

Charity registration number 1131111 (England and Wales)

Company registration number 06907615

**HOME-START BLACKBURN & DARWEN**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# HOME-START BLACKBURN & DARWEN

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	John Easton Mike Rawsterne Judith Holden Kathryn Adnitt Nick Isherwood Jane Partington
<b>Charity number (England and Wales)</b>	1131111
<b>Company number</b>	06907615
<b>Principal address</b>	Office 14 The Business Centre Eanam Wharf Blackburn Lancashire BB1 5BL
<b>Registered office</b>	Office 14 The Business Centre Eanam Wharf Blackburn Lancashire BB1 5BL
<b>Independent examiner</b>	Catherine C Baker FCCA Hindle Jepson & Jennings Ltd 10 Borough Road Darwen Lancashire BB3 1PL
<b>Bankers</b>	National Westminster Bank Plc 35 King William Street Blackburn Lancashire BB1 7DJ
<b>Solicitors</b>	Watson Ramsbottom Solicitors 33-39 Railway Road Darwen BB3 2RL

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# HOME-START BLACKBURN & DARWEN

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# HOME-START BLACKBURN & DARWEN

## TRUSTEES' REPORT (INCLUDING DIRECTOR'S 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 accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities (FRS102)".

### Objectives and activities

- a. to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
- b. to prevent cruelty to or maltreatment of children;
- c. to relieve sickness, poverty and need amongst children and parents of children;
- d. to promote the education of the public in better standards of child care; principally but not exclusively within the area of Blackburn & Darwen and its environs.

The principal activities of the charity during the year was to support parent and reduce the potential for family crisis and breakdown.

Home-Start Blackburn & Darwen is one of 180 local Home-Starts operating throughout the UK. Whilst part of a national network, each Home-Start is managed and funded independently at a local level. This ensures that Home-Start is rooted in and sensitive to the community it serves.

Home-Start Blackburn and Darwen values family life and the importance it has for children, parents and the community as a whole. Home-Start Blackburn and Darwen recognises the pressures that can be part of having a young family, especially for those experiencing social isolation, or those new to the area. Home-Start Blackburn and Darwen aims to support parents with at least one child under the age of five, who are facing difficulties, enabling them to cope with the pressures they are facing and reduce the potential for family crisis and breakdown.

Home-Start Blackburn and Darwen aims to increase the confidence and independence of the family by:

- Offering emotional and practical support
- Visiting families in their own home, where the dignity and identity of each adult and child can be respected and protected
- Reassuring parents that difficulties bringing up children are not unusual and encouraging them to enjoy family life
- Developing a relationship with the family in which time can be shared and understanding can be developed: the approach is flexible to take account of differing needs
- Encouraging parents' strengths and emotional well-being for the ultimate benefit of their children. Encouraging families to widen their network of relationships and use effectively the support and services available in the community
- Provide families with information for signposting and onward referrals for other services

There has been no change in these during the year.

### *Public benefit*

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

# HOME-START BLACKBURN & DARWEN

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

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### Achievements and performance

#### *Significant activities and achievements against objectives*

During the year Home-Start Blackburn and Darwen have supported 248 families through home-visiting and group activities. Have responded to 247 referrals, which includes 35 pre-birth; 294 0-5; 97 over 5 and 14 infants with the Dads Project. This is a total of 440 children receiving support as part of the family.

Over the last 12 months, we have continued to support families in their own homes through a parent volunteer or family support worker. Our approach is dependent on the families main needs which is identified skilfully through our highly trained and experienced coordinators.

Recruiting and training volunteers is still one of our greatest challenges, running our service on just 32 volunteers. The recruitment and training of new volunteers has also been very slow, but we have now introduced new Targeted sessions for Perinatal-Mental Health and supporting Families through Group Activities.

The cost of living crisis still affects many families, especially those with young children on low incomes. Over the last few years, we have worked in Partnership with Blackburn with Darwen Borough Council and other 3<sup>rd</sup> sector organizations, to assist with onward grants for families/ households essentials. This Cost of Living Program has enabled us to reach a further 245 families with children under the age of 7.

Our current service contracts have enabled us to build and improve relationships with partners and referrers such as East Lancs Hospital Trust, Blackburn with Darwen Public Health, Blackburn with Darwen Family Hubs and Lancashire and South Cumbria Integrated Care Board.

Our main referrals and support is for parents with:

Managing Children's Behaviour; School Readiness;

Parenting; Routines; Household Management;

Perinatal Mental Health; Social Isolation and Emotional Wellbeing

The staff team are constantly developing new strategies and resources to enable them to respond and support more families in the most appropriate way.

### Financial review

During 2024-25, Home-Start Blackburn & Darwen's income has been maintained due to securing new contracts from BwD Family Hubs to deliver work around Perinatal Mental Health and supporting Dads.

We continue to deliver services for BwD 0-19 Health Child Programme and L&SCICB Parental Mental Health.

Whilst there has been some successes from commissions this year, there is still uncertainty of the length of these contracts, due to Central Government decisions. Looking forward, we will be pursuing funding opportunities through Charitable Foundations, when they re-open for applications.

It is the policy of the charity that unrestricted funds which have not been designated for specific use should be maintained at a level equivalent to between three and six months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks.

# HOME-START BLACKBURN & DARWEN

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

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### *Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

### *Major risks*

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

### **Structure, governance and management**

The charity is a company limited by guarantee.

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:

John Easton

Elaine Matchett

(Resigned 18 November 2024)

Mike Rawsterne

Judith Holden

Kathryn Adnitt

Nick Isherwood

Jane Partington

### *Recruitment and appointment of trustees*

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 0 day's purchases, based on the average daily amount invoiced by suppliers during the year.

### *Organisational structure*

The charity is run on a day to day basis by a manager, Amanda Barrass, and there are also administrators who provide support with the running of the charity. In addition to this, there are a large number of volunteers who deliver the work of the charity. These volunteers are overseen by Amanda and the co-ordinators.

There are no related parties to report.

# HOME-START BLACKBURN & DARWEN

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

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

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Kathryn Adnitt

**Trustee**

Date: .....

# HOME-START BLACKBURN & DARWEN

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF HOME-START BLACKBURN & DARWEN

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I report to the trustees on my examination of the financial statements of Home-Start Blackburn & Darwen (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

#### **Catherine C Baker FCCA**

Hindle Jepson & Jennings Ltd  
10 Borough Road  
Darwen  
Lancashire  
BB3 1PL  
Date: .....



# HOME-START BLACKBURN & DARWEN

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>					
Donations and legacies	3	253,839	156,737	-	156,737
Investments	4	1,057	994	-	994
<b>Total income</b>		254,896	157,731	-	157,731
<b>Expenditure on:</b>					
Charitable activities	5	226,870	195,617	5,208	200,825
<b>Total expenditure</b>		226,870	195,617	5,208	200,825
<b>Net income/(expenditure)</b>		28,026	(37,886)	(5,208)	(43,094)
Transfers between funds		-	52,558	(52,558)	-
<b>Net movement in funds</b>		28,026	14,672	(57,766)	(43,094)
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2024		251,409	236,737	57,766	294,503
<b>Fund balances at 31 March 2025</b>		279,435	251,409	-	251,409

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

# HOME-START BLACKBURN & DARWEN

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	10		3,205		974
<b>Current assets</b>					
Debtors	11	24,562		245	
Cash at bank and in hand		330,082		299,178	
		<u>354,644</u>		<u>299,423</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(78,414)</u>		<u>(48,988)</u>	
<b>Net current assets</b>			<u>276,230</u>		<u>250,435</u>
<b>Total assets less current liabilities</b>			<u><u>279,435</u></u>		<u><u>251,409</u></u>
<b>The funds of the charity</b>					
Unrestricted funds	13		<u>279,435</u>		<u>251,409</u>
			<u><u>279,435</u></u>		<u><u>251,409</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

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

.....  
Kathryn Adnitt  
**Trustee**

Company registration number 06907615 (England and Wales)

# HOME-START BLACKBURN & DARWEN

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **1 Accounting policies**

#### **Charity information**

Home-Start Blackburn & Darwen is a private company limited by guarantee incorporated in England and Wales. The registered office is Office 14, The Business Centre, Eanam Wharf, Blackburn, Lancashire, BB1 5BL.

#### **1.1 Accounting convention**

The accounts have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

#### **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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants receivable are recognised on an accruals basis.

# HOME-START BLACKBURN & DARWEN

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

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### 1 Accounting policies

(Continued)

#### 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.

All expenditure is accounted for on an accruals basis and applied under the appropriate heading. Liabilities are recognised as resources expended as soon as the obligation and commitment by the Charity to the expenditure arises.

#### 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, fittings & equipment	15% Reducing Balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity 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.

# HOME-START BLACKBURN & DARWEN

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

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### 1 Accounting policies

(Continued)

#### **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.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Funds Structure**

The Charity has one restricted fund which is to be used in accordance with specific restrictions imposed by the respective donors, The Big Lottery Fund.

### 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.

# HOME-START BLACKBURN & DARWEN

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

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Donations and gifts	3,379	15,476
Grants Received	250,460	141,261
	<u>253,839</u>	<u>156,737</u>
<b>Donations and gifts</b>		
Other	379	476
Eric Wright	3,000	15,000
	<u>3,379</u>	<u>15,476</u>
<b>Grants receivable for core activities</b>		
Spring North	8,000	10,000
BwD Help Hub	23,500	47,100
BwD Public Health	94,049	48,317
NHS Lancashire & South Cumbria ICB	19,019	27,344
Home Start Grant	16,000	8,500
Family Hubs (BwD)	89,892	-
	<u>250,460</u>	<u>141,261</u>

### 4 Income from investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	<u>1,057</u>	<u>994</u>

# HOME-START BLACKBURN & DARWEN

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

### 5 Charitable activities

	Family Support Work 2025 £	Family Support Work 2024 £
Staff costs	160,245	126,101
Depreciation and impairment	378	315
Employee and volunteer expenses	3,261	2,379
Rent	14,594	16,551
Light heat and water	2,405	1,630
Insurance	1,029	971
Refreshments and hospitality	473	741
Training and consultancy	1,333	641
Subscriptions	6,922	4,552
Recruitment costs	369	534
Telephone	8,920	3,911
Printing postage and stationery	1,784	1,302
Payroll fees	1,112	926
General expenses	344	125
Other charitable expenditure	17,712	33,331
	<u>220,881</u>	<u>194,010</u>
Share of governance costs (see note 6)	5,989	6,815
	<u>226,870</u>	<u>200,825</u>
<b>Analysis by fund</b>		
Unrestricted funds	226,870	195,617
Restricted funds	-	5,208
	<u></u>	<u></u>
<b>For the year ended 31 March 2024</b>		
Unrestricted funds	195,617	
Restricted funds	5,208	
	<u>200,825</u>	

### 6 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>5,989</u>	<u>6,815</u>
<b>Analysed between:</b>		
Unrestricted funds	<u>5,989</u>	<u>6,815</u>

# HOME-START BLACKBURN & DARWEN

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

### 7 Trustees

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

### 8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	8	7
<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	160,245	126,101

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

### 9 Taxation

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

### 10 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 April 2024	6,949
Additions	2,609
At 31 March 2025	9,558
<b>Depreciation and impairment</b>	
At 1 April 2024	5,975
Depreciation charged in the year	378
At 31 March 2025	6,353
<b>Carrying amount</b>	
At 31 March 2025	3,205
At 31 March 2024	974



# HOME-START BLACKBURN & DARWEN

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

### 11 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	23,512	-
Other debtors	797	-
Prepayments and accrued income	253	245
	<u>24,562</u>	<u>245</u>

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

	2025 £	2024 £
Other creditors	71,048	46,640
Accruals and deferred income	7,366	2,348
	<u>78,414</u>	<u>48,988</u>

### 13 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 £
Designated Reserves	74,945	1,057	-	-	76,002
General funds	176,464	253,839	(226,870)	-	203,433
	<u>251,409</u>	<u>254,896</u>	<u>(226,870)</u>	<u>-</u>	<u>279,435</u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
Designated Reserves	-	-	-	74,945	74,945
General funds	236,737	157,731	(195,617)	(22,387)	176,464
	<u>236,737</u>	<u>157,731</u>	<u>(195,617)</u>	<u>52,558</u>	<u>251,409</u>

### 14 Related party transactions

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