

Charity registration number 1158714 (England and Wales)

**REHABILITATION, EDUCATION AND ASSESSMENT CENTRE FOR
HIPPO THERAPY**

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

REHABILITATION, EDUCATION AND ASSESSMENT CENTRE FOR HIPPO THERAPY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Jane Miles Margaret Lee Dean Hollisey Pat Glover Kelly James Fleur Mithell Amy Northwood Lynn Soulsby
Charity number (England and Wales)	1158714
Independent examiner	M J Bushell Audit LLP 8 High Street Brentwood Essex CM14 4AB

REHABILITATION, EDUCATION AND ASSESSMENT CENTRE FOR HIPPO THERAPY

CONTENTS

	Page
Trustees report	1 - 2
Independent examiner's report	3
Statement of financial activities	4
Balance sheet	5
Notes to the financial statements	6 - 14

REHABILITATION, EDUCATION AND ASSESSMENT CENTRE FOR HIPPOTHERAPY

TRUSTEES REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

The trustees present their annual report and financial statements for the year ended 30 September 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

Public benefit

The charity's objects are to relieve the needs of people suffering from a range of disabilities including cerebral palsy, Down syndrome, development delay, spinal cord injury, autism, learning disabilities and mental health disorders, through facilitating hippotherapy and associated equine based therapies and rehabilitation techniques.

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

Achievements and performance

Significant activities and achievements against objectives

A comprehensive programme of therapy sessions were delivered over the year equating approximately to :

375 Hippotherapy Sessions

35 Equine Assisted Therapy Sessions

2376 Riding for the Disabled Therapeutic riding Sessions

51 ASDAN Sessions

15 Carriage Driving Sessions

We also installed our new office block and can now offer the coaches and volunteers a room in which they can prepare, have meetings and take breaks.

Financial review

The main source of income is in the form of donations and client fees. The trustees also undertake fundraising in the year through events. The trust finances are monitored during the year and accounts presented to the committee.

Income over the 12 months to 30 September 2024 was made up of £137,842 of therapy receipts, £8,955 of unrestricted donations plus £9,933 income from fundraising events. There was also £2,900 of restricted donations received in this financial year.

Expenditure for the year totalled £159,155.

Income tax recoverable in relation to donation received under Gift Aid or deeds of covenant is recognised at the time of the donation.

The charity has reserves of £140,169 to carry forward as at 30 September 2024. These funds are to be used for future activities of the charity in line with achieving its objectives.

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.

REHABILITATION, EDUCATION AND ASSESSMENT CENTRE FOR HIPPO THERAPY

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Structure, governance and management

The charity (referred to as REACH in these accounts) was established by a Constitution of a Charitable Incorporated Organisation (CIO) on 25 September 2014.

The trustees who served during the year and up to the date of signature of the financial statements were:

Jane Miles

Margaret Lee

Dean Hollisey

Pat Glover

Kelly James

Fleur Mithell

Amy Northwood

Lynn Soulsby

Recruitment and appointment of trustees

New trustees are proposed and appointed at Trustee Committee meetings. At every annual general meeting of the members of the CIO, one third of the charity trustees shall retire from office. The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. The number of trustees shall never be less than three or more than twelve.

None of the trustees has 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).

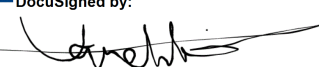
The company's current policy concerning the payment of trade creditors is to:

- 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.

Organisational structure

The organisational structure of the charity is one in which decision of the members of the CIO may be taken by a resolution at a general meeting or by written resolution. Such resolutions are passed by a simple majority of votes.

The trustees report was approved by the Board of Trustees.

DocuSigned by:

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Jane Miles

Trustee

07 March 2025

Date:

REHABILITATION, EDUCATION AND ASSESSMENT CENTRE FOR HIPPOThERAPY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF REHABILITATION, EDUCATION AND ASSESSMENT CENTRE FOR HIPPOThERAPY

I report to the trustees on my examination of the financial statements of Rehabilitation, Education and Assessment Centre for Hippotherapy (the charity) for the year ended 30 September 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

DocuSigned by:


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M J Bushell Audit LLP

8 High Street

Brentwood

Essex

CM14 4AB 27 February 2025

Date:

REHABILITATION, EDUCATION AND ASSESSMENT CENTRE FOR HIPPO THERAPY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	8,955	2,900	11,855	53,647	7,946	61,593
Charitable activities	4	138,527	-	138,527	83,135	10,998	94,133
Other trading activities	5	9,933	-	9,933	-	-	-
Investments	6	816	-	816	261	-	261
Total income		<u>158,231</u>	<u>2,900</u>	<u>161,131</u>	<u>137,043</u>	<u>18,944</u>	<u>155,987</u>
Expenditure on:							
Raising funds	7	1,105	-	1,105	2,251	-	2,251
Charitable activities	8	155,130	2,920	158,050	110,354	3,548	113,902
Total expenditure		<u>156,235</u>	<u>2,920</u>	<u>159,155</u>	<u>112,605</u>	<u>3,548</u>	<u>116,153</u>
Net income/(expenditure)		1,996	(20)	1,976	24,438	15,396	39,834
Transfers between funds		109,396	(109,396)	-	-	-	-
Net movement in funds	10	111,392	(109,416)	1,976	24,438	15,396	39,834
Reconciliation of funds:							
Fund balances at 1 October 2023		28,777	109,416	138,193	4,339	94,020	98,359
Fund balances at 30 September 2024		<u>140,169</u>	<u>-</u>	<u>140,169</u>	<u>28,777</u>	<u>109,416</u>	<u>138,193</u>

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

REHABILITATION, EDUCATION AND ASSESSMENT CENTRE FOR HIPPO THERAPY


BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		90,614		79,700
Current assets					
Debtors	15	4,485		1,934	
Cash at bank and in hand		47,820		57,256	
		52,305		59,190	
Creditors: amounts falling due within one year	16	(2,750)		(697)	
Net current assets			49,555		58,493
Total assets less current liabilities			140,169		138,193
The funds of the charity					
Restricted income funds	18		-		109,416
Unrestricted funds	19		140,169		28,777
			140,169		138,193

07 March 2025

The financial statements were approved by the trustees on

DocuSigned by:

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Jane Miles
Trustee

REHABILITATION, EDUCATION AND ASSESSMENT CENTRE FOR HIPPO THERAPY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

Rehabilitation, Education and Assessment Centre for Hippotherapy is a Charity specialising in Equine Assisted Therapy.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

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

1.4 Income

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

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.

REHABILITATION, EDUCATION AND ASSESSMENT CENTRE FOR HIPPO THERAPY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

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.

1.5 Expenditure

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

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	7% straight line
Plant and equipment	20% reducing balance
Fixtures and fittings	20% reducing balance
Livestock	5% straight line

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.

REHABILITATION, EDUCATION AND ASSESSMENT CENTRE FOR HIPPO THERAPY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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 Retirement benefits

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

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.

REHABILITATION, EDUCATION AND ASSESSMENT CENTRE FOR HIPPO THERAPY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	8,955	2,900	11,855	53,647	7,946	61,593

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable activities						
Services	137,842	-	137,842	81,308	-	81,308
Clothing sales	50	-	50	265	-	265
Other	635	-	635	1,562	-	1,562
Grants	-	-	-	-	10,998	10,998
	138,527	-	138,527	83,135	10,998	94,133

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	9,933	-

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	816	261

REHABILITATION, EDUCATION AND ASSESSMENT CENTRE FOR HIPPOTHERAPY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

7 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Fundraising costs	1,105	2,251
	<u> </u>	<u> </u>

8 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	81,842	43,786
Depreciation and impairment	12,920	9,649
Hippotherapist and therapist costs	11,458	23,815
Blacksmith, horse care and equipment	9,073	6,525
Animal feed and bedding	12,882	9,211
Veterinary costs	4,807	2,538
Purchases	3,346	2,888
	<u> </u>	<u> </u>
	136,328	98,412
 Share of support and governance costs (see note 9)		
Support	21,722	15,397
Governance	-	93
	<u> </u>	<u> </u>
	158,050	113,902
 Analysis by fund		
Unrestricted funds	155,130	110,354
Restricted funds	2,920	3,548
	<u> </u>	<u> </u>
	158,050	113,902
	<u> </u>	<u> </u>

REHABILITATION, EDUCATION AND ASSESSMENT CENTRE FOR HIPPO THERAPY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

9 Support costs allocated to activities

	2024 £	2023 £
Staff training	2,636	405
Travel costs	622	283
Premises expenses	9,103	8,056
Telephone	1,264	1,081
Postage, stationery and printing	1,321	871
Subscriptions	1,529	763
Insurance	-	681
Sundry expenses	1,167	179
Advertising and PR	10	124
Bank charges	88	85
Governance costs	-	93
Repairs and maintenance	3,982	2,869
Fundraising expenses	1,105	2,251
	<u>22,827</u>	<u>17,741</u>
Analysed between:		
Fundraising	1,105	2,251
Charitable activities	<u>21,722</u>	<u>15,490</u>
	<u>22,827</u>	<u>17,741</u>

10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	<u>12,920</u>	<u>9,649</u>

11 Trustees

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

12 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
<u>8</u>	<u>12</u>

REHABILITATION, EDUCATION AND ASSESSMENT CENTRE FOR HIPPO THERAPY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

12 Employees	(Continued)	
Employment costs	2024 £	2023 £
Wages and salaries	81,586	43,786
Other pension costs	256	-
	<u>81,842</u>	<u>43,786</u>

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

13 Taxation

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

14 Tangible fixed assets

	Leasehold improvements £	Plant and equipment £	Fixtures and fittings £	Livestock £	Total £
Cost					
At 1 October 2023	46,715	35,229	12,401	9,000	103,345
Additions	-	20,632	3,202	-	23,834
	<u>46,715</u>	<u>55,861</u>	<u>15,603</u>	<u>9,000</u>	<u>127,179</u>
At 30 September 2024	46,715	55,861	15,603	9,000	127,179
Depreciation and impairment					
At 1 October 2023	3,270	12,370	7,555	450	23,645
Depreciation charged in the year	6,601	5,363	602	354	12,920
	<u>9,871</u>	<u>17,733</u>	<u>8,157</u>	<u>804</u>	<u>36,565</u>
At 30 September 2024	9,871	17,733	8,157	804	36,565
Carrying amount					
At 30 September 2024	<u>36,844</u>	<u>38,128</u>	<u>7,446</u>	<u>8,196</u>	<u>90,614</u>
At 30 September 2023	<u>43,445</u>	<u>22,859</u>	<u>4,846</u>	<u>8,550</u>	<u>79,700</u>

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	<u>4,485</u>	<u>1,934</u>

REHABILITATION, EDUCATION AND ASSESSMENT CENTRE FOR HIPPO THERAPY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	502	697
Trade creditors	1,020	-
Accruals and deferred income	1,228	-
	<u>2,750</u>	<u>697</u>

17 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>256</u>	<u>-</u>

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

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2023 £	Incoming resources £	Resources expended £	Transfers £	At 30 September 2024 £
Restricted fund	109,416	2,900	(2,920)	(109,396)	-
	<u>109,416</u>	<u>2,900</u>	<u>(2,920)</u>	<u>(109,396)</u>	<u>-</u>
Previous year:	At 1 October 2022 £	Incoming resources £	Resources expended £	Transfers £	At 30 September 2023 £
Restricted fund	94,020	18,944	(3,548)	-	109,416
	<u>94,020</u>	<u>18,944</u>	<u>(3,548)</u>	<u>-</u>	<u>109,416</u>

REHABILITATION, EDUCATION AND ASSESSMENT CENTRE FOR HIPPO THERAPY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

19 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 October 2023	Incoming resources	Resources expended	Transfers	At 30 September 2024
	£	£	£	£	£
	28,777	158,231	(156,235)	109,396	140,169
Previous year:	At 1 October 2022	Incoming resources	Resources expended	Transfers	At 30 September 2023
	£	£	£	£	£
General funds	4,339	137,043	(112,605)	-	28,777

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 September 2024:			
Tangible assets	90,614	-	90,614
Current assets/(liabilities)	49,555	-	49,555
	140,169	-	140,169
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 30 September 2023:			
Tangible assets	79,700	-	79,700
Current assets/(liabilities)	(50,923)	109,416	58,493
	28,777	109,416	138,193

21 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).