collaborations from both within the community and externally which are ongoing. Each of our projects deliver for our 5 strands of work.

Highlights of our Year September 2024 - September 2025

- Charlestown, Limekilns & Pattiesmuir (CLP) Nature Action Ltd was voted as winner of Nature of Scotland Awards Community Initiative Award for our entry The Power of Collaboration for Nature, For People, For Climate - voted for by our local community and the wider public.
 - 10 Beach Clean Leaders trained with own kit, reducing logistics. 13000 pieces of litter were collected by community volunteers across 3 one hour community beach cleans, data collected on all for Marine Conservation Society. Established partnership with Fife Council Community Payback Team who clean our beaches regularly since December 2024 collecting 120 bags of rubbish in first 9 months on our beaches.
 - Fundraising success led to our first part time 2 days a week school community garden warden role and all project equipment, insurance, governance and admin costs covered leading to our most successful garden year with teachers. Every class in every week during term from Feb-Nov learning about sustainable food growing, habitat and food creation for nature (ponds, nestboxes, pollinator friendly plants, Buggingham Palace), elimination of invasives (NZ worm), cross curricular outdoor learning of maths, science, reading, writing, art, supported by intergenerational teaching by community volunteers. Case study for Learning for Sustainability and Education Scotland.
 - One of our younger volunteers who have been with us since aged 13 beach cleaning, now 18, was selected out of many applicants for an internship opportunity with the Marine Conservation Society with Charlestown, Limekilns & Pattiesmuir (CLP) Nature Action Ltd volunteer experience key to this success.
 - Increase in volunteers trained for River Guardian Project collecting data for Buglife and new SEPA trigger levels set for the first time to highlight pollution incidents.
 - Limekilns seagrass meadow area perimeter mapped and new collaborations with Project Seagrass and Heriot Watt University established. Funding secured for community seagrass interpretation board.
 - Consultation response submitted to the Fife Local Development Plan highlighting the need for protection for the Dunfermline Green Belt as part of wider nature networks in West Fife.
 - Carried out our first Charlestown Harbour Beach clean due to breaking up of boats and related pollution in the harbour and part of stakeholder group to address this.
 - Visit from the charity Nurdle to trial sucking up nurdles from our Limekilns main beach and along the Firth of Forth Coastline. Found it very difficult due to additional detritus on beaches along the Forth. They have gone away to rethink.
 - Increased community engagement in the garden with events, noticeboard and funding and material donations increasing from local community.
 - Ongoing attempts to engage with Kingswood Development Housing Developers and Fife Council Planning Department regarding the Biodiversity Enhancement Action Plan for this development. Promoting community engagement for the benefit of biodiversity including SUDS as a biodiversity opportunity. Working with APRS and Planning Democracy.
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CHARLESTOWN, LIMEKILNS & PATTIESMUIR (CLP) NATURE ACTION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE PERIOD 23 SEPTEMBER 2024 TO 30 SEPTEMBER 2025

Financial review

Charlestown, Limekilns & Pattiesmuir (CLP) Nature Action Ltd made a surplus of £7,255 for the period ended 30 September 2025.

Funding sources

The principal sources of funding are grant income and donations.

Reserves and going concern

The directors have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be three months of running costs, which equates to approximately £300 in general funds. The balance on the unrestricted funds on 30 September 2025 was £32 and although there are no immediate going concern issues at this time, as projects are funded by restricted funds, the directors aim to increase the general funds in order to achieve three months running costs in free reserves.

Risk Management

The Directors have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of volunteers. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity.

Plans for the future

Develop all projects for the benefit of nature, the environment while giving the local community an opportunity to volunteer, receive training if they wish and create more green jobs for local people of all ages.

Launch Rain Ready CLP Project to address flooding and sewage related pollution collaborating with Scottish Water and other stakeholders

Continue and expand garden project collaborating with the foodbank and cafe at EATS Rosyth and garden area as a demonstration nature reserve/examples of water capture for local community households.

Increase our unrestricted fundraising and reserves.

CHARLESTOWN, LIMEKILNS & PATTIESMUIR (CLP) NATURE ACTION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD 23 SEPTEMBER 2024 TO 30 SEPTEMBER 2025

Structure, governance and management

Charlestown, Limekilns & Pattiesmuir (CLP) Nature Action Ltd is a registered charity, incorporated on 23rd September 2024. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Directors and Trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel

Joanna McFarlane

The management committee, who are also the directors for the purposes of company law, who served during the period were:

Paul Byford	(Appointed 23 September 2024)
Brian Goodall	(Appointed 23 September 2024)
Anne Marie Marsh	(Appointed 23 September 2024)
Joanna McFarlane	(Appointed 23 September 2024)
Kim McKissock	(Appointed 23 September 2024)

Appointment of Trustees

Charlestown, Limekilns & Pattiesmuir (CLP) Nature Action Ltd approaches possible interested parties who have the skills and experience to contribute to the organisation and also responds to expressions of interest from the same.

As well as being a registered charity, Charlestown, Limekilns & Pattiesmuir (CLP) Nature Action Ltd is a Company Limited by Guarantee. This requires us to have a Board of Directors with certain legal obligations under the Companies Act. The Directors ensure that legal, financial and employment responsibilities are adhered to as well as guiding our overall strategy and year on year priorities.

The management committee meet 4 times a year which includes our AGM.

CHARLESTOWN, LIMEKILNS & PATTIESMUIR (CLP) NATURE ACTION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD 23 SEPTEMBER 2024 TO 30 SEPTEMBER 2025

Reference and Administrative Information

Charity registration number - SC053880

Company registration number - SC823492

Registered Office Old Inn, Charlestown, Fife, KY11 3EE

Our advisors

Independent Examiner
Samantha Burton, BA (Hons), CA
Bayview Cottage
Charlestown
KY11 3ED

Bankers

The Co-operative Bank

Director induction and Training

The Directors are familiar with the practical work of the charity.

New Directors are provided with information about the charity and the way it operates. In particular, they are provided with information about the following: -

- the obligations of the Directors;
- the main documents which set out the operational framework for the charity;
- resourcing and the current financial position as set out in the latest published accounts; and future plans and objectives.

Related parties

As disclosed in note 5 one of the Trustees did receive consultancy fees from Charlestown, Limekilns & Pattiesmuir (CLP) Nature Action Ltd.

CHARLESTOWN, LIMEKILNS & PATTIESMUIR (CLP) NATURE ACTION LTD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE PERIOD 23 SEPTEMBER 2024 TO 30 SEPTEMBER 2025

Statement of Trustees' responsibilities

The trustees, who are also the directors of Charlestown, Limekilns & Pattiesmuir (CLP) Nature Action Ltd for the purpose of company law, 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).

Company law 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, including the income and expenditure, of the charitable company for that year.

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 adequate 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 Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. 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' report was approved by the Board of Trustees on XX June 2026.

Joanna McFarlane

Trustee

Dated: 21 June 2026

CHARLESTOWN, LIMEKILNS & PATTIESMUIR (CLP) NATURE ACTION LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHARLESTOWN, LIMEKILNS & PATTIESMUIR (CLP) NATURE ACTION LTD

I report on the financial statements of the charity for the period ended 30 September 2025, which are set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of Charlestown, Limekilns & Pattiesmuir (CLP) Nature Reserve Ltd for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements 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 Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Samantha Burton CA

Bayview Cottage
Charlestown, Fife, KY11 3ED

Dated: 21 June 2026

CHARLESTOWN, LIMEKILNS & PATTIESMUIR (CLP) NATURE ACTION LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD 23 SEPTEMBER 2024 TO 30 SEPTEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:				
Donations and legacies	2	522	17,200	17,722
		<hr/>	<hr/>	<hr/>
Total income		522	17,200	17,722
		<hr/>	<hr/>	<hr/>
Expenditure on:				
Charitable activities	3	490	9,997	10,467
		<hr/>	<hr/>	<hr/>
Net movement in funds		32	7,223	7,255
		<hr/>	<hr/>	<hr/>
Fund balances at 30 September 2025		32	7,223	7,255
		<hr/>	<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the period.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHARLESTOWN, LIMEKILNS & PATTIESMUIR (CLP) NATURE ACTION LTD

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

		2025
	Notes	£
Current assets		
Cash at bank and in hand		7,255
		<u>7,255</u>
Creditors: amounts falling due within one year		<u>-</u>
Net current assets		<u>7,255</u>
Total assets less current liabilities		<u>7,255</u>
Income funds		
Restricted funds	9	7,223
Unrestricted funds - general		32
		<u>7,255</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 30 September 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the Trustees on 21 June 2026

Joanna McFarlane
Trustee

Company Registration No. SC823492

CHARLESTOWN, LIMEKILNS & PATTIESMUIR (CLP) NATURE ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD 23 SEPTEMBER 2024 TO 30 SEPTEMBER 2025

1 Accounting policies

Charity information

Charlestown, Limekilns & Pattiesmuir (CLP) Nature Action Ltd is a private company limited by guarantee incorporated in Scotland. The registered office is Old Inn, Charlestown, Fife, KY11 3EE

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the next 12 months. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

1.4 Incoming resources

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.

CHARLESTOWN, LIMEKILNS & PATTIESMUIR (CLP) NATURE ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD 23 SEPTEMBER 2024 TO 30 SEPTEMBER 2025

1 Accounting policies

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time Trustees is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt

1.5 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. The company is not registered for VAT and accordingly irrecoverable VAT is charged against the category of resources expended to which it relates.

Costs of generating funds are those costs incurred in attracting voluntary income and the costs incurred in trading activities that raise funds.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities and services to its beneficiaries. It includes both the direct costs and indirect costs necessary to support these activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charitable company and include the audit fees and costs linked to its strategic management.

Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis e.g. estimated usage, staff costs by time spent.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, and governance costs which support the charity. The basis on which support costs have been allocated are set out in note 6.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

CHARLESTOWN, LIMEKILNS & PATTIESMUIR (CLP) NATURE ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD 23 SEPTEMBER 2024 TO 30 SEPTEMBER 2025

1 Accounting policies

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

1.8 Legal status of the charity

The organisation is a charitable company limited by guarantee and has no share capital. In the event of the company being wound up each member is obliged to contribute an amount not exceeding £1.

CHARLESTOWN, LIMEKILNS & PATTIESMUIR (CLP) NATURE ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD 23 SEPTEMBER 2024 TO 30 SEPTEMBER 2025

2 Donations & Legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	522	-	522
Grants	<u>-</u>	<u>17,200</u>	<u>17,200</u>
	<u>522</u>	<u>17,200</u>	<u>17,722</u>
Donations and gifts			
From local community	411	-	411
Scottish Water – Litter picker use	35	-	35
Beach of Dreams	44	-	44
Gala	<u>32</u>	<u>-</u>	<u>32</u>
	<u>522</u>	<u>-</u>	<u>522</u>
Grants receivable for core activities			
Survivability Scotland	-	2,035	2,035
FFI	-	3,945	3,945
APFC	-	9,048	9,048
FCCAN	-	2,002	2,002
Freshwater Initiative	-	20	20
L&C Welfare	<u>-</u>	<u>150</u>	<u>150</u>
	<u>-</u>	<u>17,200</u>	<u>17,200</u>

CHARLESTOWN, LIMEKILNS & PATTIESMUIR (CLP) NATURE ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD 23 SEPTEMBER 2024 TO 30 SEPTEMBER 2025

3 Charitable activities expenditure

	2025 £
Garden Warden	4,203
Consultancy	2,860
Garden Consumables, Materials, Tools & PPE	2,317
Website & Technology	399
Freshwater Watch kit	164
Hall Hire	4
Support Costs (see note 6)	480
	<u>10,467</u>
Analysis by fund	
Unrestricted funds - general	490
Restricted funds	9,977
	<u>10,467</u>

4 Net movement in funds

	2025 £
Net movement in funds is stated after charging/(crediting)	
Depreciation of owned tangible fixed assets	<u>-</u>

5 Transactions with Trustees

One of the Trustees received fees of £2,860 for consultancy work done on behalf of Charlestown, Limekilns & Pattiesmuir (CLP) Nature Action Ltd as a result of Capacity funding. None of the Trustees received any remuneration.

6 Support costs

	Support costs £	Governance costs £	2025 £
Companies House	84		84
Insurance	396		396
	<u>480</u>	<u> </u>	<u>480</u>

The company initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining costs are allocated to support costs (see note 3). All costs are apportioned on a direct basis.

CHARLESTOWN, LIMEKILNS & PATTIESMUIR (CLP) NATURE ACTION LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD 23 SEPTEMBER 2024 TO 30 SEPTEMBER 2025

7 Taxation

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

8 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 23Sept 2024 £	Incoming resources £	Resources expended £	At 30 Sept 2025 £
General funds	_____	522	(490)	_____

9 Restricted funds

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

	Movement in funds			Balance at 30 Sept 2025 £
	Balance at 23 Sept 2024 £	Incoming resources £	Resources expended £	
2186				
FFI	-	3,945	(2,187)	1,758
APFC	-	9,048	(4,008)	5,040
FCCAN	-	2,002	(2,017)	(14)
Freshwater	-	19	-	19
L&C Welfare	-	150	(112)	38
	_____	_____	_____	_____
	-	17,200	(9,977)	7,223
	_____	_____	_____	_____

10 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 30 September are represented by:			
Tangible assets	-	-	-
Current assets/(liabilities)	32	7,223	7,255
	_____	_____	_____
	32	7,223	7,255
	_____	_____	_____