

YOKER RESOURCE CENTRE SCIO
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2025

Registered Charity No. SC050764

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report and financial statements for the Yoker Resource Centre SCIO for the period 1st April 2024 to 31st March 2025.

REFERENCE AND ADMINISTRATIVE INFORMATION

Yoker Resource Centre SCIO is a Scottish Charitable Incorporated Organisation, which was formed on 10th February 2021.

CHARITY REGISTRATION NUMBER

SC050764

PRINCIPAL OFFICE

10 Kelso Place
Yoker
Glasgow
G14 0LL

INDEPENDENT EXAMINER

A & A Accountants
1037 Sauchiehall Street
Finnieston
GLASGOW
G3 7TZ

BANKERS

Cooperative Bank
1 Baloon Street
Manchester
M4 4BE

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES

STRUCTURE GOVERNANCE AND MANAGEMENT**Governing Document**

Yoker Resource Centre SCIO is a Scottish Charitable Incorporated Organisation, which was formed on 10th February 2021.

Appointment of Trustees

The Trustees are appointed under the terms of the constitution by the membership. The maximum number of Trustees (excluding for this purpose alternate trustees) is 15, of whom a maximum of one third can be co-opted.

Organisational Structure

The Yoker Resource Centre SCIO is a Scottish Charitable Incorporated Organisation, charity number SC050764, incorporated on 10th February 2021. A Board of Trustees administers the charity. The Board meets regularly and has appointed a Senior Officer to manage the project staff and the day-to-day operations of the charity. To facilitate effective operations the Senior Officer, while ultimately accountable to the Board, has delegated authority for operational matters including service provision, finance and administration.

Risk Management

The Charity Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

The Charity Trustees' have agreed clear lines of delegation and authority to the Senior Officer including delegated authority for operational matters including service provision, finance and administration.

Key Management Personnel

The Trustees consider the Board of Trustees and the Senior Officer comprise the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis.

Charitable Objectives

The organisation's objectives are: The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage with a view to improving their condition and quality of life and furtherance thereof by:

- Providing advocacy, information and other forms of support.
- Promoting and encouraging the training and education of people in developing their skills in order to help them improve their situation.
- Promoting the understanding and awareness of the rights of the individual, as well as their families and carers where relevant, and.
- Encouraging people to involve themselves in all aspects of society and, in particular, in those decisions affecting themselves and their families and carers where relevant through co-operation with the authorities and other agencies.

TRUSTEES ANNUAL REPORT**FOR THE YEAR ENDED 31 MARCH 2025****Strategy and future plans**

The Charity's strategy is, in association with public sector organisations, third sector organisations and private sector organisations, to advance the welfare of local residents.

ACHIEVEMENTS AND PERFORMANCE**Financial Review**

The results for the period show income of £386,345 (2024: 415,993) and expenditure of £342,320 (2024: £479,830). The Yoker Resource Centre SCIO made a surplus of £44,024 in the period giving reserves of £211,191 as at 31st March 2025.

Review of the period

Although the SCIO was formed in February 2021, 2024 was its first year of full operational delivery. During the period we were successful in maintaining our core funding from Glasgow City Council and The National Lottery Community Fund. We also received funding from the GCVS Wellbeing Fund. During the period, due to tightening public funding and rising costs, we moved our services to more economic accommodation.

Principal Funding Sources

We are grateful to our principal funding sources during the year, which were Glasgow City Council, The National Lottery Community Fund, and GCVS.

Reserves Policy

The reserves are categorised as unrestricted where the reserves are available to be applied by the Trustees in furtherance of the charity's objectives and restricted which represents the grants received through the Council or the income received from Workingrite which have to be applied in accordance with the funder's requirements. The policy of the charity is to have unrestricted reserves equivalent to three months running costs. Current reserves are considerably lower than this and the Trustees are working to achieve this target.

As at 31 March 2025, unrestricted reserves were £63,909, while restricted reserves amounted to £147,283.

Future Plans

Our funding from Glasgow City Council and The National Lottery Community Fund provide some security at current levels until March 2025/26, and July 2026 respectively. We have also made application to the Glasgow Communities Fund for funding from April 2026 for three years, which has been successful. Future development will focus on partnership working and building and widening the support given to the elderly and disabled through our Time Well Spent programme.

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner

A resolution to reappoint A & A Accounting as independent examiners will be proposed at the forthcoming AGM.



FOR THE YEAR ENDED 31 MARCH 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, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's Memorandum and Articles 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 accounting 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;
- 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 proper accounting records which 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 charity's Memorandum and Articles. 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 are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

FOR THE YEAR ENDED 31 MARCH 2025

Independent Examiner's Report to the Trustees of Yoker Resource Centre SCIO

I report on the accounts of the charity for the period ended 31st March 2025, which are set out on pages 8 to 15.

Respective responsibilities of Trustees and Examiner.

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The Trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply.

It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 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 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1st April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

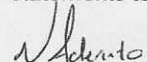
(a) which gives me reasonable cause to believe that in any material respect the requirements;

(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 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.



A&A Accounting
1037 Sauchiehall Street
Finnieston
GLASGOW
G3 7TZ
Date:

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025


	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income					
Donations and Legacies	2	-	325,604	325,604	310,924
Charitable Activities	3	60,741	-	60,741	105,069
Total Incoming Resources		<u>60,741</u>	<u>325,604</u>	<u>386,345</u>	<u>415,993</u>
Resources Expended					
Costs of generating funds:					
Core Services	4	14,782	541	15,323	40,717
Charitable Activities	4	95,506	231,492	326,998	439,113
Total Resources Expended		<u>110,288</u>	<u>232,033</u>	<u>342,321</u>	<u>479,830</u>
Net incoming/(outgoing) resources and net movements in funds for year		(49,547)	93,571	44,024	(63,837)
Transfers between funds		6,250	(6,250)	-	-
Reconciliation of funds					
Total Funds brought forward		107,207	59,960	167,167	231,003
Total funds carried forward		<u>63,910</u>	<u>147,281</u>	<u>211,191</u>	<u>167,166</u>


The notes on pages 10 to 15 form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 31 MARCH 2025

	<u>Notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 2025</u>	<u>Total Funds 2024</u>
		£	£	£	£
Fixed assets					
Tangible assets	8	50,380	-	50,380	52,374
Investments					
Total Fixed Assets		<u>50,380</u>	<u>-</u>	<u>50,380</u>	<u>52,374</u>
Current assets					
Stock		-	-	-	-
Debtors	9	6,051	7,208	13,259	19,765
Cash at bank and in hand		25,779	146,242	172,031	144,053
Total Current Assets		<u>31,830</u>	<u>153,450</u>	<u>185,290</u>	<u>163,818</u>
Liabilities					
Creditors falling due within one year	10	(18,301)	(6,176)	(24,477)	(49,026)
		<u>(18,301)</u>	<u>(6,176)</u>	<u>(24,477)</u>	<u>(49,026)</u>
Total assets less current liabilities		<u>63,909</u>	<u>147,274</u>	<u>211,192</u>	<u>167,166</u>
Creditors: Amounts falling due after more than one year		-	-	-	-
Net assets		<u>63,910</u>	<u>147,274</u>	<u>211,192</u>	<u>167,166</u>
The funds of the charity:					
Endowment funds					
-Permanent endowment		-	-	-	-
-Expendable endowment		-	-	-	-
Unrestricted income funds	12	63,910	-	63,920	59,960
Restricted income funds	12	-	147,281	147,271	107,206
Total charity funds		<u>63,910</u>	<u>147,281</u>	<u>211,191</u>	<u>167,166</u>

Approved by the Trustees of  and signed on their behalf by:


The notes on pages 10 to 15 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES**Statutory information**

Yoker Resource Centre SCIO is a Scottish Charitable Incorporated Organisation and is registered with OSCR, Charity Number SC050764. The Registered Office (and principal place of business) is 10 Kelso Place, Yoker, Glasgow, G14 0LL

Basis of preparation and Statement of Compliance

The basis of preparation, in line with the Statement of Recommended Practice (SORP), is merger accounting. The transactions for the Yoker Resource Centre and the Yoker Resource Centre SCIO are merged together to produce the final accounts.

This process has been adopted because.

- the beneficiaries of the charity have not changed.
- the purposes for which funds are held have not changed and.
- the charity trustees have not changed.

Going Concern

The Trustees are obliged to consider the appropriateness of the going concern assumption when preparing the financial statements. The Yoker Resource Centre SCIO applied for, and was awarded, funding from Glasgow Communities Fund to the 31st of March 2026, and from the National Lottery until July 2026. This gives some certainty of funding going forward. The organisation has also submitted a further bid to Glasgow City Council designed to cover the period from April 2026 to March 2029, which has been successful. Further disclosure regarding the Trustees' assumptions and decisions taken thus far are detailed in the Trustees' Report. Consequently, the Trustees believe that there are no material uncertainties affecting the charity's ability to continue as a going concern and, accordingly, the financial statements are prepared on a going concern basis.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the Trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Trustees' discretion to apply the fund.

Income

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 income receivable can be measured reliably.

Donations

Donations are recognised when the charity has evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. Entitlement usually arises immediately upon receipt, however, in the event that a donation is subject to conditions that require a level of performance 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 those conditions will be fulfilled in the reporting period.

Grants receivable

Income from government and other grants, whether 'capital' or 'revenue' in nature, are recognised when the charity has unconditional entitlement to the funds, it is probable that the income will be received, the amount can be measured reliably. Unconditional entitlement will be achieved once any performance or other conditions attached to the grants have been met, or fulfilment of those conditions is wholly within the control of the charity. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES (Cont.d)**Income from charitable activities**

Income from charitable activities includes income earned both from the supply of goods or services under contractual arrangements and from performance-related grants which have conditions that specify the provision of particular goods or services to be provided by the charity. Income from charitable activities is recognised as earned (as the related goods or services are provided).

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured or estimated reliably.

Liabilities are measured on recognition at historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

All expenditure is accounted for on an accrual's basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

Expenditure on charitable activities

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. The costs of charitable activities presented in the Statement of Financial Activities includes the costs of both direct service provision and the payments of grant awards if applicable

Governance costs

Governance costs (which are included as a component of support costs in accordance with SORP) comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include those related to constitutional and statutory requirements, external scrutiny (audit or independent examination), strategic management, and other legal and professional fees.

Activity based reporting

To comply fully with the Statement of Recommended Practice would require income and expenditure to be reported by activity. The Trustees are of the opinion that the activities of the charity are inter-linked, therefore this would be impractical to calculate and would provide no additional benefit to the users of these financial statements. Therefore, no further analysis of income and expenditure is provided within these financial statements.

Tangible Fixed Assets

Vehicles are depreciated at 25% reducing balance per annum.

Fixtures and fittings are not capitalised but are written off in the year of purchase.

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

Prepayments are valued at the amount prepaid after taking account of any discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 ACCOUNTING POLICIES (Cont.d)

Pension Auto Enrolment

The Yoker Resource Centre and the Yoker Community Campus Development Company currently operates a pension scheme under the government's auto enrolment initiative. This scheme is a defined contribution scheme with the current levels of contribution being 5% for employees and 3% for employers. All premiums due have been paid for the year.

Judgements and estimates

In preparing the financial statements, the Trustees are required to make estimates and assumptions which affect reported income, expenses, assets, and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates. The Trustees are satisfied that the accounting policies are appropriate and applied consistently.

Taxation

No taxation is provided for as all the income of the SCIOs' activities fall within the exemptions of sections 466 to 493 of the Corporation Tax Act 2010 (CTA 2010)

2. VOLUNTARY INCOME

Yoker Resource Centre	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Glasgow Communities Fund	-	84,999	84,999	57,596
Glasgow City Council Area Grants	-	57,596	57,596	-
GCVS Wellbeing Fund	-	10,332	10,332	-
Area Partnership	-	3,000	3,000	-
Total	-	155,927	155,927	57,596

Yoker Community Campus Development Company

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Glasgow Communities Fund	-	44,514	44,514	111,665
Scottish Government	-	13,498	13,498	9,740
Other	-	-	-	35,395
Glasgow City Council Area Grants	-	111,665	111,665	7,500
GCVS Wellbeing Fund	-	-	-	89,028
Total	-	169,677	169,677	253,328

Total Donations and Legacies

-	325,604	325,604	310,924
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3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

Yoker Resource Centre

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Income				
Charitable Activities	35,680	-	35,680	65,357
Total Resource Centre	35,680	-	35,680	65,357

Yoker Community Campus Development Company

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Income				
Charitable Activities	25,061	-	25,061	39,712
Total Yoker Community Campus	25,061	-	25,061	39,712

Grand total

60,741	-	60,741	105,069
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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

4. ANALYSIS OF TOTAL RESOURCES EXPENDED

Yoker Resource Centre

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Direct costs				
Core services	5,267	541	5,808	-
Other Services	500		500	-
Total Direct Costs	5,767	541	6,308	-
Charitable Expenditure				
Advertising			-	-
Staff Costs	8,254	52,992	61,246	45,690
Rent & Rates	4,513	5,500	10,013	5,500
Heat & Light	2,808	4,000	6,808	-
Motor Expenses	70	4,881	4,951	4,995
Kelso Place	5,826	3,000	8,826	
Printing, Postage & Stationery	606		606	-
ICT, telephone & software	1,772	1,867	3,639	-
Legal & Professional Fees	1,206	1,814	3,020	814
Equipment purchase & rental	575	-	575	-
Repairs and Renewals	1,484		1,484	-
Cleaning	1,409		1,409	-
Bank Charges	39		39	-
Depreciation	1,994		1,994	-
Insurance	5,499	2,597	8,096	597
Sundry	891		891	-
Total	36,946	76,651	113,597	57,596
Total Yoker Resource Centre	42,713	77,192	119,905	57,596

Yoker Community Campus Development Company

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Direct costs				
Core services	9,015	-	9,015	12,048
Other Services	-	-	-	28,544
Activities	-	-	-	125
Total Direct Costs	9,015	-	9,015	40,717
Charitable Expenditure				
Staff Costs	13,640	110,329	123,969	210,348
Rent & Rates	3,685	3,000	6,685	21,553
Heat & Light	26,140	18,403	44,543	77,565
Motor Expenses	-	317	317	6,611
Printing, Postage & Stationery	413	5,977	6,390	8,005
ICT, telephone & software	3,308	35	3,343	7,260
Legal & Professional Fees	4,460	1,080	5,540	46,738
Equipment purchase & rental	-	575	575	9,240
Repairs and Renewals	2,867	8,458	11,325	26,990
Cleaning	327	730	1,057	1,453
Bank Charges	-	-	-	210
Depreciation	-	-	-	2,193
Subscriptions	874	100	974	4,118
Staff training	-	87	87	-
Insurance	2,582	6,900	9,482	15,671
Sundry	264	-	264	1,158
Total Yoker Community Campus	58,560	154,841	213,401	439,113
Total	67,575	154,841	222,416	479,830

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

5. SURPLUS FOR THE YEAR

	2025	2024
	£	£
This is stated after charging:		
Depreciation of tangible fixed assets:		
- owned by the charity	1,994	2,193
Independent examination fee	1,080	1,800
Pension costs	-	-
	<u>2025</u>	<u>2024</u>
Trustees received benefits in kind amounting to;		
During the year the trustees received reimbursement of expenses of;		

6. STAFF COSTS AND KEY MANAGEMENT PERSONNEL

	£	£
Salaries	178,015	96,093
Social Security Costs	1,776	7,403
Pensions	2,400	904
	<u>185,215</u>	<u>104,400</u>

7. TRUSTEES' REMUNERATION

	2025	2024
	£	£
Aggregate emoluments	-	-
	<u>-</u>	<u>-</u>

8. TANGIBLE FIXED ASSETS

	Property	Motor Vehicles	2025	2024
	£		£	£
Cost				
As at 1st April 2025	90,000	13,745	103,745	103,745
Additions	-	-	-	-
Surplus on revaluation	-	-	-	-
Disposals	-	-	-	-
As at 31st March 2025	<u>90,000</u>	<u>13,745</u>	<u>103,745</u>	<u>103,745</u>
Depreciation				
As at 1st April 2025	40,200	11,171	51,371	49,178
Charge for the Period	-	1,994	1,994	2,193
Surplus on revaluation	-	-	-	-
On disposals	-	-	-	-
As at 31st March 2025	<u>40,200</u>	<u>13,165</u>	<u>53,365</u>	<u>51,371</u>
Net book value				
As at 31st March 2025	<u>49,800</u>	<u>580</u>	<u>50,380</u>	<u>52,374</u>
As at 1st April 2025	<u>49,800</u>	<u>2,574</u>	<u>52,374</u>	<u>54,567</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

9. Debtors

	2025 £	2024 £
Trade debtors	-	-
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	-
Other debtors	13,259	19,765
	<u>13,259</u>	<u>19,765</u>
Amounts due after more than one year included above	-	-

10. Creditors: amounts falling due within one year

	£	£
Bank loans and overdrafts	-	-
Obligations under finance lease and hire purchase contracts	-	-
Trade creditors	24,477	46,897
Other taxes and social security costs	-	2,129
Other creditors	-	-
	<u>24,477</u>	<u>49,026</u>

11. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Fixed Assets	50,380	-	50,380	52,374
Current Assets	29,300	155,990	185,290	163,818
Current Liabilities	(922)	(23,555)	(24,477)	(49,026)
Total Net Assets	<u>78,758</u>	<u>132,435</u>	<u>211,192</u>	<u>167,166</u>

12. Statement of funds

	Brought forward	Incoming resources	Transfers	Resources expended	Fund c/fwd
Restricted funds	59,960	325,604	(6,260)	(232,033)	147,271
Unrestricted general funds	107,206	60,741	6,260	(110,288)	63,920
Total of funds	<u>167,166</u>	<u>386,345</u>	<u>-</u>	<u>(342,321)</u>	<u>211,191</u>