RIVERSIDE OUT OF SCHOOL CARE SCIO

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

RIVERSIDE OUT OF SCHOOL CARE SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Collier-West	
	G Butlin	
	J Paterson	
	S Bowie (Chair)	(Appointed 11 June 2025)
	C Hay (Secretary)	
	F Berrow (Treasurer)	
Charity number (Scotland)	SC024987	
Principal address	c/o Riverside Primary School Forrest Road Stirling FK8 1UJ	
Independent examiner	Claire Neumann BA (Hons) CA AAB Macfarlane Gray House Castlecraig Business Park Stirling FK7 7WT	
Solicitors	Muirhead Buchanan 8 Allan Park Stirling FK 8 2QE	

RIVERSIDE OUT OF SCHOOL CARE SCIO

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RIVERSIDE OUT OF SCHOOL CARE SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report and financial statements for the year ended 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 constitution, 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 (FRS 102)" (effective 1 January 2019).

Objectives and activities

Purposes

The organisation's purposes are:

- The advancement of children's social and emotional development and education through play;
- The provision and organisation of recreational activities for children: and
- The prevention of poverty by enabling parents and carers to access the workplace.

Objectives and aims

Our objectives are to provide a fully integrated out of school care service offering high quality and reliable childcare which meets the needs of local people. We offer a wide range of stimulating, creative and imaginative opportunities for Primary aged children on a breakfast club, after school and holiday club basis. We plan to provide a service and environment, within our resources and health and safety considerations, which will also allow children with additional support needs full access to those play opportunities making reasonable adjustments where necessary and complying with the Equality Act 2010.

RIVERSIDE OUT OF SCHOOL CARE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Achievements and performance

ROSC has had another strong year and has experienced the most significant changes in several years.

ROSC Children Numbers

We currently have 91 children attending the breakfast and after school club.
The service is used by 71 families.

Staff Update

Perhaps the most significant change to staffing at ROSC for quite some time occurred this year with Heather confirming her plans to retire. Heather has performed an amazing job as the ROSC manager for many years and has ensured children have a safe and fun environment. We would like to give extra thanks to Heather for all her hard work ensuring the transition was as smooth as could be. We wish Heather all the best for her retirement.
We wish to welcome Teale Robertson as the new manager for ROSC and wish her every success in her new role.
Chrissie has become a practitioner after working with ROSC for the past 18 months. We have had a number of sessional play workers join us, they have been a much valued additional resource.

Children and Activities

A snack and breakfast evaluation was carried out was successful in ensuring children at ROSC are provided a healthy snack that they enjoy. Current staffing levels have allowed us to provide children with more options in their play. For example, allowing the gym hall to stay open so some children can stay inside whilst others go outside. We have been working to encourage more outdoor play throughout the year, adapting to the weather especially over the dark winter months. We have been more proactive in using children’s voice to set up play and include their opinions. We have been using a planning mind map to gather children’s ideas and requests for play/ activities and are ensuring these are carried out.

Holiday Clubs

We have planned holiday clubs that children enjoyed, with a variety of activities and play opportunities for children of all ages. Going on minibus trips for the first time in a few years was seen as a positive aspect of the holiday clubs. It encouraged children to explore, be curious and get involved with nature and their surroundings. We provided 4 holiday clubs during the 2025 year,

Financial review

The income for the year of £153,723 (2024: £155,957) has decreased from last year and expenditure of £158,207 (2024: £163,027) has decreased. Our expenditure exceeded our income this year resulting in a deficit of £4,484 (2024: deficit of £7,070).

ROSC has been given a 1 year extension to our lease by Stirling council, this now runs 2010-2034 instead of the previous 2010-2033. This amendment is in light of the time ROSC was closed due to the Covid pandemic. The fundraising this past year went well doing raffles, lucky dips and stalls at the Christmas Fayre.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details are given in the accounting policy 1.2.

Reserves policy

The general reserves at the year end are £42,543 (2024: £42,456). Our target reserves are £40,000. This was dented considerable during Covid, and we are working hard to reinstate this amount. This is based on having 6 months expenditure as recommended by Stirling Voluntary Enterprise.

Risk management

The charity maintains a risk register which is reviewed annually by the trustees. The trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

We continue to work to build stronger relationships with the school and look for situations where we can help each other out.

Structure, governance and management

Governing document

The charity is controlled by its governing document, its constitution, since becoming a Scottish Charitable Incorporated Organisation (SCIO) in April 2015.

Trustees
The Committee has met regularly throughout the year and the Chairperson role was taken over by a different parent volunteer during the summer.

Thanks to Paula Jarvie for her excellent work as the previous chair.

The trustees who served during the year and up to the date of signature of the financial statements were:

D Dionysiou	(Resigned 24 March 2025)
R Davidson	(Resigned 22 January 2025)
S Collier-West	
G Butlin	
J Paterson	
S Bowie (Chair)	(Appointed 11 June 2025)
P Jarvie	(Resigned 19 June 2025)
C Hay (Secretary)	
F Berrow (Treasurer)	

Recruitment and appointment of new trustees
Under the terms of the Constitution of the organisation, the trustees are members of the management committee which can also include elected members from the service users as well as specially co-opted members. The Trustees are elected or re-elected at the Annual General Meeting. The Trustees are drawn from the members of ROSC (parents/carers).

Obligations of the Committee
Committee members are obliged to implement and uphold all policies, and make these available to service users. Issues and policy changes are discussed at committee meetings and decisions made at such meetings by the trustees are democratic. Minutes of the management committee are made available to all members on request and through the manager. All members have voting rights at the AGM.

A Staff handbook and Parents' handbook are available setting out the main conditions and procedures. Full details of all policies and procedures are available on request and these are updated regularly in accordance with requirements of the Care Inspectorate, the regulatory body which regulates this out of school care service, and to reflect current guidance. Employees' details are retained in a confidential area of the office.

We have nothing to report under the duty of candour.

Induction and training of new trustees
The constitution and policies in place governing the operation of Riverside Out of School Care (ROSC) are available for all users of the service, who are automatically members of the organisation. When a member becomes part of the management committee, the member is reminded of the responsibilities of a trustee and the relevant policies.

RIVERSIDE OUT OF SCHOOL CARE SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Statement of trustees' responsibilities

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 Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that 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 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 sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the 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.

The trustees' report was approved by the Board of Trustees.

S Bowie (Chair)
Trustee Scott Bowie

28 April 2026

RIVERSIDE OUT OF SCHOOL CARE SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF RIVERSIDE OUT OF SCHOOL CARE SCIO

I report on the financial statements of the charity for the year ended 30 September 2025, which are set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The Charity's Trustees 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 (as amended). The charity's 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.

Claire Neumann

Claire Neumann BA (Hons) CA
AAB
Macfarlane Gray House
Castlecraig Business Park
Stirling
FK7 7WT

Dated: 08 June 2026

RIVERSIDE OUT OF SCHOOL CARE SCIO

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**2**	73	350	423	110	350	460
Charitable activities	**3**	153,208	-	153,208	155,370	-	155,370
Investments	**4**	92	-	92	127	-	127
Total income		153,373	350	153,723	155,607	350	155,957
Expenditure on:							
Charitable activities	**5**	157,204	1,003	158,207	161,875	1,152	163,027
Total expenditure		157,204	1,003	158,207	161,875	1,152	163,027
Net expenditure and movement in funds		(3,831)	(653)	(4,484)	(6,268)	(802)	(7,070)
Reconciliation of funds:							
Fund balances at 1 October 2024		79,627	693	80,320	85,895	1,495	87,390
Fund balances at 30 September 2025		75,796	40	75,836	79,627	693	80,320

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

RIVERSIDE OUT OF SCHOOL CARE SCIO

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

		2025		2024	
	Notes	**£**	**£**	**£**	**£**
Fixed assets					
Tangible assets	**11**		33,648		38,185
Current assets					
Debtors	**12**	551		19	
Cash at bank and in hand		55,488		53,464	
		56,039		53,483	
Creditors: amounts falling due within one year	**13**	(13,851)		(11,348)	
Net current assets			42,188		42,135
Total assets less current liabilities			75,836		80,320
Income funds					
Restricted funds	**16**		40		693
<u>Unrestricted funds</u>					
Designated funds	**18**	33,253		37,171	
General unrestricted funds	**17**	42,543		42,456	
			75,796		79,627
			75,836		80,320

The financial statements were approved by the Trustees on 28 April 2026

Scott Bowie

S Bowie (Chair)
Trustee

RIVERSIDE OUT OF SCHOOL CARE SCIO

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

Charity information
Riverside Out of School Care SCIO is a Scottish Charitable incorporated organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, 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 (FRS 102)” (second edition - October 2019) (effective as of 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

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 reviewed the future funding and activities of the charity The charity has 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.

1.3 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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 Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

<u>Donations and similar income</u>
Donations and similar income are included in the year in which they are receivable, which is when the charity becomes entitled to the resource and receipt is probable.

<u>Income from charitable activities</u>
Grants receivable and fees are credited to the Statement of Financial Activities in the year in which they are receivable.

<u>Investment income, rental income and similar income</u>
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1 Accounting policies **(Continued)**

1.5 Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities, the charity is not registered for VAT and accordingly expenditure is shown gross.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Long Leasehold	24 years straight line
Fixtures & fittings	25% on reducing balance
Computer equipment	25% on cost

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 the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity 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).

1.8 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.

1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

RIVERSIDE OUT OF SCHOOL CARE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies **(Continued)**

1.10 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.

1.11 Retirement benefits

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

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	73	-	73	110	-	110
Grants	-	350	350	-	350	350
	73	350	423	110	350	460
Grants						
Round Table	-	350	350	-	350	350
	-	350	350	-	350	350

3 Charitable activities

	2025 £	2024 £
Fees	57,782	69,269
Childcare Vouchers	94,405	85,381
Fundraising	1,021	720
	153,208	155,370
Analysis by fund		
Unrestricted funds	153,208	155,370

RIVERSIDE OUT OF SCHOOL CARE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

4 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	92	127

5 Charitable activities

	2025	**2024**
	£	**£**
Staff costs	137,489	141,951
Consumables	8,315	8,358
Trips & transport	-	72
Depreciation	618	622
	146,422	151,003
Share of support costs (see note 6)	7,717	8,250
Share of governance costs (see note 6)	4,068	3,774
	158,207	163,027
Analysis by fund		
Unrestricted funds	157,204	161,875
Restricted funds	1,003	1,152
	158,207	163,027

RIVERSIDE OUT OF SCHOOL CARE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

6 Support costs allocated to activities

	2025	2024
	£	£
Insurance	703	699
Telecommunications	1,361	1,325
Post & stationery	525	320
Sundry	635	550
Staff expenses	441	804
Leasehold depreciation	3,918	4,375
Bank charges	134	144
Bad debts	-	33
Governance costs	4,068	3,774
	11,785	12,024
Analysed between:		
Support costs	7,717	8,250
Governance costs	4,068	3,774
	11,785	12,024

	2025	2024
Governance costs comprise:	£	£
Accountancy	4,068	3,774
	4,068	3,774

7 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	4,537	4,998

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

RIVERSIDE OUT OF SCHOOL CARE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	12	11

Employment costs	2025 £	2024 £
Wages and salaries	132,191	137,600
Social security costs	3,268	2,149
Other pension costs	2,030	2,202
	137,489	141,951

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

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

11 Tangible fixed assets

	Long Leasehold £	Fixtures & fittings £	Computer equipment £	Total £
Cost				
At 1 October 2024	100,606	349	3,169	104,124
At 30 September 2025	100,606	349	3,169	104,124
Depreciation and impairment				
At 1 October 2024	63,075	302	2,562	65,939
Depreciation charged in the year	3,918	12	607	4,537
At 30 September 2025	66,993	314	3,169	70,476
Carrying amount				
At 30 September 2025	33,613	35	-	33,648
At 30 September 2024	37,531	47	607	38,185

RIVERSIDE OUT OF SCHOOL CARE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

12 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	551	19

13 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Deferred income	14	907	8,932
Other creditors		9,751	-
Accruals		3,193	2,416
		13,851	11,348

14 Deferred income

	2025	2024
	£	£
Other deferred income	907	8,932

Deferred income is included in the financial statements as follows:

	2025	2024
	£	£
Deferred income is included within:		
Current liabilities	907	8,932
Movements in the year:		
Deferred income at 1 October 2024	8,932	8,304
Released from previous periods	(134)	(1,772)
Reclassified as other creditors	7,891	-
Resources deferred in the year	-	2,400
Deferred income at 30 September 2025	907	8,932

Deferred income relates to refundable deposits and fees received in advance for services to be provided during 2025-26.

15 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	2,030	2,202

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

16 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.

	At 1 October 2024 £	Incoming resources £	Resources expended £	At 30 September 2025 £
Adapt and Thrive	167	-	(167)	-
The Stirling and Bridge of Allan Round Table	350	350	(660)	40
Stirling Council Summer Holidays Food & Childcare	176	-	(176)	-
	693	350	(1,003)	40

Previous year:	At 1 October 2023 £	Incoming resources £	Resources expended £	At 30 September 2024 £
Adapt and Thrive	1,319	-	(1,152)	167
The Stirling and Bridge of Allan Round Table	-	350	-	350
Stirling Council Summer Holidays Food & Childcare	176	-	-	176
	1,495	350	(1,152)	693

Nature and purpose of funds

Adapt and Thrive
This funding was awarded to help this organisation to adapt to the challenges presented by COVID-19 and build back better to thrive in the future.

The Stirling and Bridge of Allan Round table grant
The purpose of the funding was to help with the purchase of resources for the quiet area.

Summer Holidays Food & Childcare
This fund includes a grant from Stirling Council to provide free Summer Club places to families who may not be able to access their services.

RIVERSIDE OUT OF SCHOOL CARE SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

17 Unrestricted funds

		Movement in funds					Movement in funds				
	Balance at 1 October 2023	Incoming resources	Resources expended	Transfers	Gains and losses	Balance at 1 October 2024	Incoming resources	Resources expended	Transfers	Gains and losses	Balance at 30 September 2025
General	43,989	155,607	(157,140)	-		42,456	153,375	(153,288)	-	-	42,543

18 Designated funds

		Movement in funds			Movement in funds		
	Balance at 1 October 2023	Incoming resources	Resources expended	Balance at 1 October 2024	Incoming resources	Resources expended	Balance at 30 September 2025
	£	£	£	£	£	£	£
Property	41,906	-	(4,735)	37,171	-	(3,918)	33,253

Property fund
This fund represents the net book value of the long leasehold asset, which is being released to the income and expenditure account over 24 years.

19 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 30 September 2025:			
Tangible assets	33,648	-	33,648
Current assets/(liabilities)	42,148	40	42,188
	75,796	40	75,836

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 30 September 2024:			
Tangible assets	38,185	-	38,185
Current assets/(liabilities)	41,442	693	42,135
	79,627	693	80,320

20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).