

**NEW SIGHT U.K.**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**For the year ended 5 April 2025**

**Charity Number 1144893**  
**Company Number 07781905**

## **NEW SIGHT U.K.**

### **Trustees Annual Report**

For year ended 5 April 2025

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The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 5 April 2025.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, 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) (effective 1 January 2019).

### **Our purposes and activities**

New Sight is a medical charity working in the Republic of Congo. Our vision is a world where no one is needlessly blind. Four in five people in the world who are blind or visually impaired suffer from preventable or treatable causes of blindness. We are committed to eliminating all reversible and preventable causes of blindness and severe visual impairment. We strive for efficiency and cost-effectiveness, with self-sustainability as our goal, but we believe that sight is priceless.

New Sight has established two non-profit eye clinics and surgical centres in Congo and has completed a purpose-built hospital in Ouessou, Congo, which opened in July 2025. The hospital will initially provide eye care and surgery but has capacity to provide other medical specialities alongside.

All of our charitable activities take place in the Republic of Congo where we provide eye care, surgical treatment, and preventative care such as screening and education. The charity is exploring ways to provide other medical care.

### **Achievements and performance**

New Sight U.K. in the UK is responsible for supporting the accounting, finance, record keeping, and the coordination with visitors for the Congo operations.

Together with the global team, we have made the following progress in the year ended 5 April, 2025:

- The Ouessou Interim Eye Centre provided 3,841 consultations
- The Ouessou Interim Surgical Centre carried out 52 surgical treatments
- 266 pairs of glasses, both prescription and non-prescription, were provided to patients.

Support from regular donors has helped us fund the above eye care and treatment.

### **Public benefit statement**

The trustees/directors of New Sight U.K. are aware of the guidelines issued by the Charity Commission on public benefit.

### **Financial review**

New Sight U.K. is funded by donations from loyal supporters, the total income for the year was £31,979 (2024: £56,336). This income is allocated to unrestricted funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice (SORP).

The Statement of Financial Activities for the year ended 5 April 2024, shows a deficit across all funds of -£1,448 (2024: surplus £32,007). <sup>1</sup>

## **NEW SIGHT U.K.**

### **Trustees Annual Report**

For year ended 5 April 2025

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The Balance Sheet at 5 April 2025 shows total funds carried forward of £104,420 (2024: £105,868) of which there are £nil restricted funds (2024: £nil).

#### Reserves policy

The reserves policy for New Sight U.K. is to aim to hold sufficient reserves to ensure that at any time of the year the Charity is not required to borrow funds on overdraft from its bankers. Any additional reserves are generated with a view to fund longer-term projects. The amount of reserves held at 5 April 2025 was £104,420 (2024: £105,868).

#### Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. The Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

### **Reference and administrative details**

|                     |  |
|---------------------|--|
| Charity name        | New Sight U.K.   |
| Charity number      | 1144893  |
| Company number      | 07781905   |
| Operational address | 21A Upper Accommodation<br>Road, Leeds, LS9 8RZ,<br>United Kingdom |

The trustees and officers serving during the year and since the year end were as follows:

|                 |                     |
|-----------------|---------------------|
| <u>Trustees</u> | Christopher Denham  |
|                 | Terence Pang        |
|                 | Henri Samoutou      |
|                 | Joyce Samoutou-Wong |

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

#### Governing documents

Memorandum and Articles of Association

#### Constitution

Company limited by guarantee

#### Appointment of Trustees

Trustees are either elected or appointed annually at the Annual General Meeting held in November.

**Trustees Annual Report**

For year ended 5 April 2025

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Organisation

The Trustees meet at least two times in each year and deal with the administration of the charity encompassing the strategic vision, financial accountability, risk management, and any other administrative business of the charity.

Risk management

The Trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Principal risk facing the charity

New Sight U.K. has a small donor base in the UK. This is providing the income we need; however, we may need to expand and diversify in the future.

Relationship with any related parties

New Sight Limited, which is a limited company by guarantee registered in Hong Kong, is a related party – two of the trustees of the UK entity are Executive Committee members of the Hong Kong entity. They are also the founders of both entities. However, there is no financial transaction between the two charities.

**Statement of Trustee Responsibilities**

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

The Charity Trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources. In preparing financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 that disclose with reasonable accuracy at any time the financial position of the charity. 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.

**NEW SIGHT U.K.**

**Trustees Annual Report**  
For year ended 5 April 2025

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Approved by the Trustees on: 10 December 2025 and signed on their behalf by:

Christopher Denham  
Chair of the Board

A handwritten signature in black ink, consisting of a stylized 'C' followed by a long horizontal stroke.

## **NEW SIGHT U.K.**

(A company limited by guarantee)

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

For the year ended 05 April 2025

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I report on the financial statements of New Sight U.K. for the year ended 05 April 2025, which are set out on pages 6 to 14.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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

Jim Dodds FCIE  
33 The Glebe  
Morpeth  
Northumberland  
NE61 6HW



Date: 12 December 2025

**NEW SIGHT U.K.**

(A company limited by guarantee)

(INCLUDING SUMMARY INCOME &amp; EXPENDITURE ACCOUNT)

**STATEMENT OF FINANCIAL ACTIVITIES**

For the year ended 05 April 2025

|                                       | Notes | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|---------------------------------------|-------|----------------------------|--------------------------|--------------------|--------------------|
| <b><u>Income from:</u></b>            |       |                            |                          |                    |                    |
| Donations and legacies                | 6     | 31,979                     | -                        | <b>31,979</b>      | 56,336             |
| <b>Total income</b>                   |       | <b>31,979</b>              | <b>-</b>                 | <b>31,979</b>      | <b>56,336</b>      |
| <b><u>Expenditure on:</u></b>         |       |                            |                          |                    |                    |
| Charitable activities                 |       |                            |                          |                    |                    |
| Operation of the charity              | 7     | 33,427                     | -                        | <b>33,427</b>      | 24,329             |
| <b>Total expenditure</b>              |       | <b>33,427</b>              | <b>-</b>                 | <b>33,427</b>      | <b>24,329</b>      |
| <b>Net movement of funds</b>          |       | <b>( 1,448 )</b>           | <b>-</b>                 | <b>( 1,448 )</b>   | <b>32,007</b>      |
| <b><u>Reconciliation of funds</u></b> |       |                            |                          |                    |                    |
| Total funds brought forward           |       | 105,868                    | -                        | <b>105,868</b>     | 73,861             |
| <b>Total funds carried forward</b>    |       | <b>104,420</b>             | <b>-</b>                 | <b>104,420</b>     | <b>105,868</b>     |

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 8 to 14 form an integral part of these accounts.

**BALANCE SHEET**

As at 05 April 2025

|   | Notes | £              | Total<br>2025<br>£ | £              | Total<br>2024<br>£ |
|---|-------|----------------|--------------------|----------------|--------------------|
| <b><u>Current assets</u></b>                          |       |                |                    |                |                    |
| Cash at bank and in hand                              | 15    | 104,870        |                    | 106,268        |                    |
| <b>Total current assets</b>                           |       | <b>104,870</b> |                    | <b>106,268</b> |                    |
| <b>Creditors:</b> amounts falling due within one year | 16    | <b>( 450 )</b> |                    | <b>( 400 )</b> |                    |
| <b>Net current assets</b>                             |       |                | <b>104,420</b>     |                | <b>105,868</b>     |
| <b>Total assets less current liabilities</b>          |       |                | <b>104,420</b>     |                | <b>105,868</b>     |
| <b>Total net assets or liabilities</b>                |       |                | <b>104,420</b>     |                | <b>105,868</b>     |
| <b><u>Funds of the charity</u></b>                    |       |                |                    |                |                    |
| Unrestricted income funds                             |       |                | 104,420            |                | 105,868            |
| Restricted income funds                               |       |                | -                  |                | -                  |
| <b>Total funds</b>                                    |       |                | <b>104,420</b>     |                | <b>105,868</b>     |

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 8 to 14 form an integral part of these accounts.

These financial statements were approved by the Board on: 10 December 2025

and are signed on its behalf by:

Christopher Denham  
Chair of the Board





## **NEW SIGHT U.K.**

(A company limited by guarantee)

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 05 April 2025

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#### **1 Accounting Policies**

The principle accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **2 Basis of accounting**

##### **2.1 Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

New Sight U.K. meets the definition of a public benefit entity under FRS 102.

##### **2.2 Preparation of the accounts on a going concern basis**

The charity reported total unrestricted funds at the year end of £104,420 and has already secured a significant amount of funding for the current year. The trustees are of the view that the immediate future of the charity for the next 12 to 18 months is secure and that on this basis the charity is a going concern.

#### **3 Income**

##### **3.1 Recognition of income**

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability.

##### **3.2 Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

##### **3.3 Grants and donations**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance or provision of other specified service is deferred until the criteria of income recognition are met.

## **NEW SIGHT U.K.**

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### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 05 April 2025

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#### **3.4 Donated goods and services**

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

#### **3.5 Volunteer help**

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

#### **3.6 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

#### **3.7 Income from membership subscriptions**

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

#### **3.8 Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investment and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### **3.9 Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charities' work or for specific projects being undertaken by the charity.

### **4 Expenditure and liabilities**

#### **4.1 Liability recognition**

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

## **NEW SIGHT U.K.**

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### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 05 April 2025

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#### **4.2 Charitable activities**

Expenditure on charitable activities includes the costs of establishing two non-profit eye clinics and surgical centres in Congo and other activities undertaken to further the purposes of the charity and their associated support costs.

#### **4.3 Governance and support costs**

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

#### **4.4 Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **4.5 Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### **4.6 Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

### **5 Assets**

#### **5.1 Tangible fixed assets for use by the charity**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

|                                 |                               |
|---------------------------------|-------------------------------|
| Fixtures fittings and equipment | Straight line over four years |
|---------------------------------|-------------------------------|

**NEW SIGHT U.K.**

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**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 05 April 2025

**Analysis of income**

|                                 | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2025<br>£   | Total<br>2024<br>£ |
|---------------------------------|----------------------------|--------------------------|----------------------|--------------------|
| <b>6 Donations and legacies</b> |                            |                          |                      |                    |
| Donations and gifts             | 30,714                     | -                        | <b>30,714</b>        | 55,854             |
| Gift Aid                        | 1,265                      | -                        | <b>1,265</b>         | 482                |
|                                 | <u>31,979</u>              | <u>-</u>                 | <u><b>31,979</b></u> | <u>56,336</u>      |

Income was £31,979 (2024: £56,336) of which £31,979 was unrestricted or designated (2024: £56,336) and £0 was restricted (2024: £0).

**Analysis of expenditure on charitable activities**

|   | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>2025<br>£   | Total<br>2024<br>£ |
|---|----------------------------|--------------------------|----------------------|--------------------|
| <b>7 Charitable activities</b>                            |                            |                          |                      |                    |
| <u>Direct costs</u>                                       |                            |                          |                      |                    |
| Staff salaries  | 25,384                     | -                        | <b>25,384</b>        | 15,812             |
| Travel  | 1,282                      | -                        | <b>1,282</b>         | 1,679              |
| Insurance   | 3,459                      | -                        | <b>3,459</b>         | 3,396              |
| Medical consumables                                       | 72                         | -                        | <b>72</b>            | 737                |
| Conference expenses                                       | 950                        | -                        | <b>950</b>           | 235                |
| Training and development                                  | 111                        | -                        | <b>111</b>           | -                  |
| Promotion   | -                          | -                        | <b>-</b>             | 10                 |
| <u>Support costs</u>                                      |                            |                          |                      |                    |
| Other consumables   | 281                        | -                        | <b>281</b>           | 194                |
| Stationery  | 604                        | -                        | <b>604</b>           | 1,753              |
| Professional fees   | 34                         | -                        | <b>34</b>            | 113                |
| Equipment   | 800                        | -                        | <b>800</b>           | -                  |
| <u>Governance costs</u>                                   |                            |                          |                      |                    |
| Independent examiner's fees for reporting on the accounts | 450                        | -                        | <b>450</b>           | 400                |
|   | <u>33,427</u>              | <u>-</u>                 | <u><b>33,427</b></u> | <u>24,329</u>      |

Expenditure on charitable activities was £33,427 (2024: £24,329) of which £33,427 was unrestricted or designated (2024: £24,329) and £0 was restricted (2024: £0).

**8 Fees for examination of the accounts**

|  | 2025<br>£         | 2024<br>£  |
|--|-------------------|------------|
| Independent examiner's fees for reporting on the accounts  | <b>450</b>        | 400        |
|  | <u><b>450</b></u> | <u>400</u> |
| There were no other fees paid to the examiner (2024: £nil) |                   |            |

**NEW SIGHT U.K.**

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 05 April 2025

**9 Analysis of staff costs, and the cost of key management personnel**

|   | <b>2025</b>   | 2024     |
|---|---------------|----------|
|   | <b>£</b>      | <b>£</b> |
| Salaries and wages                                | <b>25,055</b> | 15,685   |
| Social security costs                             | -             | -        |
| Pension costs (defined contribution pension plan) | <b>329</b>    | 127      |
|   | <b>25,384</b> | 15,812   |

No employee received remuneration above £60,000 (2024: nil).

The key management personnel of the charity, comprise the trustees . The total employee benefits of the key management personnel of the charity were £0 (2024: £0).

**10 Staff Numbers**

The average monthly head count was 2 staff (2024: 2 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

|  | <b>2025</b>   | 2024          |
|--|---------------|---------------|
|  | <b>Number</b> | <b>Number</b> |
| The parts of the charity in which the employee's work: |               |               |
| Charitable activities FTE                              | <b>1.0</b>    | 1.0           |
|  | <b>1.0</b>    | 1.0           |

**11 Transactions with trustees**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

**Trustees' expenses**

No trustee expenses have been incurred in the year.

**Transaction(s) with related parties**

The following detail the related party transactions in the reporting period.

New Sight in the Republic of Congo receives funding and support internationally including from the USA, Canada, UK and Hong Kong. The accounts from New Sight U.K. only reflect the financial activity incurred within the U.K. and do not account for the accounts and activities from other countries.

**12 Defined contribution pension scheme**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £329 (2024: £127). There was £82 outstanding as at 05 April 2025 (2024: £33).

**13 Corporation Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

**NEW SIGHT U.K.**

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**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 05 April 2025

|  | Fixture,<br>fittings and<br>equipment<br>£ | Total<br>£        |
|--|--|-------------------|
| <b>14 Tangible fixed assets</b>                          |  |                   |
| <b>Cost</b>  |  |                   |
| Balance brought forward                                  | 19,368                                     | <b>19,368</b>     |
| Additions  | -  | -                 |
| Disposals  | -  | -                 |
| <b>Balance carried forward</b>                           | <b>19,368</b>                              | <b>19,368</b>     |
| <b>Depreciation</b>                                      |  |                   |
| Basis  | SL   |                   |
| Rate   | 25%  |                   |
| Balance brought forward                                  | 19,368                                     | <b>19,368</b>     |
| Depreciation charge for year                             | -  | -                 |
| Disposals  | -  | -                 |
| <b>Balance carried forward</b>                           | <b>19,368</b>                              | <b>19,368</b>     |
| <b>Net book value</b>                                    |  |                   |
| <b>Brought forward</b>                                   | -  | -                 |
| <b>Carried forward</b>                                   | -  | -                 |
| <b>15 Cash at bank and in hand</b>                       |  |                   |
|  | <b>2025<br/>£</b>                          | <b>2024<br/>£</b> |
| Cash at bank   | <b>104,870</b>                             | 106,268           |
|  | <b>104,870</b>                             | <b>106,268</b>    |
| <b>16 Creditors and accruals (payable within 1 year)</b> |  |                   |
|  | <b>2025<br/>£</b>                          | <b>2024<br/>£</b> |
| Accruals   |  |                   |
| Independent examination of accounts                      | <b>450</b>                                 | 400               |
|  | <b>450</b>                                 | <b>400</b>        |

**17 Events after the end of the reporting period**

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

**NEW SIGHT U.K.**

(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 05 April 2025

**18 Analysis of charitable funds****Analysis of movements in unrestricted funds**

|                           | <b>Fund<br/>balances<br/>brought<br/>forward<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>Transfers<br/>£</b> | <b>Fund<br/>balances<br/>carried<br/>forward<br/>£</b> |
|---------------------------|--|-------------------------------------|-------------------------------------|------------------------|--|
| <b>Unrestricted funds</b> |  |                                     |                                     |                        |  |
| General unrestricted fund | 105,868  | 31,979                              | ( 33,427 )                          | -                      | <b>104,420</b>   |
| <b>Totals</b>             | <b>105,868</b>   | <b>31,979</b>                       | <b>( 33,427 )</b>                   | <b>-</b>               | <b>104,420</b>   |

**Purpose of unrestricted funds**

General unrestricted fund                      The 'free reserves' after allowing for designated funds.

**19 Capital commitments**

As at 05 April 2025, the charity had no capital commitments (2024 -£nil).

**20 Analysis of net assets between funds 2024**

|  | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>2025<br/>£</b> |
|--|-------------------------------------|-----------------------------------|-----------------------------|
| Cash at bank and in hand               | 104,870                             | -                                 | <b>104,870</b>              |
| Other net current assets/(liabilities) | ( 450 )                             | -                                 | <b>( 450 )</b>              |
|  | <b>104,420</b>                      | <b>-</b>                          | <b>104,420</b>              |

**Analysis of net assets between funds 2023**

|  | <b>Unrestricted<br/>Funds<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>2025<br/>£</b> |
|--|-------------------------------------|-----------------------------------|-----------------------------|
| Cash at bank and in hand               | 106,268                             | -                                 | <b>106,268</b>              |
| Other net current assets/(liabilities) | ( 400 )                             | -                                 | <b>( 400 )</b>              |
|  | <b>105,868</b>                      | <b>-</b>                          | <b>105,868</b>              |