

Charity registration number 1091549 (England and Wales)

Company registration number 04201603

**FUN 4 KIDZ**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# FUN 4 KIDZ

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ms C Whiteside Mrs M Cox (Treasurer) Miss A Fell Mr D R G Hains (Chair) Mr L T Isaac Mrs M J Rogers Mr I R Ashton Mr I K Crook	(Appointed 16 April 2024)
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<b>Secretary</b>	Mrs C Ross
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<b>Charity number (England and Wales)</b>	1091549
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<b>Company number</b>	04201603
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<b>Registered office</b>	The L30 Centre Stonyfield Netherton Liverpool Merseyside L30 0QS
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<b>Auditor</b>	Xeinadin North West Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR
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<b>Bankers</b>	National Westminster Bank Plc 329 Stanley Road Bootle Liverpool L20 3EH
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# FUN 4 KIDZ

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# **FUN 4 KIDZ**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their annual report and financial statements for the year ended 31 March 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 governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

### **Objectives and activities**

Fun 4 Kidz's mission is "A place where people enjoy being together"

Fun 4 Kidz aims to:

- provide the necessary facilities and opportunities for daily care, recreation and education of children and young people aged 0-16;
- advance the education and training of the persons in the provision of such care, education and recreational facilities and opportunities;
- to further or benefit the residents of the local community, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

In setting our objectives and planning our activities our trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee charging.

### **Public benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

# **FUN 4 KIDZ**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2025**

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### **Achievements and performance**

#### **Chairman's Report 2024 – 2025**

It seems to go without saying that the past year has been another period of exciting development and challenging change for Fun4Kidz and the L30 Community Centre.

Under the brilliant guidance of Debbie Stephens and her dedicated team, the organisation has gone from strength to strength, indeed many of the challenges faced are a result of the organisation's success and very strong reputation.

It is a source of great pride to the Board of Directors that the L30 Community Centre continues to be a treasured and crucial community hub. It is a delight to see that many of the activities taking place at the centre are now led by the community members themselves who have been inspired, trained and motivated to improve local lives.

Similarly, the esteem in which Fun4Kidz breakfast clubs, after-school clubs and holiday clubs are held is evidence of the very highest quality provision. This is seen in the unfailingly positive questionnaire feedback received, glowing Ofsted reports and by the frequent requests to establish new clubs at new settings in new schools.

Of the many challenges faced, recruiting new staff is undoubtedly one on both a local and national level. Typically, Fun4Kidz has addressed this issue by delivering work programmes and training to develop skills and the employment prospects of our community.

It was a source of sadness that the Multi Academy Trust that one school with a long-standing relationship with Fun4Kidz opted to discontinue our services. The fact that St. Phillip's, Southport, English Martyrs, Litherland, St. Elizabeth's, Bootle have all asked to come board and that significant expansion at Farnborough Road, Birkdale and Rimrose Hope, Seaforth has taken place demonstrates the way that the organisation is viewed and valued.

Fun4Kidz is a forward thinking organisation with a clear vision and ethos. The last year has seen a carefully developed strategic plan come into operation, multiple bids made to secure additional funding and efforts made to access more space at the L30 Community Centre site to help meet the demands of a community with a great capacity to grow.

We are excited at the prospect of refining administrative and central leadership roles and structure – this includes the establishment of an online booking facility which is urgently needed.

After such a positive year, it is sad to have to finish by reflecting on the event that shook the northwest and the country as a whole so horrifically. The events in Southport in July 2024 were not just geographically close to home. All three families who lost loved ones had strong associations with Fun4Kidz. The impact on us all was deeply traumatic but, under Debbie and Becky's calm and compassionate leadership, every possible step was taken to support families, schools and communities.

On behalf of the board of directors, I would like to express my gratitude and admiration to all Fun4Kidz and L30 Community Centre staff for their unstinting dedication in good times and bad. It is a pleasure to be associated with such a caring, vibrant and community-centred organisation.

Daniel R. G. Hains – Chair of the board of directors

# FUN 4 KIDZ

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Chief Executive Report 2024–2025

The past year has been one of both reflection and renewal for Fun 4 Kidz and the L30 Community Centre. As an organisation deeply rooted in community, we recognised the importance of pausing to assess our direction, understand our challenges, and prepare for the next phase of growth. This year, we undertook an intentional process of reviewing our operations, engaging with staff, strengthening governance and identifying long-term priorities.

This work has laid the foundation for a stronger, more resilient organisation—one equipped not only to meet the needs of families today but to have a lasting impact for future generations. While the year brought extraordinary pressures, and at times profound emotional strain, the organisation has emerged more united, more confident and more capable than ever.

Our ability to achieve this is a direct reflection of the people around us. We are fortunate to have a highly committed Board, a talented and passionate staff team, strong partners and flexible funding that has allowed us to respond with agility. Most importantly, we continue to be deeply supported and valued by our community, who engage with us every day with trust, warmth and honesty.

Despite significant challenges, 2024–2025 has been another positive and productive year, defined by growth, resilience, collaboration and community spirit.

### Organisational Review and Strategic Direction

This year marked a major milestone in the organisation's development: the completion of a comprehensive organisational review. The work was carried out pro bono by an external consultant who, after spending time with our team and community, felt so strongly about Fun 4 Kidz's values and purpose that they have since joined our Board of Directors.

The review enabled us to step back and look holistically at our structures, operations, governance and long-term ambitions. As a result, we have:

- Developed a renewed strategic plan with clearly defined priorities
- Created new tools for measuring impact and organisational progress
- Gained fresh insight into how to allocate resources effectively
- Clarified our long-term vision for both Fun 4 Kidz and the L30 Community Centre

This work has not only strengthened our foundations but has also given us new energy and clarity as we look toward future growth. With a stronger strategic framework and enhanced leadership capacity, the organisation is now better positioned to meet the evolving needs of local families and the wider community.

### L30 Community Centre

The past year has seen remarkable growth in community participation, much of which has been driven by increasing opportunities for local people to take ownership of community initiatives and an increased footfall through the centre of almost 30,000.

Community spirit has been at the heart of everything we do, and nowhere has this been more evident than in the wide range of activities delivered from the L30 Community Centre. From slow cooker courses and socials, Afternoon Tea's, holiday activities and ukulele lessons to intergenerational sessions, Family Teatime Club, the Cosy Comfort Club and an ever-growing calendar of exercise and wellbeing groups, the Centre continues to be a vibrant and welcoming space for all ages.

One of the standout moments of the year was the Summer Community Fun Day. The success of the event—attended by more than 500 people—was so overwhelming that the community asked for, and received, a second Fun Day before the school holidays ended. These events encapsulate the warmth, inclusiveness and energy that define Netherton, and reinforce our belief in the power of community-led activities to bring people together.

Understanding the true depth of community impact can be complex, especially in settings where change is relational and long-term. This year we introduced Ripple Effect Mapping (REM), an innovative method that helps capture intended and unintended outcomes of community-driven work.

# FUN 4 KIDZ

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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Across four REM sessions, participants shared powerful stories of:

- Rebuilding confidence
- Finding employment
- Developing support networks
- Becoming more active in community volunteering

Many spoke of forming their “friendship families” and reducing their reliance on statutory services. REM has shown how small connections can lead to lasting transformation, and it will remain a key tool in how we evaluate and communicate impact.

### **Fun 4 Kidz**

One of the most significant achievements this year has been the expansion of our out of school clubs. We successfully opened three new afterschool clubs at St Elizabeth’s Bootle, English Martyrs’ Litherland and St Philip’s Southport—and expanded two existing settings at Seaforth and Farnborough Road, Birkdale. With these openings we now have 10 afterschool clubs, 3 breakfast clubs and 2 holiday clubs, providing care for over 800 children each week, this is despite losing our afterschool and holiday club at Churchtown, at the Multi Academy Trust made the decision to take the provision in house. This is an essential provision to enable parents/carers to work or train, alongside providing additional support for families needing professional intervention. Most importantly these clubs enable our children to learn and develop, across all areas, through a wide range of fun activities.

### **Funding & Support**

We have benefitted from significant funding through the Government’s Wraparound Childcare Programme, which has provided essential support as new settings grow to full occupancy. The Steve Morgan Foundation Associate funding has given us rare flexibility, allowing us to invest in infrastructure, innovation and strategic planning without compromising delivery. The National Lottery Reaching Communities Fund has continued to fund the salaries of staff to run the L30 Centre and Cadent has continued to fund Citizen Advice Sefton and Slow Cooker courses. Along with a number of small grants from Sefton Council, Sefton CVS and Asda this has ensured that a wide range of activities have been provided and we sincerely thank all of our funders and all of the organisations who make donations of resources. We could not achieve what we do without this support.

### **Challenges and Learning**

While the year has brought many achievements, it has also presented some significant challenges.

### **Recruitment and Workforce Development**

The national shortage of qualified childcare workers remains a persistent challenge. In response, we have strengthened our long-standing commitment to “growing our own” workforce. Working with Sefton@Work we have provided placements for employment programmes, we have diversified recruitment pathways and sought to remove barriers for individuals returning to work.

This year, our offer of free childcare for staff was particularly successful, enabling six local mums to return to employment in roles that suit school hours and holidays. We also hosted placements through the Young Person’s Guarantee Programme, and both participants were successful in securing permanent roles with us.

However, we continue to highlight the limitations of age-restricted programmes, and advocate for more inclusive initiatives that could benefit a wider range of local people.

### **Impact of School Academisation**

The ongoing shift toward schools joining Multi Academy Trusts continues to pose risks for organisations like ours. This year, we received notice that one of our long-standing settings—delivered for over 9 years—would be taken in-house by an academy.

While the closure was a significant blow, the loyalty of our staff team shone through: five of the six members of staff chose to remain with Fun 4 Kidz. Their commitment directly enabled the smooth opening of new settings and helped to mitigate financial pressures.

### **Limitations of the L30 Community Centre Building**

Demand for space at the L30 Community Centre continues to exceed capacity and with no options for expansion currently available, we will continue to explore long-term plans to secure a larger, purpose-built community centre.

# FUN 4 KIDZ

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### **The Heartbreak of Summer 2024**

The events of 29 July 2024 are etched in our collective memory. The horrific attacks in Southport, and the devastating loss of Alice, Bebe and Elsie, three children who were part of our Fun 4 Kidz family, brought unimaginable grief to so many and our thoughts will always be with their families.

The immediate aftermath was overwhelming, with distressed parents desperately seeking reassurance and our team grappling with shock and heartbreak. Throughout the summer, our focus was on supporting the children, families and staff most affected by this. The compassion, unity and strength shown across the organisation reaffirmed the deep relationships and trust that exist with our families.

### **Plans and Priorities for the Year Ahead**

The coming year will be one of consolidation and forward planning as we build on the foundations laid through our organisational review and new strategic direction.

### **Sustaining the Impact of L30's Million**

As the Big Local programme draws to a close in December 2025, we will support the transition to a resident-led group that will continue to guide the future of the L30 Community Centre. The forthcoming evaluation from the Heseltine Institute will help shape our funding applications to protect key roles beyond 2025.

### **Continuing to Expand Childcare Services**

We remain committed to increasing access to high-quality, affordable childcare. Our focus next year will be on identifying need, recruiting and training staff, and maintaining high-quality environments across all settings.

### **Strengthening Long-Term Sustainability**

With several major funding streams due to end, we will:

- Refresh our strategic plan
- Set 3–5 year organisational priorities
- Diversify our funding portfolio
- Invest in internal systems to strengthen resilience

This work is crucial to protecting the long-term health of the organisation.

To conclude, this year has shown us the true character of Fun 4 Kidz and the L30 Community Centre: resilient, compassionate, resourceful and deeply committed to our community and the families we serve. We have grown in size, strengthened our structures, expanded services and navigated challenges that tested every part of the organisation.

Most importantly, we have done so together—with our staff, volunteers, partners and community members standing side by side and we sincerely thank them for all of their dedication, hard work and commitment.

As we look ahead, we do so with renewed clarity and confidence. We remain committed to building strong foundations for the future, supporting families with compassion and expertise, and ensuring that we are alongside community so that it continues to thrive, not just today but for generations to come.



# FUN 4 KIDZ

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Financial review

#### Financial position

During the year income amounted to £1,188,473 (2024: £995,573) and expenditure £1,063,477 (2024: £915,196) leaving a surplus of £124,996 (2024: £80,377), to be added to the reserves brought forward leaving total funds carried forward of £595,867 (2024 £470,871).

Bank and cash balances amounted to £622,452 (2024 £476,734).

#### Reserves policy

The Board continues to explore ways of increasing both its short and long term funding in order to ensure the long term stability of the charity.

The Board believes that it is taking all reasonable steps to minimise any identified risks to the organisation.

The organisation has worked hard to build reserves in order to give it longer-term stability given increased general economic uncertainty, the increase in national insurance contributions and national minimum wage, and the risk of our clubs ceasing for reasons beyond the charity's control.

Fun 4 Kidz sets out to hold a minimum of approximately 3 months running costs in a general reserve to cover unexpected eventualities. As at 31 March 2025 general free reserves held amounted to £412,399. This is total funds of £595,867 less restricted funds of £68,662, designated funds of £113,723 and fixed assets of £1,083.

Fun 4 Kidz holds designated funds to cover potential staff redundancy costs which is reviewed annually, at 31 March 2025 this amounted to £83,723 and a further designated fund to cover the L30 Centre long term maintenance costs amounting to £30,000. The charity currently meets this requirement.

The trustees are mindful of the balance of funds at the year end and have, post year end, committed to carrying out necessary maintenance, investing in IT, potentially investing in establishing new clubs as and when requested, and investing funds in higher interest rate bank accounts.

### Structure, governance and management

The charity is known as Fun 4 Kidz, and is constituted as a Company Limited by Guarantee and not having a share capital. The company is registered in England and Wales, No. 4201603. The principal governing document is the company Memorandum and Articles of Association. The charity was registered with the Charity Commissioners on 5 April 2002, No. 1091549.

The Board of Trustees make all decisions regarding policies, procedures and strategic development. Day to day management and decision making is made by the Chief Executive, Deborah Stephens, in consultation with all involved at Fun 4 Kidz

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms C Whiteside

Mrs M Cox (Treasurer)

Miss A Fell

Mr D R G Hains (Chair)

Mr L T Isaac

Mrs M J Rogers

Mr I R Ashton

Mr I K Crook

(Appointed 16 April 2024)

# **FUN 4 KIDZ**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2025**

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### **Recruitment and appointment of trustees**

Parents/carers and agencies are provided with information prior to the AGM regarding the roles and responsibilities of being a Trustee of Fun 4 Kidz. A meeting with interested parties is then held to provide further information and answer questions. If a person would like to become a Trustee they can be appointed at the AGM by 2 people nominating them and votes being counted by an independent teller who is nominated at the AGM and is someone with no responsibility within the organisation.

There is a Board of Trustees induction pack in place which sets out the procedure to be followed when inducting new Trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.

### **Key management remuneration**

The trustees consider the board of trustees and the chief executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and operating the charity on a day to day basis. All trustees give of their time freely and no trustee remuneration or expenses were paid in the year.

### **Auditor**

In accordance with the company's articles, a resolution proposing that Xeinadin North West Limited be reappointed as auditor of the company will be put at a General Meeting.

### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

Mrs M Cox (Treasurer)  
**Trustee**

Mr D R G Hains (Chair)  
**Trustee**

25 November 2025

# **FUN 4 KIDZ**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees, who are also the directors of Fun 4 Kidz for the purpose 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).

Company law 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, including the income and expenditure, of the charitable company 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 UK 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 adequate 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 Companies Act 2006. 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.

# FUN 4 KIDZ

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FUN 4 KIDZ

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### Opinion

We have audited the financial statements of Fun 4 Kidz (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

# **FUN 4 KIDZ**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF FUN 4 KIDZ**

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### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

# FUN 4 KIDZ

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF FUN 4 KIDZ

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Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the group through discussions with trustees and other management, and from our knowledge and experience of charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the group, including the Companies Act 2006, Charities Act 2011, data protection, anti-bribery, employment, food hygiene and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management team and inspecting legal correspondence; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the group's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management team as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC and relevant regulators.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

# **FUN 4 KIDZ**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF FUN 4 KIDZ**

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### **Helen Furlong FCCA (Senior Statutory Auditor)**

For and on behalf of Xeinaadin North West Limited, Statutory Auditor

Chartered Accountants

46 Hamilton Square

Birkenhead

Wirral

Merseyside

CH41 5AR

Date: .....

# FUN 4 KIDZ

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	7,658	-	7,658	11,683	-	11,683
Charitable activities	4	903,105	269,901	1,173,006	784,981	192,955	977,936
Investments	5	7,809	-	7,809	5,954	-	5,954
<b>Total income</b>		918,572	269,901	1,188,473	802,618	192,955	995,573
<b>Expenditure on:</b>							
Charitable activities	6	856,913	206,564	1,063,477	726,116	189,080	915,196
<b>Total expenditure</b>		856,913	206,564	1,063,477	726,116	189,080	915,196
<b>Net income and movement in funds</b>		61,659	63,337	124,996	76,502	3,875	80,377
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		465,546	5,325	470,871	389,044	1,450	390,494
<b>Fund balances at 31 March 2025</b>		527,205	68,662	595,867	465,546	5,325	470,871

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



# FUN 4 KIDZ

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	12		1,083		3
<b>Current assets</b>					
Debtors	13	42,365		26,822	
Cash at bank and in hand		622,452		476,734	
		664,817		503,556	
<b>Creditors: amounts falling due within one year</b>	14	(70,033)		(32,688)	
<b>Net current assets</b>			594,784		470,868
<b>Total assets less current liabilities</b>			595,867		470,871
<b>The funds of the charity</b>					
Restricted income funds	17	68,662		5,325	
Unrestricted funds	18	527,205		465,546	
		595,867		470,871	

The financial statements were approved by the trustees on .....

.....  
Mrs M Cox (Treasurer)  
**Trustee**

.....  
Mr D R G Hains (Chair)  
**Trustee**

Company registration number 04201603 (England and Wales)

# FUN 4 KIDZ

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	21		139,349		62,436
<b>Investing activities</b>					
Purchase of tangible fixed assets		(1,440)		-	
Investment income received		7,809		5,954	
<b>Net cash generated from investing activities</b>			6,369		5,954
<b>Net cash generated from financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			145,718		68,390
Cash and cash equivalents at beginning of year			476,734		408,344
<b>Cash and cash equivalents at end of year</b>			622,452		476,734

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# FUN 4 KIDZ

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

Fun 4 Kidz is a private company limited by guarantee incorporated in England and Wales. The registered office is The L30 Centre, Stonyfield, Netherton, Liverpool, Merseyside, L30 0QS.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 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.

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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

# FUN 4 KIDZ

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the preconditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

Voluntary income includes discretionary grants for projects, goods and services where no service agreement or contract exists.

Other grants, which have particular service requirements and which are provided in accordance with a contract or service level agreement are included in the Statement of Financial Activities under the heading Incoming Resources from Charitable Activities.

Afterschool, breakfast club and holiday club fees are recognised in the Statement of Financial Activities when the fees are receivable.

Interest is included when receivable by the charity.

Other income is included when received by the charity.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 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:

Fixtures and fittings	20% on cost
Computers	25% on cost
Motor vehicles	20% 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.

# FUN 4 KIDZ

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.7 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.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

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

#### 1.9 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.

#### 1.10 Retirement benefits

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

# FUN 4 KIDZ

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	7,658	11,683

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>After School</b>						
Fees received	582,822	-	582,822	517,905	-	517,905
Grants	-	94,498	94,498	-	-	-
<b>Breakfast club</b>						
Fees received	92,370	-	92,370	60,374	-	60,374
Grants	-	5,119	5,119	-	-	-
<b>Holiday club</b>						
Fees received	112,572	-	112,572	118,566	-	118,566
Grants	-	7,463	7,463	-	24,560	24,560
<b>Community centre</b>						
Fees received	64,841	-	64,841	63,136	-	63,136
Grants	50,500	162,821	213,321	25,000	168,395	193,395
	<u>903,105</u>	<u>269,901</u>	<u>1,173,006</u>	<u>784,981</u>	<u>192,955</u>	<u>977,936</u>

# FUN 4 KIDZ

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	7,809	5,954

### 6 Expenditure on charitable activities

	After school 2025 £	Breakfast club 2025 £	Holiday club 2025 £	Community centre 2025 £	Total 2025 £
<b>Direct costs</b>					
Staff costs	467,163	56,999	105,071	148,955	778,188
Depreciation and impairment	-	-	-	360	360
Direct costs	85,268	9,167	13,187	107,738	215,360
Property costs	12,073	329	436	1,009	13,847
Overheads	19,956	1,109	1,468	3,041	25,574
	584,460	67,604	120,162	261,103	1,033,329
<b>Share of support and governance costs (see note 7)</b>					
Support	10,574	1,226	2,108	6,100	20,008
Governance	5,848	796	1,054	2,442	10,140
	600,882	69,626	123,324	269,645	1,063,477
<b>Analysis by fund</b>					
Unrestricted funds	593,154	69,626	123,324	70,809	856,913
Restricted funds	7,728	-	-	198,836	206,564
	600,882	69,626	123,324	269,645	1,063,477

# FUN 4 KIDZ

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 6 Expenditure on charitable activities

(Continued)

Previous year:	After school	Breakfast club	Holiday club	Community centre	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
<b>Direct costs</b>					
Staff costs	396,051	64,532	131,916	94,847	687,346
Direct costs	72,615	5,840	17,225	73,755	169,435
Property costs	15,536	-	-	11,155	26,691
Overheads	7,352	839	2,081	3,601	13,873
	<u>491,554</u>	<u>71,211</u>	<u>151,222</u>	<u>183,358</u>	<u>897,345</u>
<b>Share of support and governance costs (see note 7)</b>					
Support	7,393	844	2,093	3,621	13,951
Governance	2,067	236	585	1,012	3,900
	<u>501,014</u>	<u>72,291</u>	<u>153,900</u>	<u>187,991</u>	<u>915,196</u>
<b>Analysis by fund</b>					
Unrestricted funds	501,014	72,291	129,340	23,471	726,116
Restricted funds	-	-	24,560	164,520	189,080
	<u>501,014</u>	<u>72,291</u>	<u>153,900</u>	<u>187,991</u>	<u>915,196</u>

### 7 Support costs allocated to activities

	2025	2024
	£	£
Payroll fees	3,056	2,838
Professional fees	4,524	5,447
Subscriptions	6,043	3,870
Bank charges	1,785	1,796
Donations	4,600	-
Governance costs	10,140	3,900
	<u>30,148</u>	<u>17,851</u>
<b>Analysed between:</b>		
After school	16,422	9,460
Breakfast club	2,022	1,080
Holiday club	3,162	2,678
Community centre	8,542	4,633
	<u>30,148</u>	<u>17,851</u>



# FUN 4 KIDZ

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

<b>8</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>

The net movement in funds is stated after charging/(crediting):

Fees payable to the charity's auditor:

- for the audit of the charity's financial statements

- for other financial services

Depreciation of owned tangible fixed assets

12,000 3,900

4,140 -

360 -

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits, including reimbursed expenses, from the charity during the current or previous year.

### 10 Employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Childcare	48	45
Community Centre	5	5
Administration	4	4
Total	57	54

### Employment costs

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	735,469	650,715
Social security costs	32,654	26,039
Other pension costs	10,065	10,592
	778,188	687,346

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

### Remuneration of key management personnel

Remuneration to key management personnel amounted to £64,595 (2024 £56,366)

### 11 Taxation

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

# FUN 4 KIDZ

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 12 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2024	7,166	32,684	30,811	70,661
Additions	-	1,440	-	1,440
At 31 March 2025	7,166	34,124	30,811	72,101
<b>Depreciation and impairment</b>				
At 1 April 2024	7,165	32,683	30,810	70,658
Depreciation charged in the year	-	360	-	360
At 31 March 2025	7,165	33,043	30,810	71,018
<b>Carrying amount</b>				
At 31 March 2025	1	1,081	1	1,083
At 31 March 2024	1	1	1	3

### 13 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	37,351	23,702
Other debtors	3,883	-
Prepayments and accrued income	1,131	3,120
	42,365	26,822

### 14 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Deferred income	15	12,095	19,097
Trade creditors		35,224	-
Other creditors		2,202	9,691
Accruals		20,512	3,900
		70,033	32,688

### 15 Deferred income

	2025	2024
	£	£
Other deferred income	12,095	19,097

# FUN 4 KIDZ

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 15 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	12,095	19,097
Movements in the year:		
Deferred income at 1 April 2024	19,097	16,229
Released from previous periods	(19,097)	(16,229)
Resources deferred in the year	12,095	19,097
Deferred income at 31 March 2025	12,095	19,097

### 16 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	10,065	10,592

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.

### 17 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 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Sefton MBC L30 Centre	-	7,000	(7,000)	-
National Lottery Community Fund	-	54,160	(54,160)	-
L30's Millions	-	36,407	(36,407)	-
Sefton MBC Holiday Activity Fund	-	7,463	(7,463)	-
Sefton Warm Spaces	3,623	7,600	(11,223)	-
Cadent Gas Centres for Warmth	1,702	53,904	(28,144)	27,462
Asda Foundation	-	1,000	(1,000)	-
Sefton MBC Marketing Fund	-	1,590	(1,590)	-
Sefton@Work	-	6,138	(6,138)	-
Sefton Wraparound Care	-	91,889	(50,689)	41,200
Living Well Sefton Partnership Grant	-	2,500	(2,500)	-
Sefton Easter Eggs	-	250	(250)	-
	5,325	269,901	(206,564)	68,662

## FUN 4 KIDZ

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 17 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Sefton MBC L30 Centre	-	7,000	(7,000)	-
National Lottery Community fund	-	62,709	(62,709)	-
L30 Millions Emergency Fund	-	29,410	(29,410)	-
L30 Millions Community Researchers	1,450	-	(1,450)	-
Sefton MBC Holiday Activity Fund	-	24,560	(24,560)	-
Sefton Warm Spaces	-	18,695	(15,072)	3,623
Cadent Gas Centres for Warmth	-	47,381	(45,679)	1,702
Asda Cost of Living Grant	-	1,200	(1,200)	-
Sefton CVS	-	2,000	(2,000)	-
	<u>1,450</u>	<u>192,955</u>	<u>(189,080)</u>	<u>5,325</u>

#### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Cessation contingency	76,142	-	-	7,581	83,723
L 30 Centre maintenance	30,000	-	-	-	30,000
General funds	359,404	918,572	(856,913)	(7,581)	413,482
	<u>465,546</u>	<u>918,572</u>	<u>(856,913)</u>	<u>-</u>	<u>527,205</u>

  

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Cessation contingency	82,317	-	-	(6,175)	76,142
L30 Centre maintenance	30,000	-	-	-	30,000
General funds	276,727	802,618	(726,116)	6,175	359,404
	<u>389,044</u>	<u>802,618</u>	<u>(726,116)</u>	<u>-</u>	<u>465,546</u>

# FUN 4 KIDZ

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	1,083	-	1,083
Current assets/(liabilities)	526,122	68,662	594,784
	<u>527,205</u>	<u>68,662</u>	<u>595,867</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	3	-	3
Current assets/(liabilities)	465,543	5,325	470,868
	<u>465,546</u>	<u>5,325</u>	<u>470,871</u>

### 20 Related party transactions

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

### 21 Cash generated from operations

	2025 £	2024 £
Surplus for the year	124,996	80,377
<b>Adjustments for:</b>		
Investment income recognised in statement of financial activities	(7,809)	(5,954)
Depreciation and impairment of tangible fixed assets	360	-
Difference between pension charge and cash contributions	-	16,000
<b>Movements in working capital:</b>		
(Increase) in debtors	(15,543)	(13,167)
Increase/(decrease) in creditors	44,347	(1,688)
(Decrease)/increase in deferred income	(7,002)	2,868
<b>Cash generated from operations</b>	<u>139,349</u>	<u>78,436</u>

### 22 Analysis of changes in net funds

The charity had no material debt during the year.