

Shropshire Parent and Carer Council

Financial Statements

For The Year Ended 31 March 2025

Shropshire Parent and Carer Council (PACC)
Reference and Administrative Details

Charity Name	Shropshire Parent and Carer Council
Other names	PACC
Charity Number	1150180
Principal Address	Crab Tree Cottage Dunns Heath Berwick Shrewsbury SY4 3HY
Trustee's	Sarah Thomas Zara Bowden Helen Nickless Lucy Smith Christine Thomas Michael Thomas
Accountant	Community Accounting Services Ltd 7 Napoleon Drive Shrewsbury SY3 5PH

**Trustees' Report
of Shropshire Parent and Carer Council (PACC)
on the Accounts for the Year Ended 31 March 2025**

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

Structure, Governance and Management

The charity is registered with the Charity Commission and is run in accordance with the constitution adopted on 3 December 2011 and as amended on 16 November 2012.

Trustee Appointment

PACCs activities are overseen by a board of trustees. New Trustees are elected by the members of charity at the Annual General Meeting. The board of trustees can also appoint additional trustees if it considers that specific additional skills or experience and diversity is needed.

All current trustees are parent carers and two trustees also hold operational roles in the Charity, which is permitted under the Charity's constitution, providing that there is no payment for undertaking trustee duties.

Objectives and Activities

The Charity's vision is to create a well-informed, connected and empowered community of families of children with disabilities or additional needs, offering support to each other and working in partnership with service providers to create quality services that meet the needs of all parent carers and their children.

The objects of the Charity are to relieve the needs of children with disabilities and additional needs, their parents, carers and families, particularly but not exclusively by:

(a) the creation of a Shropshire parent/carers community that reduces isolation and strengthens the capacity of parents and carers to support their families;

(b) by the provision of information to inform and empower parents/carers about the services and issues that affect their families; and

(c) by the provision of opportunities for parents and carers to influence the decisions that affect their families and to contribute to developing services that meet the needs of their families.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing PACC's aims and objectives and in planning future activities.

PACC fulfils its objectives by running parent groups, workshops, training and providing activities for children and young people with disabilities. Co-production is also key to all objectives and to ensure the lives of SEND families in Shropshire are enhanced.

Achievements and Performance in the year

Coproducing the Shropshire Council Coproduction Framework

The framework provides clear expectations about the delivery of co-production in all of Shropshire Council's activity. PACC jointly hosted the launch of the Framework with Shropshire Council.

Voice of Parent Carers

PACC has ensured Parent Carers had a voice in key discussions, including about SEND Transport provision, the SEND and Alternative Provision (AP) Change Programme activity, the recommissioning of Shropshire Information, Advice and Support Services (IASS) and developing the Shropshire SEND Strategy and Outcome Framework. PACC's Influence and Change work is supported by the feedback gathered through our Navigator offer and other direct contact with families through Buddies and Healthy Lives activity.

The charity issued a number of surveys including the annual 5th Mad, Sad, Glad survey and a survey exploring the experience of Supported Living in Shropshire. PACC also coproduced the Local Area SEND Survey issued in this period.

Delivery of the Partnership for the Inclusion of Neurodiversity in Schools (PINS) programme

PACC is a key partner in the delivery of the PINS programme, developing school-based parent carer forums and promoting co-production in schools.

Community activities

PACC has been particularly active in the wider community this year. This has included supporting Shrewsbury Museum to coproduce their plans to improve accessibility and hosting the 'Seeing You Seeing Me' exhibition and trail, celebrating SEND families in the community. The charity also hosted two face-to-face conferences; 'Living Positively with Neurodiversity' and 'Planning for the Future' to share information and inform the charity's in these areas going forward.

The Preparation for Adulthood Navigator project has significantly increased the charity's direct contact with a wide range of Parent Carers from throughout Shropshire. This contact provides valuable intelligence about the experience of raising a SEND child in Shropshire and what in the local system works or doesn't work. The feedback from families who accessed this service has been hugely positive, with Parent Carers telling us that because of the project they felt their concerns were listened to, validated and understood and they were able to access the information they needed.

This year PACC was successful in securing Commonwealth Games Legacy funding from the Inclusive Communities Fund to offer an enhance Healthy Lives Holiday Programme. The charity was able to extend the programme so that activities were offered during all holiday periods, supporting 136 children and young people and their families. The charity's term time social network, Buddies continues to grow, with membership increasing by 83%.

The 'Seeing You Seeing Me' photographic Exhibition and Trail (funded jointly by Vibrant Shropshire and the Inclusive Communities Fund) was a particular highlight of the year. Over 1300 people saw the exhibition and the young people were so excited to find photographs of themselves and their friends on display around Shrewsbury. This project did a lot to raise the profile of the SEND Community and PACC in Shropshire and supported the development of new relationships in the community.

Provision of information

PACC's work in this area is increasingly important. During this period PACC developed several new resources including a series of myth busters about key topics such as SEND transport, shared national and local information regularly through our website and social media platforms, published nine newsletters and sent numerous direct emails to our contact database which is now in excess of 1500 SEND families.

Facebook continues to be the main social media platform for the SEND Community and we have focused activity in this area to reflect this. Our number of followers is consistently growing, with the main PACC open page now having just over 2000 followers.

We continue to challenge the local SEND system to improve the provision of information and communication for the SEND Community in Shropshire. The Shropshire SEND Newsletter is a system wide activity which is coproduced with PACC. Information for the Local Offer is consistently reviewed by PACC and improvements suggested with a focused on ensuring that SEND Families can access clear information about their legal entitlements and understand what help and support is available.

We would like to acknowledge the work of our amazing PACC staff and volunteers whose vision, enthusiasm and ongoing commitment has ensured the charity's reach and impact extends not just to the parent carers and their families but to wider society.

Reserves Policy

The Trustees aim to maintain free reserves at a low level sufficient to supplement the day to day running of the Charity.

The restricted funds are made up of grants and are spent according to the grant requirements which assist the Charity in meeting it's objectives. Any money left over at the year end is kept in reserves to be spent in the following year.

Plans for the Future

The charity continues to grow and has taken on more responsibilities, including paid staff. As an unincorporated association PACC cannot currently enter into contracts or own property in its own right. PACC will look at alternative options that would allow PACC to enter into contracts in its own name and limit the liability of trustees.

The charity also recognises the importance of strengthening our governance and administrative and delivery capacity. This includes ensuring the board of trustees has the experience, skills and diversity needed to enable the charity to continue to grow, extend its reach and ensure its long-term sustainability.

The funding for the PFA Navigator programme comes to an end in September 2025 and with the charity will also be actively seeking new sources of funding to ensure the Healthy Lives Holiday programme can also continue and be extended in the future.

Other key priorities

- Proactively seek to appoint new trustees from members and the wider community to strengthen the board of trustees.
- Expanding the number of volunteers supporting Community Support activities and events.
- Extending our communication strategies to reach a wider demographic of SEND families.
- Developing our digital resource hub including launching our new website
- Strengthen multi-agency collaboration to align messaging and using our influence to reduce duplication or contradiction in public-facing information

More details about PACC's activities and future plans can be found on the PACC website <https://www.paccshropshire.org.uk/pacc-extended-review-nov-23-march-25-published/>

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Zara Bowden
Chair

A handwritten signature in black ink, appearing to read 'Zara Bowden', is written over a light grey rectangular background.

19/01/2026

Date

**Independent Examiner's Report to the
Management Committee of Shropshire Parent and Carer Council (PACC)
on the Accounts for the Year Ended 31 March 2025**

Basis of independent examiner's report

We report on the accounts of PACC for the year ended 31 March 2025 which are set out on pages 2-13.

The Group's officers are responsible for the preparation of the accounts. The Group's officers consider that an audit is not required for this year and that an independent examination is needed.

It is our responsibility to:

- examine the accounts
- to follow the general directions for the conduct of an independent examination
- to state whether particular matters have come to our attention.

Basis of independent examiner's statement

Our examination was carried out in accordance with general directions for an independent examination. An examination includes a review of the accounting records kept by the committee and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as a committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in, any material respect, the requirements
 - to keep appropriate accounting records; and
 - to prepare accounts which accord with the accounting records and comply with applicable financial reporting standardshave not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Community Accounting Services Ltd
7 Napoleon Drive
Shrewsbury
SY3 5PH**

Date: 23/01/2026

Shropshire Parent and Carer Council (PACC)
Statement of Financial Activities
for the Year Ended 31 March 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	<i>Total Funds 2024 £</i>
Incoming Resources					
Incoming resources from generated funds:					
Voluntary income	3	599	154,100	154,699	<i>248,114</i>
Incoming resources from charitable activities	4	3,406	-	3,406	<i>438</i>
Other income		-	-	-	<i>-</i>
Total Incoming Resources		4,005	154,100	158,105	<i>248,552</i>
Resources Expended					
Charitable Activities	5	9,946	147,895	157,841	<i>245,560</i>
Governance costs	6	178	822	1,000	<i>697</i>
Total Resources Expended		10,124	148,717	158,841	<i>246,257</i>
Net Incoming Resources Before Transfers		(6,119)	5,383	(736)	<i>2,295</i>
Transfer Between Funds		990	(990)	-	<i>-</i>
Net Incoming Resources		(5,129)	4,393	(736)	<i>2,295</i>
Fund balance brought forward at 1 April 2024		31,358	85,885	117,243	<i>114,948</i>
Fund Balance Carried Forward at 31 March 2025		26,229	90,278	116,507	<i>117,243</i>

The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities.

Shropshire Parent and Carer Council (PACC)
Balance Sheet
as at 31 March 2025

	Note	2025	2024
		£	£
Fixed Assets	8		
Tangible Fixed Assets		1,937	1,942
Current Assets			
Bank balances		125,862	
Debtors	9	<u>38</u>	<u>122,792</u>
		125,900	122,792
Current Liabilities			
Creditors	10	(11,330)	(7,491)
(due in less than 1 year)			
Net Assets		<u><u>116,507</u></u>	<u><u>117,243</u></u>
 Represented by Funds			
Unrestricted fund	12	24,292	29,416
Restricted funds	12	90,278	85,885
Capital grant fund	12	<u>1,937</u>	<u>1,942</u>
		<u><u>116,507</u></u>	<u><u>117,243</u></u>

The Trustees approve the accounts which comprise of the SOFA, the Balance Sheet and the related notes and acknowledge their responsibility for the accounts, including the appropriateness of the applicable financial reporting framework, and for providing Community accounting Services Ltd with all information and explanations necessary for their compilation.

Zara Bowden

Chair

Date



19/01/2026

Shropshire Parent and Carer Council (PACC)
Notes to the Financial Statements
for the Year Ended 31 March 2025

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice : Accounting and Reporting by Charities issued in March 2005.

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purpose, the use of which is restricted to that area or purpose.

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

(d) Resources Expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure is recognised on an accrual basis and is reported as part of the expenditure to which it relates:

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee and payroll costs.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. Floor areas, per capita or estimated usage.

(e) Fixed Assets

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

Fixtures, fittings and equipment	20% reducing balance basis
----------------------------------	----------------------------

Impairment reviews are carried out as and when evidence comes to light that the recoverable amount of a functional fixed asset is below its net book value due to damage, obsolescence or other relevant factors.

2 Trustee's Remuneration

One Trustee received a remuneration through the payroll during the year totalling £17,143 (2024: £nil). The Trustee is paid for their other role within the charity and not for the role as Trustee.

Two Trustess received payment for their services as subcontractors during the year totalling £13,538 (2024: £20,943). The Trustees are paid for their role within the charity and not for the role as Trustee.

Trustees are reimbursed expenses throughout the year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Shropshire Parent and Carer Council (PACC)
Notes to the Financial Statements
for the Year Ended 31 March 2025

3 Voluntary Income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Grants	-	154,100	154,100	225,700
Donations	599	-	599	22,414
Total	<u>599</u>	<u>154,100</u>	<u>154,699</u>	<u>248,114</u>

4 Incoming resources from charitable activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Christmas grotto	-	-	-	438
Calendar sales	45	-	45	-
Event ticket sales	3,361	-	3,361	-
	<u>3,406</u>	<u>-</u>	<u>3,406</u>	<u>438</u>

**5 Resources Expended -
Charitable Activities**

Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
------------------------------------	----------------------------------	-----------------------------	-----------------------------

Support Costs

Administration support	-	13,613	13,613	24,345
Wages	1,201	64,051	65,252	33,464
Pension costs	901		901	456
Staff welfare		262	262	-
Training & training materials		1,453	1,453	3,757
Travel & subsistence	270	1,753	2,023	797
Depreciation of tangible fixed assets	484		484	485

Direct costs

Printing & Stationery	335	672	1,007	364
Computer costs		624	624	549
Advertising & website costs	2,400	180	2,580	2,774
Insurance		2,086	2,086	2,104
Storage		1,287	1,287	1,253
Conference costs	58	2,970	3,028	3,805
Activities	4,270	56,428	60,698	170,232
Room hire		1,783	1,783	890
Miscellaneous	27	733	760	285

Total	<u>9,946</u>	<u>147,895</u>	<u>157,841</u>	<u>245,560</u>
-------	--------------	----------------	----------------	----------------

6 Governance Costs

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Independent Examiner's fee	178	822	1,000	697

Shropshire Parent and Carer Council (PACC)
Notes to the Financial Statements
for the Year Ended 31 March 2025

7 Net Incoming Resources for the Year

	2025	2024
This is stated after charging:		
Depreciation of owned assets	<u>484</u>	<u>485</u>

8 Tangible Fixed Assets

**Fixtures, Fittings
& Equipment
£**

Cost

As at 1 April 2024	4,387
Additions	479
Disposals	-
As at 31 March 2025	<u>4,866</u>

Depreciation

As at 1 April 2024	2,445
Charge for the year	484
On disposals	-
As at 31 March 2025	<u>2,929</u>

Net Book Value

As at 31 March 2025	<u>1,937</u>
As at 1 April 2024	<u>1,942</u>

9 Debtors

	2025 £	2024 £
Other debtors	<u>38</u>	-
	<u>38</u>	-

9 Creditors - due in less than one year

	2025 £	2024 £
Trade creditors	255	2,191
Accruals	1,000	900
Social security	<u>10,075</u>	<u>4,400</u>
	<u>11,330</u>	<u>7,491</u>

Shropshire Parent and Carer Council (PACC)
Notes to the Financial Statements
for the Year Ended 31 March 2025

10 Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	1,937	-	1,937
Current Assets	24,470	101,430	125,900
Current Liabilities	(178)	(11,152)	(11,330)
Net Assets at 31 March 2025	<u>26,229</u>	<u>90,278</u>	<u>116,507</u>

11 Statement of Funds

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers in/(out) £	Carried Forward £
Unrestricted Funds					
Shropshire Council	192	-	-	(192)	-
Capital Grant Fund	1,942	-	(484)	479	1,937
General	29,224	4,005	(9,640)	703	24,292
	<u>31,358</u>	<u>4,005</u>	<u>(10,124)</u>	<u>990</u>	<u>26,229</u>
Restricted Funds					
Department for Education	-	17,500	(18,290)	790	-
Regional Meeting	1,200	-	(1,200)	-	-
Actio	-	12,000	(11,558)	(442)	-
PA Pool Project	1,338	-	-	(1,338)	-
NMAIS	20,413	-	(17,415)	-	2,998
Healthy Lives	16,675	46,850	(45,787)	3,652	21,390
AIS	8,000	-	-	(8,000)	-
PFA Navigator	38,259	50,000	(32,015)	(5,000)	51,244
PINS	-	23,000	(16,354)	8,000	14,646
Vibrant Shropshire	-	4,750	(6,098)	1,348	-
Total	<u>85,885</u>	<u>154,100</u>	<u>(148,717)</u>	<u>(990)</u>	<u>90,278</u>
Total of Funds	<u>117,243</u>	<u>158,105</u>	<u>(158,841)</u>	<u>-</u>	<u>116,507</u>

Shropshire Parent and Carer Council (PACC)
Notes to the Financial Statements Continued
for the Year Ended 31 March 2025

The following Statements of Financial Activities do not form part of the statutory accounts.

12 Detailed Income & Expenditure Accounts

Department for Education	2025	2024
	£	£
Income		
Grants	17,500	17,500
Total income	17,500	17,500
Expenditure		
Administration support	1,230	9,105
Wages	8,622	-
Staff welfare	137	-
Training	854	-
Travel and subsistence	553	625
Accountancy	822	450
Room hire	105	242
Storage	1,287	1,253
Conference costs	1,485	1,800
Computer costs	624	549
Printing & stationery	265	54
Insurance	2,086	2,104
Advertising	-	31
Website costs	180	1,088
Sundry costs	40	-
Total expenses	18,290	17,301
Surplus / deficit for year	(790)	199
Transfer of funds	790	(199)
Funds brought forward	-	-
Funds carried forward	-	-

Shropshire Parent and Carer Council (PACC)
Notes to the Financial Statements Continued
for the Year Ended 31 March 2025

12 Detailed Income & Expenditure Accounts (Continued)

Regional Meeting	2025	2024
	£	£
Expenditure		
Activities	1,200	7,204
Total expenditure	1,200	7,204
Surplus / deficit for year	(1,200)	(7,204)
Transfer of funds	-	-
Funds brought forward	1,200	8,404
Funds carried forward	-	1,200

Actio	2025	2024
	£	£
Income		
Grants received	12,000	12,000
Total income	12,000	12,000
Expenditure		
Admin support	11,558	9,322
Travel and subsistence	-	9
Total expenditure	11,558	9,331
Surplus / deficit for year	442	2,669
Transfer of funds	(442)	(2,669)
Funds brought forward	-	-
Funds carried forward	-	-

Shropshire Parent and Carer Council (PACC)
Notes to the Financial Statements Continued
for the Year Ended 31 March 2025

12 Detailed Income & Expenditure Accounts (Continued)

PA Pool Project	2025	2024
	£	£
Surplus / deficit for year	-	-
Transfer of funds	(1,338)	-
Funds brought forward	1,338	1,338
Funds carried forward	<u>-</u>	<u>1,338</u>

NMAIS	2025	2024
	£	£
Income		
Grants received	-	136,200
Total income	<u>-</u>	<u>136,200</u>
Expenditure		
Conference costs	-	1,816
Activities	17,415	146,428
Total expenditure	<u>17,415</u>	<u>148,244</u>
Surplus / deficit for year	<u>(17,415)</u>	<u>(12,044)</u>
Transfer of funds	-	(9,000)
Funds brought forward	20,413	41,457
Funds carried forward	<u>2,998</u>	<u>20,413</u>

AIS	2025	2024
	£	£
Surplus / deficit for year	-	-
Transfer of funds	(8,000)	4,000
Funds brought forward	8,000	4,000
Funds carried forward	<u>-</u>	<u>8,000</u>

Shropshire Parent and Carer Council (PACC)
Notes to the Financial Statements Continued
for the Year Ended 31 March 2025

12 Detailed Income & Expenditure Accounts (Continued)

Healthy Lives	2025	2024
	£	£
Income		
Grants	46,850	10,000
Total income	46,850	10,000
Expenditure		
Wages	11,809	-
Training	-	17
Activities	31,287	15,982
Room hire	1,527	431
Admin support	-	3,398
Staff welfare	125	-
Travel & subsistence	346	96
Sundry	693	-
Total expenditure	45,787	19,924
Surplus / deficit for year	1,063	(9,924)
Transfer of funds	3,652	5,000
Funds brought forward	16,675	21,599
Funds carried forward	21,390	16,675
PFA Navigator	2025	2024
	£	£
Income		
Grants received	50,000	50,000
Total income	50,000	50,000
Expenditure		
Training	599	2,900
Wages	28,270	30,451
Pension	-	456
Activities	428	74
Room hire	151	-
Conference	1,485	-
Admin support	675	2,520
Accountancy	-	247
Printing & stationery	407	310
Travel & subsistence	-	66
Total expenditure	32,015	37,024
Surplus / deficit for year	17,985	12,976
Transfer of funds	(5,000)	(5,000)
Funds brought forward	38,259	30,283
Funds carried forward	51,244	38,259
Vibrant Shropshire	2025	2024
	£	£
Income		
Grants received	4,750	-
Total income	4,750	-
Expenditure		
Activities	6,098	-
Total expenditure	6,098	-
Surplus / deficit for year	(1,348)	-
Transfer of funds	1,348	-
Funds brought forward	-	-
Funds carried forward	-	-

Shropshire Parent and Carer Council (PACC)
Notes to the Financial Statements Continued
for the Year Ended 31 March 2025

12 Detailed Income & Expenditure Accounts (Continued)

PINS	2025	2024
	£	£
Income		
Grants received	23,000	-
Total income	23,000	-
Expenditure		
Wages	15,350	-
Admin support	150	-
Travel	854	-
Total expenditure	16,354	-
Surplus / deficit for year	6,646	-
Transfer of funds	8,000	-
Funds brought forward	-	-
Funds carried forward	14,646	-

Unrestricted Funds - General	2025	2024
	£	£
Income		
Donations	599	22,414
Charitable activities	3,406	438
Total income	4,005	22,852
Expenditure		
Wages	1,201	3,013
Pension	901	-
Website	2,400	1,655
Travel & subsistence	270	1
Accountancy	178	-
Printing & stationery	335	-
Training	-	840
Activities	4,270	544
Room hire	-	217
Conference costs	58	189
Sundry	27	285
Total expenditure	9,640	6,744
Surplus / deficit for year	(5,635)	16,108
Transfer of funds	703	7,189
Funds brought forward	29,224	5,927
Funds carried forward	24,292	29,224

Shropshire Parent and Carer Council (PACC)
Notes to the Financial Statements Continued
for the Year Ended 31 March 2025

12 Detailed Income & Expenditure Accounts (Continued)

Unrestricted Funds - Shropshire Council	2025	2024
	£	£
Surplus / deficit for year	-	-
Transfer of funds	(192)	-
Funds brought forward	192	192
Funds carried forward	<u>-</u>	<u>192</u>
Unrestricted Funds - Capital Grant Fund	2025	2024
	£	£
Expenditure		
Depreciation	<u>484</u>	<u>485</u>
Total expenditure	<u>484</u>	<u>485</u>
Surplus / deficit for year	(484)	(485)
Transfer of funds	479	679
Funds brought forward	1,942	1,748
Funds carried forward	<u>1,937</u>	<u>1,942</u>