Company registration number: SC093015

Charity registration number: 11436

Whitchester Christian Centre

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2025

Whitchester Christian Centre

Contents

Whitchester Christian Centre

Reference and Administrative Details

Trustees	H M P Miller
	R R Brett
	C T Brett
	T W Hatton
	P Taylor
Charity Registration Number	11436
Company Registration Number	SC093015
	The charity is incorporated in Scotland.
Registered Office	Borthaugh Hawick TD9 7LN
Accountants	Deans Accountants And Business Advisors Ltd 27 North Bridge Street Hawick Scottish Borders TD9 9BD

Whitchester Christian Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2025. It is with great sadness that we report that Helen Miller, long-standing Director and Trustee of Whitchester Christian Centre, died on 13th October 2025.

Objectives and activities

Objects and aims

The object and principal activity of the charitable company are to advance and promote Christian Religion by:

- organising conferences to provide education and instruction in Christian doctrine and principles and opportunity for discussion, fellowship and worship among Christians and their friends and other members of the public:

- provide at Whitchester or elsewhere accommodation, catering, care and counselling, so that rest, refreshment. healing, rehabilitation, restoration, whether physical, mental, emotional or spiritual, in the context of Christian fellowship and community, may be given to anyone suffering from stress due to bereavement, overwork, marital breakdown or any other reason:

- provide accommodation and catering or other services for individuals seeking peace and solitude for worship and meditation and study of the Christian faith or for groups wishing to meet together to explore the Christian faith and doctrine.

The charitable company addresses these objectives by operating a Christian Centre at Borthaugh near Hawick in the Scottish Borders. The house is open to anyone seeking to benefit from the charitable company's objectives. The charitable company also organises various conferences and activities throughout the year.

Achievements and performance

During the year our income from charitable activities decreased from £58,239 in 2024 to £49,912. However other income increased to £28,718 from £21,460 in 2024.

Expenditure on charitable activities reduced compared to 2024, from £95,431 to £90,854.

Financial review

The deficit on unrestricted funds for the year was £12,082 (2024: £13,978).

Policy on reserves

The trustees would prefer to run the charity with 6 months expenditure covered by the unrestricted reserves at any time. However, this has continued not being the case this year and the aim is to make a continued progress towards this level of reserves.

Whitchester is currently blessed by a talented and devoted staff team. The directors believe that it will only be possible to increase the reserves in the long term if the staffing levels are increased further. However, increasing staff increases fixed costs, some of which will be covered by additional income in the future.

We are actively seeking to increase our donation income to help cover increased staff costs. We are also aiming to increase our turnover by making Whitchseter's ministry more widely known, through better contacts with churches in Scotland and the north of England. We are also upgrading our website and seeking to expand our social media presence.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, its Memorandum and Articles and constitutes a limited company limited by guarantee.

Recruitment and appointment of trustees

In accordance with the Articles of Association, the directors may appoint a member of the charitable company as a director either to fill a casual vacancy or as an addition to the Board provided that the maximum number of ten is not exceeded. No person who is not a member of the charitable company shall in any circumstances be eligible to hold office as a director. Applications for membership shall be open to persons who are engaged in supporting and furthering in any way the charitable company's objects and such other persons as the Board shall invite to apply.

Organisational structure

The directors meet as often as necessary, generally four or five times a year and are responsible for overseeing all of the charitable company's activities. The Board makes decisions on company strategies, whilst the Warden is involved in decision making on a day-to-day basis.

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.

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 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 a mixture of long-term and short-term debt finance.

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

Statement of trustees' responsibilities

The trustees (who are also the directors of Whitchester Christian Centre for the purposes 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 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 charitable company will continue in business.

Whitchester Christian Centre

Trustees' Report

The trustees are responsible for keeping proper accounting records that can 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, 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.

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.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 8 December 2025 and signed on its behalf by:

Ros Brett

....

R R Brett
Trustee

Whitchester Christian Centre

Independent Examiner's Report to the trustees of Whitchester Christian Centre

I report on the accounts of the charity for the year ended 30 June 2025 which are set out on pages 6 to 19 .

Respective responsibilities of trustees and examiner
The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees considers 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 report
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 seeking explanations from you as 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:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

....
David Campbell
Deans Chartered Accountants and Business Advisors
ICAS

27 North Bridge Street
Hawick
TD9 9BD

Date: 29-12-25

Whitchester Christian Centre

Statement of Financial Activities for the Year Ended 30 June 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	28,545	-	28,545
Charitable activities	4	46,912	3,000	49,912
Investment income	5	173	-	173
Total income		75,630	3,000	78,630
Expenditure on:				
Charitable activities	6	(87,712)	(3,142)	(90,854)
Total expenditure		(87,712)	(3,142)	(90,854)
Net expenditure		(12,082)	(142)	(12,224)
Net movement in funds		(12,082)	(142)	(12,224)
Reconciliation of funds				
Total funds brought forward		36,146	24,782	60,928
Total funds carried forward	19	24,064	24,640	48,704

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	21,234	-	21,234
Charitable activities	4	58,239	-	58,239
Investment income	5	226	-	226
Total income		79,699	-	79,699
Expenditure on:				
Charitable activities	6	(93,677)	(1,754)	(95,431)
Total expenditure		(93,677)	(1,754)	(95,431)
Net expenditure		(13,978)	(1,754)	(15,732)
Net movement in funds		(13,978)	(1,754)	(15,732)
Reconciliation of funds				
Total funds brought forward		50,124	26,536	76,660
Total funds carried forward	19	36,146	24,782	60,928

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

The funds breakdown for 2025 and 2024 is shown in note 19.

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

Whitchester Christian Centre

(Registration number: SC093015)
Balance Sheet as at 30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	58,395	65,772
Current assets			
Stocks	14	2,242	2,266
Debtors	15	944	284
Cash at bank and in hand	16	17,238	14,372
		20,424	16,922
Creditors: Amounts falling due within one year	17	(7,405)	(4,951)
Net current assets		13,019	11,971
Total assets less current liabilities		71,414	77,743
Creditors: Amounts falling due after more than one year	18	(22,710)	(16,815)
Net assets		48,704	60,928
Funds of the charity:			
Restricted income funds			
Restricted funds	19	24,640	24,782
Unrestricted income funds			
Unrestricted funds		24,064	36,146
Total funds	19	48,704	60,928

For the financial year ending 30 June 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime and in accordance with section 44 of the Charities and Trustee Investment (Scotland) Act 2005.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Whitchester Christian Centre

(Registration number: SC093015)
Balance Sheet as at 30 June 2025

The financial statements on pages 6 to 19 were approved by the trustees, and authorised for issue on 8 December 2025 and signed on their behalf by:

C.T. Brett
....
C T Brett
Trustee

TW Hatton
....
T W Hatton
Trustee

Notes to the Financial Statements for the Year Ended 30 June 2025

1 Charity status

The charity is limited by guarantee, incorporated in Scotland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
Borthaugh
Hawick
TD9 7LN

These financial statements were authorised for issue by the trustees on 8 December 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

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 Companies Act 2006.

Basis of preparation
Whitchester Christian Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Sterling (£) and 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 nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furnishings	15% reducing balance
Equipment	25% reducing balance

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

Restricted income funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	24,600	24,600	20,027
Gift aid reclaimed	3,945	3,945	1,207
	28,545	28,545	21,234

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Individuals	24,600	-	24,600	23,952
Conferences	19,293	-	19,293	29,937
Day visitors	1,014	-	1,014	147
Sundry Income	9,114	-	9,114	4,203
Grants	-	3,000	3,000	-
	54,021	3,000	57,021	58,239

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	173	173	226

6 Expenditure on charitable activities

	Note	Unrestricted General £	Restricted £	Total 2025 £	Total 2024 £
Whitchester Christian Centre					
Resources expended		39,588	1,429	41,017	46,307
Staff costs		37,582	-	37,582	36,557
Allocated support costs	7	2,375	-	2,375	2,243
Governance costs	7	8,167	1,713	9,880	10,324
		87,712	3,142	90,854	95,431

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Finance costs £	Other support costs £	Total 2025 £	Total 2024 £
Volunteer expenses	-	-	-	1,250
Bank charges	1,615	-	1,615	993
Trustees Expenses	-	760	760	-
	1,615	760	2,375	2,243

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Independent examiner fees				
Examination of the financial statements	1,080	-	1,080	960
Legal fees	652	-	652	730
Depreciation, amortisation and other similar costs	6,435	1,713	8,148	8,634
	8,167	1,713	9,880	10,324

8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	8,148	8,634

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

C T Brett
£760 (2024: £Nil) of expenses were reimbursed to C T Brett during the year.

T W Hatton

K Hatton wife of T Hatton received monies from the charity during the year for services provided on normal commercial terms totalling £2,232.

No trustees have received any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	36,487	35,492
Pension costs	1,095	1,065
	37,582	36,557

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:

	2025 No	2024 No
Guest house and retreat staff	2	2

2 (2024 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

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

11 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	1,080	960

12 Taxation

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

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Other tangible fixed asset £	Total £
Cost				
At 1 July 2024	62,021	17,152	21,964	101,137
Additions	-	-	771	771
At 30 June 2025	62,021	17,152	22,735	101,908
Depreciation				
At 1 July 2024	6,201	13,161	16,003	35,365
Charge for the year	6,201	392	1,555	8,148
At 30 June 2025	12,402	13,553	17,558	43,513
Net book value				
At 30 June 2025	49,619	3,599	5,177	58,395
At 30 June 2024	55,820	3,991	5,961	65,772

14 Stock

	2025 £	2024 £
Stocks	2,242	2,266

The cost of stock recognised as an expense in the year amounted to £5 (2024 - £570).

15 Debtors

	2025 £	2024 £
Prepayments	944	284

16 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	16	57
Cash at bank	17,222	14,315
	17,238	14,372

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Other loans	1,105	1,105
Other taxation and social security	16	16
Accruals	3,830	3,830
Deferred income	2,454	-
	7,405	4,951

18 Creditors: amounts falling due after one year

	2025 £	2024 £
Other loans	22,710	16,815

19 Funds

	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Balance at 30 June 2025 £
Unrestricted funds				
General				
Whitchester Christian Centre	36,146	75,630	(87,712)	24,064
Restricted funds				
Annexe Fund	1,067	-	(160)	907
Access Fund	8,780	-	-	8,780
Improvement Fund	34	-	(9)	25
Improve/Education Fund	-	3,000	(1,429)	1,571
Bedrooms Fund	5,507	-	(500)	5,007
Disabled Fund	9,394	-	(1,044)	8,350
Total restricted funds	24,782	3,000	(3,142)	24,640
Total funds	60,928	78,630	(90,854)	48,704

Whitchester Christian Centre

Notes to the Financial Statements for the Year Ended 30 June 2025

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
Unrestricted funds				
General				
Whitchester Christian Centre	50,124	79,699	(93,677)	36,146
Restricted				
Annexe Fund	1,255	-	(188)	1,067
Access Fund	8,780	-	-	8,780
Improvement Fund	46	-	(12)	34
Bedrooms Fund	6,017	-	(510)	5,507
Disabled Fund	10,438	-	(1,044)	9,394
Total restricted funds	26,536	-	(1,754)	24,782
Total funds	76,660	79,699	(95,431)	60,928

The specific purposes for which the funds are to be applied are as follows:

Annexe Fund - represents the net book value in fixed asset for equipment and furnishings purchased for the Annexe by way of a restricted gift. The fund will be reduced annually by depreciation.

Access Fund - supports people in need of funding for their accommodation.

Improvements Fund - to cover the costs of improvements and upgrades to the building, fabric and contents. The balance represents the net book value of capitalised items. The remaining fund will be reduced annually by depreciation.

Bedroom Fund - provided to upgrade the bedrooms, particularly to ensuite.

Disabled Fund - disability improvements. This arises from Suselle Boffey's legacy. At least 50% of the sums bequeathed are to be used to improve access or facilities or otherwise for the benefit of disabled people. The trustees have formed a designated fund for the remaining 50% for the same purpose as the restricted fund.

20 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2025 £
Tangible fixed assets	44,106	14,289	58,395
Current assets	10,073	10,351	20,424
Current liabilities	(7,405)	-	(7,405)
Creditors over 1 year	(22,710)	-	(22,710)
Total net assets	24,064	24,640	48,704

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2024 £
Tangible fixed assets	49,770	16,002	65,772
Current assets	8,142	8,780	16,922
Current liabilities	(4,951)	-	(4,951)
Creditors over 1 year	(16,815)	-	(16,815)
Total net assets	36,146	24,782	60,928