Charity registration number: SC025811

Rowland's (Selkirk) SCIO

A Scottish Charitable Incorporated Organisation
Annual Report and Financial Statements

for the Year Ended 31 July 2026

Rowland's (Selkirk) SCIO

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Rowland's (Selkirk) SCIO

Reference and Administrative Details

Chairman	Hollie Callaghan
Trustees	Hollie Callaghan Judith Cormack Lorna Hunter Daniel Simmons
Secretary	Judith Cormack
Charity Registration Number	SC025811
Principal Office	24-26 West Port Selkirk TD7 4DG
Independent Examiner	David Campbell Deans Accountants & Business Advisors 27 North Bridge Street Hawick TD9 9BD

Rowland's (Selkirk) SCIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 July 2026.

Objectives and activities

Objects and aims

The main objectives are:-

1) to advance the education of young people aged between 12 and 25 years of age, who live or work in Selkirk and surrounding settlements, by developing their physical, mental and spiritual capacities so that they may grow to full maturity as individuals and members of society, without distinction as to race, ethnicity, gender, sexual orientation, ability, faith, political or religious beliefs.

2) to improve the conditions of life for young people in Selkirk and surrounding settlements by the provision of a leisure and recreational facility for the purpose of youth work.

Objectives, strategies and activities

This year has been a time of change for Rowlands. We were sad to see our trustees step down due to health, family other work and life commitments and we thank them for their time, support and guidance wishing them well on their own new adventures. And welcome aboard to the new trustees who have came with fresh ideas and enthusiasm to take Rowlands forward.

The staff team has also seen change with Sue leaving us to go and set up her pottery business, leaving her role and stepping stones worker and allowing Morgan to join our team as her replacement. Emily has also left to focus on her final year at University and John has joined our team, with his role at the high school enabling him to fit in quickly to the team. All of the staff team do a great job enabling us to provide a varied program of activities.

This has been achieved through the setting up or our new youth committee although in early stages as a I write, but already are working on some great ideas for activities and fundraising which we will soon be able to report on
This year has seen us provide a variety of activities and groups during the week including cooking group, supporting board games, boba tea and café team,

We have also been lucky to receive funding from the Scottish Governments Youth Facilities Fund. And we used this money to upgrade our kitchen with new cupboards and flooring making it a clean and fresh space to use. We have welcomed Bliss Bakes to the kitchen, with Brooke, an ex-member but still attending high school the opportunity to use our kitchen to kick start her cake shed, which has already received great publicity locally. With some of this grant we have been able to purchase paint to freshen up the whole building and there is a group of young people coming in each week to help.

Our transitions program continues to do well and we visit all of the feeder primaries, showcasing the work we do here at Rowlands encouraging young people to attend our Thursday evening sessions ad taking questions. Our transition program continues to be popular with around 40 – 50 young people attending

The holiday period can be quite a stressful time for families, extra food being eaten , activities being wanted and everyone being at home together for long periods of time. To support this we keep our Monday and Friday drop ins running with free food and activities, through funding from Scottish Borders Council we provide a variety of free activities for all young people to attend. Trying where possible to keep our money local and using stable life for horse riding as well as strips to Edinburgh festival using buses and trains and encouraging independent travel.

The borders wide National Lottery funded Stepping Stones Program continues to support young people who refer themselves, are referred by school or other partners or parents for as long as they need it. Some of the issues we support young people with include bullying, friendships family relations ships, self harm, bereavement. Many young people stay with the program for a short time and others for longer. But once on file can come back whenever they need it and rarely have to go through the process of a waiting list.

Other partnerships with the primary and high schools, other mental health support services, our local businesses and neighbours and those who also donate monthly through gift aid to support our work.
Thank you all!
Susan Law
Manager

Achievements and performance

This year has been another exciting time filled with opportunities for young people here at Rowlands to take part in a variety of groups and activities in our building ,, in our community and further afield.

After last years AGM when all trustees stepped down due to a variety of reasons, as the new board we have came together through a program of inhouse training and information sharing sessions using our own knowledge as well as the support from BCA and SCVO to help give us the skills and knowledge to take on the role as trustees which we continue to grow and develop

We'd like to thank all of the volunteers who help support the work of Rowlands – if this is through volunteering on our board of trustees to oversea the organisation and make sure we are financially secure as well as the volunteer team who make themselves available to help and share their time and skills with the drop ins your time and support to what we do is appreciated.

We were sad to loose Emily as she left to focus on her last year of studies but our existing staff team of John, Morgan, Ali and Kady continue to plan, deliver and evaluate sessions through out the week in response to the needs of our members. Thanks also to Susan our Manager who works hard to support the trustees and staff team.

Partnership work continues to be an important part of what we can achieve continuing our successful transitions program with the High school and Feeder primaries, working with Sustainable Selkirk and others. We also continue to work closely with Beyond Earlston with whom we share resources and activities across each of our programs giving wider opportunities to young people. We also try where possible to spend our money locally giving young people the chance to participate in activities on their door step.

Moreso in our school holiday program which continues to be well attended with a variety of home and away activities including, inflatables, Aqua dash, Ryze, laser tag and much more. We successfully fill of our trips with the feedback from the young people, their parents as well as the staff team and volunteers has been really positive. With young people helping we have been to a few Selkirk Market days and Christmas fayres to raise awareness and funds of the work we do. And our new tuck shop group will be looking at other ways in which to increase and generate our own income, enabling them to build confidence in speak with others, planning and presenting items for sale alongside managing their budget.

We continue to apply for funding to keep the lights on and the doors open and we are thankful for the investments this year from the Awards for All, Scottish Borders Council and the National Lottery. We also received a substantial grant from the Scottish Governments Youth Facilities Fund which enables us to upgrade our kitchen space with new appliances and worktops, a space which is used for all our drop ins providing food and drinks to all our drop ins and meetings as well as for our Tuesday night cooking group who provide a variety of foods to share each week. We are still a member of fare share and have weekly deliveries from them with any excess being shared to the wider community with the foodbank and Selkirk pantry

Other groups which have run throughout the year have been the reinstatement of the Printasaurus which have been learning to use the equipment and print items both for sale and to use in Rowlands, which includes our new aprons! The craft and cooking groups and we share our space and work in partnership with LGBT Youth Scotland and Heroes of Gamenight who lead on our board games night each week. Stepping stones which is a borders wide program, led by the seven locality managers continues to be a success. We are able to provide one to one to young people on issues affecting them such as frineships, bullying, peer and family relationships, drug and alcohol

We are forever grateful to those who donate a monthly amount to us. This money goes into our group work fund enabling us to purchase items to provide a variety of opportunities throughout the year. We welcome any other contributions of financial donations or support to enable us to enrich our opportunity to young people. In the year ahead, we look forward to further development of all our existing projects extending our reach and including our membership.

We are always interested in meeting new people who can support us and give new opportunities to young people. If you want to find out more about what happens her at Rowland and how you might get involved, feel free to drop by or have a look at our facebook and social media pages.

Financial review

The charity incurred a deficit of £15,814 during the year. The deficit has reduced reserves. The deficit represents expenditure arising in 2025/6 where the income was received in an earlier accounting period.

Policy on reserves

It is the policy of the charity to maintain unrestricted funds at a level that equates to approximately three months of unrestricted expenditure (the charity's core activities are mainly funded by restricted funds).

Unrestricted funds held at 31st July 2026 amounted to £12,423 (2025: £37,545) which was acceptable to Trustees.

Going concern

The charity is a going concern

Structure, governance and management

Nature of governing document

Rowland's (Selkirk) ' the charity ' incorporated on 7th June 2010 (No. SC379827) as a company limited by guarantee and a recognised Scottish Charity (No SC025811), governed by its Memorandum and Articles of Association. On 19th February 2019 Rowland's (Selkirk) converted to Rowland's (Selkirk) SCIO, a Scottish Charitable Organisation governed by its constitution, following approval by the members at the AGM in November 2018.

Recruitment and appointment of trustees

The Board of Trustees is appointed by the members of the SCIO. At each Annual General Meeting, all of the Trustees retire from office but are eligible for re-election. New Trustees take part in an induction programme which aims to familiarise them with the charity's values, aims and objectives together with its day to day operations, in addition to clarifying their statutory responsibilities as Trustees of a charity. There is no fixed term for Trustees

Organisational structure

The Trustees serve on a voluntary basis and are responsible for the charity's overall direction, its administration and financial affairs.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses short term current accounts to maintain funds and where appropriate, interest bearing accounts.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Funds held as custodian trustee on behalf of others

No funds are held on behalf of others.

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 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 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 business.

The trustees are responsible for keeping proper 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 Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the constitution. The trustees 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 are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 18 November 2026 and signed on its behalf by:

Hollie Callaghan
.....
Hollie Callaghan
Chairman and trustee

J. Cormack
.....
Judith Cormack
Secretary and trustee

Rowland's (Selkirk) SCIO

Independent Examiner's Report to the trustees of Rowland's (Selkirk) SCIO

I report to the trustees on my examination of the accounts of Rowland's (Selkirk) SCIO for the year ended 31 July 2026.

Responsibilities and basis of report

As the charity trustees of Rowland's (Selkirk) SCIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.

I report in respect of my examination of the Rowland's (Selkirk) SCIO's accounts carried out under section 44 (1)(c) of the 2005 Act and section 145 of the 2011 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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

Since the charity has prepared its accounts on an accruals basis and is also registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Rowland's (Selkirk) SCIO as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....

David Campbell
Deans Accountants & Business Advisors
ICAS

27 North Bridge Street
Hawick
TD9 9BD

Date: 20-11-26

Rowland's (Selkirk) SCIO

Statement of Financial Activities for the Year Ended 31 July 2026

	Note	Unrestricted funds £	Restricted funds £	Total 2026 £
Income and Endowments from:				
Donations and legacies	2	5,157	76,192	81,349
Other trading activities	3	247	-	247
Investment income	4	4,439	-	4,439
Other income	5	1,646	-	1,646
Total income		11,489	76,192	87,681
Expenditure on:				
Raising funds	6	(2,553)	-	(2,553)
Charitable activities	7	(34,058)	(66,884)	(100,942)
Total expenditure		(36,611)	(66,884)	(103,495)
Net (expenditure)/income		(25,122)	9,308	(15,814)
Net movement in funds		(25,122)	9,308	(15,814)
Reconciliation of funds				
Total funds brought forward		166,595	35,738	202,333
Total funds carried forward	12	141,473	45,046	186,519

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	2	22,175	66,769	88,944
Other trading activities	3	1,627	-	1,627
Investment income	4	4,024	-	4,024
Other income	5	7,894	-	7,894
Total income		35,720	66,769	102,489
Expenditure on:				
Raising funds		(10,186)	(47)	(10,233)
Charitable activities	7	(33,199)	(61,501)	(94,700)
Total expenditure	6	(43,385)	(61,548)	(104,933)
Net (expenditure)/income		(7,665)	5,221	(2,444)
Net movement in funds		(7,665)	5,221	(2,444)
Reconciliation of funds				
Total funds brought forward		174,260	30,517	204,777
Total funds carried forward	12	166,595	35,738	202,333

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 is shown in note 12.

Rowland's (Selkirk) SCIO

(Registration number: SC025811)
Balance Sheet as at 31 July 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible assets	11	129,050	129,050
Current assets			
Cash at bank and in hand		57,469	73,283
Net assets		186,519	202,333
Funds of the charity:			
Restricted income funds			
Restricted funds	12	45,046	35,738
Unrestricted income funds			
Unrestricted funds		141,473	166,595
Total funds	12	186,519	202,333

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 18 November 2026 and signed on their behalf by:

Hollie Callaghan
.....
Hollie Callaghan
Chairman and trustee

J. Cormack
.....
Judith Cormack
Secretary and trustee

Notes to the Financial Statements for the Year Ended 31 July 2026

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Accounts (Scotland) Regulations 2006.

Basis of preparation
Rowland's (Selkirk) SCIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts are presented in £ and are rounded to the nearest £1.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments
Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	3,339	275	3,614
Gift aid reclaimed	318	-	318
Grants, including capital grants;			
Government grants	1,500	75,917	77,417
Total for 2026	5,157	76,192	81,349
Total for 2025	22,175	66,769	88,944

3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Events income;		
Other events income	247	247
Total for 2026	247	247
Total for 2025	1,627	1,627

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	269	269
Income from rents	4,170	4,170
Total for 2026	4,439	4,439
Total for 2025	4,024	4,024

5 Other income

	Unrestricted funds General £	Total funds £
Fees and supplies	1,646	1,646
Total for 2026	1,646	1,646
Total for 2025	7,894	7,894

6 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Costs of goods sold		2,516	-	2,516
Allocated support costs		7	-	7
Total for 2026		2,523	-	2,523
Total for 2025		4,678	47	4,725

b) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Other investment management costs;			
Property repairs		30	30
Total for 2026		30	30
Total for 2025		5,508	5,508

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2026 £	Total 2025 £
Staff costs		18,985	44,609	63,594	68,575
Allocated support costs		14,318	22,275	36,593	25,405
Governance costs		755	-	755	720
		34,058	66,884	100,942	94,700

	Unrestricted funds General £	Restricted funds £	Total funds £
Heat, light & water	2,572	-	2,572
Insurance	1,926	-	1,926
Telephone	1,120	-	1,120
Youth activities	1,236	1,703	2,939
Recruitment	77	18	95
General office costs	1,068	1,852	2,920
Payroll costs	855	-	855
Travel costs	89	-	89
Cleaning	318	-	318
Repairs & maintenance	3,867	18,685	22,552
Affiliation fees	110	-	110
IT costs	672	-	672
Fundraising expenses	291	-	291
Support fund	30	14	44
Volunteer expenses	54	-	54
Other staff costs	25	-	25
Bank charges	8	3	11
Total for 2026	14,318	22,275	36,593
Total for 2025	16,660	8,745	25,405

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Independent examiner fees		
Examination of the financial statements	755	755
Total for 2026	755	755
Total for 2025	720	720

9 Staff costs

The aggregate payroll costs were as follows:

	2026 £	2025 £
Staff costs during the year were:		
Wages and salaries	62,587	67,506
Pension costs	755	750
Other staff costs	252	319
	63,594	68,575

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2026 No	2025 No
Administration	7	6

2 (2025 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 August 2025	129,050	129,050
At 31 July 2026	129,050	129,050
Depreciation		
At 31 July 2026	-	-
Net book value		
At 31 July 2026	129,050	129,050
At 31 July 2025	129,050	129,050

12 Funds

	Balance at 1 August 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 July 2026 £
Unrestricted funds					
General					
General fund	22,627	7,589	(35,796)	5,509	(71)
Property fund	14,918	3,900	(815)	(5,509)	12,494
	37,545	11,489	(36,611)	-	12,423
Designated					
Designated property Fund	129,050	-	-	-	129,050
Total unrestricted funds	166,595	11,489	(36,611)	-	141,473
Restricted funds					
CYPLG fund	987	7,201	(18,188)	-	(10,000)
Stepping stones fund	1,959	27,693	(15,352)	-	14,300
Holiday programme	9,651	6,860	(7,791)	-	8,720
Awards for all - national lottery	23,141	-	(6,115)	-	17,026
CLLD fund	-	19,438	(19,438)	-	-
Robertson trust	-	15,000	-	-	15,000
Total restricted funds	35,738	76,192	(66,884)	-	45,046
Total funds	202,333	87,681	(103,495)	-	186,519

	Balance at 1 August 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 July 2025 £
Unrestricted funds					
General					
General fund	30,650	35,362	(43,385)	-	22,627
Property fund	14,560	358	-	-	14,918
	45,210	35,720	(43,385)	-	37,545
Designated					
Designated property Fund	129,050	-	-	-	129,050
Total unrestricted funds	174,260	35,720	(43,385)	-	166,595
Restricted					
CYPLG fund	-	9,602	(25,437)	16,822	987
Stepping stones fund	-	18,253	(14,469)	(1,825)	1,959
Holiday programme	9,417	7,393	(2,178)	(4,981)	9,651
Awards for all - national lottery	20,000	30,382	(13,345)	(13,896)	23,141
Weir charitable trust	1,100	-	-	(1,100)	-
CLLD fund	-	1,140	(6,120)	4,980	-
Total restricted funds	30,517	66,770	(61,549)	-	35,738
Total funds	204,777	102,490	(104,934)	-	202,333

13 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 July 2026
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	129,050	-	129,050
Current assets	12,423	-	45,046	57,469
Total net assets	12,423	129,050	45,046	186,519

	Unrestricted funds		Restricted funds	Total funds at 31 July 2025
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	129,050	-	129,050
Current assets	38,300	-	35,738	74,038
Current liabilities	(755)	-	-	(755)
Total net assets	37,545	129,050	35,738	202,333