Company number SC244743 (Scotland)

Charity Number SC034241 (Scotland)

RHET Scottish Borders Countryside Initiative

Report of the Directors and Trustees

and the Unaudited Financial Statements

for the Year Ended 28th February 2026

RHET Scottish Borders Countryside Initiative
Company Limited by Guarantee
Registration Number SC244743
Registered Charity Number SC034241

Company Information

Directors and Trustees	Christine Brown William Brown (Chair) Isabel Fullerton (Treasurer) Allan Murray Jack Parsons Neil Thomson
Secretary	Isabel Fullerton
Company number	SC244743
Charity number	SC034241
Registered office	East Gordon Farm Gordon Berwickshire TD3 6JY
Independent examiner	Mr S W Allister CA Greaves West & Ayre 17 Walkergate Berwick upon Tweed TD15 1DJ

RHET Scottish Borders Countryside Initiative
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RHET Scottish Borders Countryside Initiative
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Registered Charity Number SC034241

Directors and Trustees' Report for the Year Ended 28th February 2026

The trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report with the financial statements of the charitable company for the year ended 28th February 2026 which comply with current statutory requirements, the charitable company's governing document (being the Company's Articles,) the Companies Act 2006, 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 preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

Principal Activity

The Scottish Borders Countryside Initiative (RHET Borders) continues to deliver high-quality, curriculum-linked educational experiences that connect children and young people with food, farming and the countryside. We work in partnership with schools, farmers, estates and a wide range of rural organisations to provide both on-farm and in-school learning opportunities. These experiences are designed to bring learning to life, enabling pupils to see, smell and engage directly with the working countryside, while supporting teachers to deliver key aspects of the Curriculum for Excellence.

Achievements and Performance

Over the year, RHET Borders delivered a substantial and varied programme of activity. We supported 118 classes to attend Food and Farming events, reaching approximately 1,800 pupils through these large-scale, immersive experiences. In addition, we delivered 57 farm visits and 82 classroom sessions led by visiting speakers, bringing the total number of children and young people engaged across all core activities to 3,220. A further 6,600+ pupils were reached through wider programmes and partnerships across the Scottish Borders.

We were also pleased to contribute to the return of Crucial Crew, a multi-agency safety education programme delivered in partnership with Police Scotland and Scottish Borders Council Education. This programme ensures all Primary 7 pupils across the Borders (approximately 1,100 pupils) took part in important, practical safety learning. Alongside our core delivery, we continue to expand our strategic programme of educational resources. Through our P1–P7 STEM learning journey, we engaged with five year groups, reaching about 5,500 pupils across the Scottish Borders. This includes established projects such as the Scottish Oats initiative, as well as the development of new resources. A Project Pancake resource will be launched in the next academic year for Primary 2 pupils, and an environmental farming resource for Primary 6 is currently in development. We have also continued to play a key role in supporting regional and national events, including the Borders Union Schools Countryside Day, where every Primary 5 pupil in the region engages in hands-on learning about agriculture, food production and the rural environment. Our involvement in these events strengthens partnerships and raises awareness of the importance of sustainable food systems.

All activities are provided free of charge to schools, ensuring equitable access for all pupils regardless of background or location. This remains a core principle of our work and is made possible through ongoing fundraising and the support of our partners.

The success of RHET Borders is underpinned by the commitment of our volunteers, farmers, educators and partners, whose support enables us to deliver a high volume of activity to a consistently high standard. We have also continued to secure external funding to support delivery, ensuring that our services remain free to schools while maintaining and growing our impact.

As we look ahead, we remain committed to expanding our reach, developing innovative educational resources, and supporting the next generation to better understand the role of sustainable food production and the countryside in their everyday lives.

RHET Scottish Borders Countryside Initiative
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Directors and Trustees' Report
for the Year Ended 28th February 2026

Public Benefit

In considering the operation, achievements and performance and finances of the charitable company, the directors and trustees are satisfied that public benefit has been provided in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and guidance provided by the Office of the Scottish Charity Regulator.

Financial Review

Income for the year was £40,731 (2025: £52,357), expenses of £43,247 (2025: £36,480) giving a net deficit of £2,516 (2025: £15,877 surplus). Year-end bank balance was £23,100 (2025: £25,161).

RHET Borders are incredibly fortunate to receive funding assistance from three regular sources - the Scottish Government, BMR, and the Fallago Environment Fund (Fallago). These monies are all for very specific purposes so are classed as Restricted funding within our accounts. Scottish Government monies, £6,617 in 2026 (2025: £4,000) enable us to run Food and Farming estate days, including £2,150 of transport (bus) costs, getting the school children to the events. BMR, generously cover all other school transport costs of £7,001 (2025: £6,380), and we're delighted this funding will continue for the foreseeable future. The offer of free transport has been gratefully received by schools and RHET Borders have been busier than ever. In 2020 transport costs were only £1,408, and since working with BMR they have risen to £9,151 in 2026 (2025: £7,400), showing the huge impact free transport has had on our services. This allowed us to work with many more schools, including those on the deprivation index.

Work with schools is organised by our three very competent project co-ordinators. Our two main Co-ordinators agree contracts with RHET Central, and their core hours are paid along with some expenses. These costs are included in the accounts as offsetting income and expenses totalling £16,921 (2025: £16,170). Since demand for our services has risen so significantly, we needed to take on a third Co-ordinator. At the end of 2024, we were delighted to secure £14,910 of funding from Fallago. This funding will be released over 3 years and has enabled a third Co-Ordinator help meet the high demand from schools. Quarterly claims for hours and expenses, totalling £5,267 for the year were submitted to Fallago. RHET Borders also paid £1,358 (2025: £2,345) for additional hours worked out-with Central contracts, and since Mileage is not covered by RHET Central, RHET Borders paid £3,603 (2025: £3,281) of mileage costs during the year.

We were delighted to receive £1,000 grant from The Tesco Stronger Starts vote in the Peebles store (classed as Restricted funding). This money was put towards our core Promotional expenses and Activity costs. We also very much appreciated the £1,000 donation from Peeblesshire JAC, who generously split the proceeds from their Young Farmers Big Build at Ingliston bed pull. We held a very successful stock judging fundraising evening at St Boswells Market, with kind permission from Harrison and Hetherington, raising £1,015.

Promotional expenses in 2026 amounted to £1,729 (2025: £1,342). These costs include flags, selfie boards, badge making equipment, RHET branded clothing and supporter Christmas cards together with newsletter.

Current year Activity costs amounted to £4,514 (2025: £3,288). Hirsel Estate day marquees, chairs, benches, volunteer lunches and other expenses amounting to £3,764 (2025: £2,559) were able to be recovered as part of Scottish Government funding. Other activity costs include equipment and ingredients for farm visits, classroom talks, Countryside Day, nursery boxes, and printing and other expenses for reindeer dust, burger challenge, rhubarb and porridge projects.

Blossom, our fibreglass milking cow, needed some attention during the year with £546 spent on Repairs and Maintenance. Scottish Government monies bought a calf for her, a very useful, more portable addition for classroom talks and smaller events.

RHET Scottish Borders Countryside Initiative
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Directors and Trustees' Report
for the Year Ended 28th February 2026

Reserves Policy

The aim of the charitable company is to maintain reserves sufficient to meet the ongoing costs of the charitable company and their business objectives. Unrestricted reserves as at 28th February 2026 were £26,064 (2025: £28,580), these are deemed sufficient to meet the charitable objectives for the foreseeable future.

Risk Management

The directors and trustees have assessed the major risks to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company. The directors and trustees are satisfied there are systems and procedures in place to mitigate exposure to the major risks.

Future Developments

The directors and trustees have an on-going programme to review and update policies and aims in accordance with the funding support it receives and the needs of local schools and young people in its area.

Structure, Governance and Management

The directors and trustees who served during the year are as stated below:

Christine Brown	William Brown (Chair)
Isabel Fullerton (Treasurer)	Allan Murray
Jack Parsons	Neil Thomson

New directors and trustees are recruited as necessary to ensure the continued running of the charitable company and are supplied with sufficient materials to ensure that they are aware of their responsibilities as directors and trustees of the charitable company. The directors and trustees are all volunteers from the food, farming, countryside and education sectors.

The charitable company is a company limited by guarantee and has no share capital. The liability of the members of the charitable company is limited, however in the event of a winding-up, each member undertakes to contribute an amount not exceeding £1.

RHET Scottish Borders Countryside Initiative (RHET Borders) is part of the Royal Highland Education Trust, SC123813, (RHET Central) network of countryside initiatives across Scotland. RHET Central provides partial funding for two project co-ordinators who organise and plan activities for SBCI.

RHET Scottish Borders Countryside Initiative
Company Limited by Guarantee
Registration Number SC244743
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Directors and Trustees' Report
for the Year Ended 28th February 2026

Statement of Trustees' Responsibilities
The trustees (who are also the directors of the RHET Scottish Borders Countryside Initiative for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors and trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing those financial statements, the directors and trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charity SORP;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The directors and trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company 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 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions for small companies within Part 15 of the Companies Act 2006. So far as each director is aware, there is no information relevant to the Charity's independent examination (information needed by the Charity's independent examiners in connection with preparing their report) of which the Charity's independent examiner is unaware.

Exemptions
This report was approved by the Board on 26-5-26 and signed on its behalf by:

William R Brown

William Brown (Chair)
(Director and Trustee)

Isabel Fullerton

Isabel Fullerton (Treasurer)
(Director and Trustee)

RHET Scottish Borders Countryside Initiative
Company Limited by Guarantee
Registration Number SC244743

Independent Examiner's Report to the Directors on the Unaudited Financial Statements of RHET Scottish Borders Countryside Initiative.

I report to the Trustees on my examination of the financial statements of RHET Scottish Borders Countryside Initiative (the Charitable Company) for the year ended 28th February 2026 which are set out on pages 6 to 18.

Respective responsibilities of directors and trustees and examiner
The charitable company's directors and trustees, who are also the directors of RHET Scottish Borders Countryside Initiative for the purposes of company law, are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The directors and 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 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 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 accounts 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 accounts to be reached.

.....

Stuart W Allister CA
Greaves West & Ayre
Chartered Accountants & Statutory Auditors
17 Walkergate
Berwick upon Tweed
TD15 1DJ

Date: 17 August 2026

RHET Scottish Borders Countryside Initiative
Company Limited by Guarantee
Registration Number SC244743

Statement of Financial Activities
for the Year Ended 28th February 2026

	Notes	Unrestricted General Fund 2026	Restricted Fund 2026	Total Funds 2026	Total Fund 2025
Income from:					
Donations and legacies	3	2,331	19,885	22,216	34,054
Charitable activities	5	1,570	-	1,570	631
Co-ordinator costs paid by RHET Central	6	16,921	-	16,921	16,170
Other income	7	24	-	24	1,502
Total income		20,846	19,885	40,731	52,357
Expenditure on:					
Raising funds	8	174	-	174	-
Charitable activities:					
Co-ordinator hours paid by RHET SBCI		1,358	-	1,358	2,435
Co-ordinator hours paid by Fallago			4,165	4,165	1,150
Co-ordinator hours paid by RHET Central		15,214	-	15,214	14,368
Co-ordinator expenses paid by RHET Central		1,707	-	1,707	1,803
Mileage		2,422	1,181	3,603	3,281
Telephone		-	330	330	120
Promotional materials		949	780	1,729	1,342
Activity costs		236	4,278	4,514	3,288
School transport costs		-	9,151	9,151	7,400
Repairs & Maintenance		546	-	546	333
General expenses		221	-	221	410
Insurance		337	-	337	352
Depreciation		198	-	198	198
Total expenditure		23,362	19,885	43,247	36,480
Net movement in funds	15	(2,516)	-	(2,516)	15,877
Transfer of funds	16	-	-	-	-
Total funds brought forward		28,580	-	28,580	12,703
Total funds carried forward		26,064	-	26,064	28,580

All income and endowments and expenditure arise from continuing activities. All gains and losses recognised in the year are included above.

The notes on pages 9 to 19 form an integral part of these financial statements.

RHET Scottish Borders Countryside Initiative
Company Limited by Guarantee
Registration Number SC244743

Balance Sheet
as at 28th February 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Tangible assets	9		273		472
Current assets					
Debtors	11	2,971		3,490	
Cash at bank and in hand		23,100		25,161	
		26,071		28,651	
Creditors: amounts falling due within one year	12	(280)		(543)	
Net current assets			25,791		28,108
Total assets less current liabilities			26,064		28,580
Net assets			26,064		28,580
Funds					
Unrestricted general fund	14		26,064		28,580
Restricted fund	14		-		-
Total funds			26,064		28,580

The directors' statements required by Sections 475(2) and (3) are shown on the following page which forms part of this Balance Sheet.

The notes on pages 9 to 19 form an integral part of these financial statements.

RHET Scottish Borders Countryside Initiative
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Balance Sheet (continued)

Directors' Statements required by Sections 475(2) and (3) for the year ended 28th February 2026

In approving these financial statements as directors and trustees of the charitable company we hereby confirm:

(a) The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 28th February 2026.

(b) that no notice has been deposited at the registered office of the charitable company pursuant to Section 476 requesting that an audit be conducted for the year ended 28th February 2026; and

(c) that we acknowledge our responsibilities for:

(1) ensuring that the charitable company keeps accounting records which comply with Section 386 of the Act and Section 44 of the Charities and Trustee Investment (Scotland) Act 2005; and

(2) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year, in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the charitable company.

These accounts have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019).

The financial statements were approved by the Board on 26-5-26 and signed on its behalf by

William Brown.

William Brown (Chair)

(Director and Trustee)

Isabel Fullerton

Isabel Fullerton (Treasurer)

(Director and Trustee)

The notes on pages 9 to 19 form an integral part of these financial statements.

1. Accounting Policies

1.1 Charity information

RHET Scottish Borders Countryside Initiative is a private company limited by guarantee incorporated in Scotland. The registered office is East Gordon Farm, Gordon, Berwickshire, TD3 6JY.

1.2. Accounting convention

The financial statements are prepared under the historical cost convention and in accordance with the charitable company's governing documents, Companies Act 2006, 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 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1st January 2019). The charitable company is a public benefit entity as defined by FRS102.

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

1.3. Exemption from preparing a cash flow statement

The charitable company has taken advantage of the provisions in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.4. Going concern

At the time of approving the accounts, the directors and trustees have a reasonable expectation that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Thus, the directors and trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.5. Income

Income during the year comprises donations, including income tax recoveries on Gift Aid, income from fundraising activities, collections at shows and interest received.

Income is recognised when the charitable company 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 charitable company 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.

1.6. Grants received

Grants received are matched against the corresponding expenditure as and when it arises. Grants received for capital expenditure are offset against the purchase costs of the assets at the time of purchase, therefore reducing the depreciation charge on these assets.

1.7. Expenditure

All expenditure is included on an accruals basis and is recognised when there is legal or constructive obligation to pay for the expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA.

1.8. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 25% Straight line.

Tangible fixed assets relate to capital expenditure where the purchase price exceeds £100 per item.

Any items below this value are recognised in the Statement of Financial Activities in the financial period in which they occur.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income/(expenditure) for the year.

1.9. Impairment of fixed assets

At each reporting end date, the charitable company reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.10. Cash and cash equivalents

Cash and cash equivalents include cash in hand and at bank.

1.11. Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company 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.

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.

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

Derecognition of financial liabilities

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

1.12. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

No provision for deferred taxation is required as the charitable company is recognised as having charitable status.

1.13. Fund accounting

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

Restricted funds have arisen as a result of monies received for the purpose of purchasing equipment and funding activities, only expenditure for this purpose can be purchased within the restricted funds.

Notes to the Financial Statements for the Year Ended 28th February 2026

2. Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the directors and trustees are required to make judgements, estimates and assumptions about the carrying amounts 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.

3. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Donations	2,331	-	2,331	21,347
Grants	-	19,885	19,885	12,707
	2,331	19,885	22,216	34,054

£100 donations were received from directors and trustees during the year (2025: £100).

4. Directors' remuneration and expenses

No remuneration was paid to any director during the year (2025: £0). No expenses were donated by a director in respect of incidental expenses paid on behalf of the charitable company during the year (2025: £47). £125 of expenses were repaid to a director during the year (2025: £0).

5. Charitable activities

	Unrestricted Funds £	Total 2026 £	Total 2025 £
Fundraising income	1,570	1,570	631

6. Co-ordinator costs paid by RHET Central

	Unrestricted Funds	Total 2026	Total 2025
	£	£	£
Co-ordinator costs paid by RHET Central	16,921	16,921	16,170

7. Other income

	Unrestricted Funds	Total 2026	Total 2025
	£	£	£
Other income	24	24	1,502

8. Raising funds

	Unrestricted Funds	Total 2026	Total 2025
	£	£	£
Fundraising costs	174	174	-

Notes to the Financial Statements for the Year Ended 28th February 2026

9. Tangible fixed assets

	Fixtures, fittings and equipment	Total
Cost	£	£
At 29th February 2025	1,912	1,912
Additions	-	-
Disposals	(1,118)	(1,118)
At 28th February 2026	794	794
Depreciation		
At 29th February 2025	1,440	1,440
Charge for the year	198	198
On disposal	(1,118)	(1,118)
At 28th February 2026	520	520
Net book values		
At 29th February 2025	472	472
At 28th February 2026	273	273

10. Financial instruments

	2026	2025
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	2,971	3,490
Carrying amount of financial liabilities		
Measured at amortised cost	280	543

11. Debtors

	2026	2025
	£	£
Other debtors	2,971	3,490

Notes to the Financial Statements for the Year Ended 28th February 2026

12. Creditors: amounts falling due within one year

	2026	2025
	£	£
Accruals and deferred income	280	543

13. Company limited by guarantee

The charitable company is a company limited by guarantee and has no share capital. The liability of the members of the charitable company is limited; however, in the event of a winding-up, each member undertakes to contribute an amount not exceeding £1.

14. Movement in funds

	At 01.03.25	Net movement in funds	Transfers between funds	At 28.02.2026
	£	£	£	£
Unrestricted funds				
General fund	25,580	(2,516)	-	26,064
Restricted funds				
Grant	-	-	-	-
Total funds	25,580	(2,516)	-	26,064

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	20,846	23,362	(2,516)
Restricted funds			
Restricted funds	19,885	19,885	-
Total funds	40,731	43,247	(2,516)

Year ended 28 February 2025:

	At 01.03.24	Net movement in funds	Transfers between funds	At 28.02.2025
	£	£	£	£
Unrestricted funds				
General fund	12,703	15,877	-	28,580
Restricted funds				
Grant	-	-	-	-
Total funds	12,703	15,877	-	28,580

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	40,550	24,673	15,877
Restricted funds			
Grant	11,807	11,807	-
Total funds	52,357	36,480	15,877

15. Transfers between funds

During the year £0 (2025: £0) was transferred from restricted funds into unrestricted funds as the criteria for the grants have been met. £0 (2025: £0) was transferred from unrestricted funds to restricted funds to cover an excess of expenditure over income.

Notes to the Financial Statements for the Year Ended 28th February 2026

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds	Total At 01.03.2026 £
Fixed assets	273	-	273
Current assets	26,071	-	26,071
Current liabilities	(280)	-	(280)
Total funds	26,064	-	26,064

Year Ended 29 February 2025:

	Unrestricted Funds £	Restricted Funds	Total At 01.03.2024 £
Fixed assets	472	-	472
Current assets	28,651	-	28,651
Current liabilities	(543)	-	(543)
Total funds	28,580	-	28,580

17. Employees

A new part-time Co-ordinator was taken on in October 2024. Funding has been secured to cover her hours and expenses for three years. (2025: 1 employee).

18. Related party transactions

There were no disclosable related party transactions during the year (2025: None).