

Charity registration number: 1164419

Josephine's Star

Annual Report and Financial Statements
for the Year Ended 31 March 2025

Josephine's Star
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Josephine's Star

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The CIO's objects as set out in its constitution are:

1. To preserve and protect physical and mental health, primarily in Somerset by providing support, advice and guidance to children and their families who have experienced or anticipating the death of someone significant; and
2. To advance education and training in pre and post bereavement support for the public benefit, in particular among professional and volunteers working with children, young people and young adults.

Objectives, strategies and activities

The Charity continued to grow its profile within Somerset as the first port of call for Bereavement Support. We remain focused on our core deliverables; 1-1 Support, Grief First Aid and, the ever popular, Little Bags of Help.

Public benefit

Josephine's Star does not charge for its activities with Children and Young people so there are no financial barriers to accessing our services.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Overview

The last year was a journey of slow steady growth interspersed with stand out moments of success and wonderful stories from the young people we support. Our model to slowly grow with the demand, was achieved but came with challenges, especially around the recruitment and retention of volunteers. The overall progress was very positive and the charity reached more children and had more impact than ever. Whilst continuing to grow its reputation as a leading source of Grief support and advice.

Staffing

Starting the year with 3 part time staff we made the strategic decision to expand the management team and focused efforts to recruit a very special person who could help us formalise our processes and move to the next stage of our growth plan. We were very fortunate to recruit an outstanding person for our Bereavement Support Team Lead role. This has given us the capacity to review many of our processes and carry out an improvement strategy focused on enhancing the referral process for Children and Young people and their careers alongside streamlining our volunteer recruitment process. This process is bearing fruit in the later part of 2025, in terms of time on waiting list for young people and delivering an even more focused bespoke service to each child.

Numbers

Throughout the year and despite challenges with volunteer numbers we delivered 157 1-1 sessions. Each session takes preparation and involves not just the time with the child but report writing and feedback. These sessions will have required 27 initial visit conversations with parents and more than 40 conversations with schools to set up. We delivered 28 Little Bags of Help each one posted to an individual child.

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Trustees' Report (continued)

We delivered Grief first aid to 6 schools and 3 sessions for Majon reaching a total of more than 350 teachers, Teaching assistants and support staff. Each one of these people would now be able to better support a child with their grief, and this work greatly increases the impact we can have across the county.

Feedback

While engagement numbers help to quantify what we do, each individual contact with a child a parent or a teacher has far reaching and often long lasting benefits. For children this may mean gaining the knowledge and understanding of their grief that means when it rises again the better placed to manage it with the knowledge that they have succeeded before. I have included just a couple of pieces of feedback as an example.

Feedback received about the Little Bags of Help,

P the mother of J and A

“Wanted to say thank you for the little bags. Both children had enjoyed looking at the activities. A has particularly liked the bear.

P feels the beach ball that you can write on and then throw or kick around will be enjoyed by both children and will be a great way of helping them express their feelings of anger in a more acceptable way P thinks the bags were full of great ideas to use with her children.”

AP told us that the GFA training had provided the whole school with skills and knowledge in how to support bereaved children and she had personally used many of the techniques and strategies in her work as a TA within the school setting.

Feedback on 1-1

When I asked him to explain ‘how’ it had helped, he responded by telling me that talking with his own family has been difficult because no one’s really opening up about the situation.

“Having someone who is there to support you but doesn’t have the same attachments to your family takes away a lot of barriers, enabling me to share conversations that wouldn’t normally be open to me.”

Community Links

The charity continues to build links in the Somerset area and strengthen existing relationships. This year we worked with numerous “new” schools and saw existing schools referring to us again, which reinforces the message we get about how good our offer is and how well it fits with school and CYP

We worked again with St Margaret’s hospice and delivered another activity day to children from both services. These fun days help bring children together with different forms of loss and help them through exciting outdoor activities gain confidence and realisation that they are not alone in their loss.

We engaged closely with local crematoria and this relationship has been a success on two fronts, firstly we have negotiated with the Crematoria that they will actively encourage families with children to visit in advance of a funeral to help children better understand the process and place and that the crematoria are better aware of the support we offer. We have been fortunate to receive a number of donations as a result of this relationship.

We are an active member of the Somerset Children and Young Peoples mental health network and as a result will have been asked to deliver our Grief First Aid training to voluntary and charitable organisations from across the county in 2026.

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Trustees' Report (continued)

We were again invited to deliver training to the teaching students at Plymouth Majors University. This work enables us to engage with 150 student teachers who are about to enter the teaching profession, thus equipping them with an understanding of grief in children. The feedback we receive for this is extremely positive and we know we are helping the future generation of teachers to be better prepared when they encounter grief amongst the children they work with.

Future and Funding and fundraising

The charity enters 25/25 year on a stable footing and focused on steady growth in volunteer numbers. We expect to reach 20 actively volunteers during this period and plan to expand our volunteering offer to include volunteer fundraisers and a social media volunteer.

We have broadened our funding base with successful applications from new funders but were unable to bid to Children In Need as they stopped applications while they underwent a review of their process. We will approach them in early 2026 but plan to further diversify our income routes.

Financial review

During the year the charity received total income of £37,002 (2024: £38,624). £20,000 was received as restricted grants to fund the salary of a support worker. £17,002 (2024: £28,819) of unrestricted donations were also received during the year.

Total expenditure during the year was £49,618 (2024: £31,401). £17,164 of this expenditure on restricted funds and £15,452 unrestricted.

The net position for 2025 was a net deficit of £12,616 (2024: £7,223 surplus). Unrestricted reserves at the year end were £31,589 and restricted reserves were £11,573, so total reserves of £43,162 (2024: £55,778) with £43,359 in the bank account.

Policy on reserves

The charity's reserve policy is to have at least 6 months' salary costs in unrestricted reserves. The charity is fortunate that it has few financial commitments and overheads so all of the reserves can be spent directly on activities with children and young people, which can be scaled depending on the funds available.

Reference and Administrative Details

Charity Registration Number:	1164419
Principal Office:	C/o Wortham Jaques Ltd 130a High Street Crediton Devon EX17 3LQ

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Trustees' Report (continued)

Trustees and officers

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

Trustees:	M Brownbill
	L Tarry, Chair
	C Chapman Gibbs, Treasurer

Structure, governance and management

Nature of governing document

Josephine's Star is a Charitable Incorporated Organisation (CIO), registered on 16 November 2015. The CIO was established under a Foundation constitution at the same date.

Josephine's Star

Trustees' Report (continued)

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 31 January 2026 and signed on its behalf by:

.....
C Chapman Gibbs
Trustee

Josephine's Star

Independent Examiner's Report to the trustees of Josephine's Star

I report to the trustees on my examination of the accounts of Josephine's Star for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Josephine's Star you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Josephine's Star's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Josephine's Star as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 accounts to be reached.

.....
Andrew Mead FCCA

Craigoran
Glenmore Road
Oban
Argyll
PA34 4NB

31 January 2026

Josephine's Star

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	2	14,877	-	14,877
Charitable activities	3	2,125	20,000	22,125
Total income		17,002	20,000	37,002
Expenditure on:				
Raising funds	4	(170)	(566)	(736)
Charitable activities	5	(32,284)	(16,598)	(48,882)
Total expenditure		(32,454)	(17,164)	(49,618)
Net (expenditure)/income		(15,452)	2,836	(12,616)
Net movement in funds		(15,452)	2,836	(12,616)
Reconciliation of funds				
Total funds brought forward		47,041	8,737	55,778
Total funds carried forward	16	31,589	11,573	43,162
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	28,569	-	28,569
Charitable activities	3	250	9,805	10,055
Total income		28,819	9,805	38,624
Expenditure on:				
Raising funds	4	(50)	-	(50)
Charitable activities	5	(9,431)	(22,568)	(31,999)
Total expenditure		(9,481)	(22,568)	(32,049)
Net income/(expenditure)		19,338	(12,763)	6,575
Net movement in funds		19,338	(12,763)	6,575
Reconciliation of funds				
Total funds brought forward		27,703	21,500	49,203
Total funds carried forward	16	47,041	8,737	55,778

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 9 to 18 form an integral part of these financial statements.

Josephine's Star
(Registration number: 1164419)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	929	787
Current assets			
Debtors	12	410	25
Cash at bank and in hand	13	<u>43,359</u>	<u>58,247</u>
		43,769	58,272
Creditors: Amounts falling due within one year	14	<u>(1,536)</u>	<u>(3,281)</u>
Net current assets		<u>42,233</u>	<u>54,991</u>
Net assets		<u><u>43,162</u></u>	<u><u>55,778</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds		11,573	8,737
Unrestricted income funds			
Unrestricted funds		<u>31,589</u>	<u>47,041</u>
Total funds	16	<u><u>43,162</u></u>	<u><u>55,778</u></u>

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 31 January 2026 and signed on their behalf by:

.....
C Chapman Gibbs
Trustee

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Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Josephine's Star meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £200 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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:

Asset class	Depreciation method and rate
Office equipment	25% reducing balance basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

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

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	12,783	12,783
Donations from individuals	2,094	2,094
Total for 2025	14,877	14,877
Total for 2024	28,569	28,569

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Activities with Children and Young People	2,125	20,000	22,125
Total for 2025	<u>2,125</u>	<u>20,000</u>	<u>22,125</u>
Total for 2024	<u>250</u>	<u>9,805</u>	<u>10,055</u>

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Donations		-	566	566
Other direct costs of generating voluntary income		170	-	170
Total for 2025		<u>170</u>	<u>566</u>	<u>736</u>
Total for 2024		<u>50</u>	<u>-</u>	<u>50</u>

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Activities with Children and Young People		11,445	1,717	13,162
Depreciation, amortisation and other similar costs		308	-	308
Staff costs		20,531	14,881	35,412
Total for 2025		<u>32,284</u>	<u>16,598</u>	<u>48,882</u>
Total for 2024		<u>9,431</u>	<u>22,568</u>	<u>31,999</u>

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Activity undertaken directly £	Total expenditure £
Activities with Children and Young People	<u>48,882</u>	<u>48,882</u>
Total for 2024	<u><u>31,364</u></u>	<u><u>31,364</u></u>

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Analysis of support costs

Raising funds expenditure

Costs of generating donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Basis of allocation			
Marketing costs	85	566	651
Subscriptions	85	-	85
Total for 2025	<u>170</u>	<u>566</u>	<u>736</u>
Total for 2024	<u>38</u>	<u>-</u>	<u>38</u>

Charitable activities expenditure

	Unrestricted funds General £	Restricted funds £	Total funds £
Basis of allocation			
Little Bags of Help	861	-	861
Cost of sessions with Children and Young People	661	-	661
Supervision	1,740	280	2,020
Travel costs	3,953	16	3,969
Training	-	342	342
DBS Checks	50	182	232
Room Hire	228	380	608
Advertising and marketing	258	-	258
Administration costs	3,625	-	3,625
Insurance	586	-	586
Total for 2025	<u>11,962</u>	<u>1,200</u>	<u>13,162</u>
Total for 2024	<u>6,192</u>	<u>2,400</u>	<u>8,592</u>

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>308</u>	<u>264</u>

Josephine's Star

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

L Tarry

£2,150 (2024: £1,183) of expenses were reimbursed to L Tarry during the year.

Reimbursement for charity expenses and mileage claimed.

At the balance sheet date the amount due to L Tarry was £404 (2024: £564).

C Chapman Gibbs

£Nil (2024: £24) of expenses were reimbursed to C Chapman Gibbs during the year.

Reimbursement for charity expenses.

At the balance sheet date the amount due to C Chapman Gibbs was £450 (2024: £988).

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	34,970	22,507
Pension costs	442	-
	<u>35,412</u>	<u>22,507</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Volunteer Co-ordinator	1	1
Grief Support Worker	1	1
Administrator	1	1
	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	1,845	1,845
Additions	450	450
At 31 March 2025	2,295	2,295
Depreciation		
At 1 April 2024	1,058	1,058
Charge for the year	308	308
At 31 March 2025	1,366	1,366
Net book value		
At 31 March 2025	929	929
At 31 March 2024	787	787

12 Debtors

	2025 £	2024 £
Other debtors	410	25

13 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	43,359	58,247

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	1,536	3,281

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £442 (2024 - £Nil).

Josephine's Star

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	47,041	16,580	(32,032)	31,589
Restricted funds				
Children In Need	4,227	-	(4,227)	-
Big Lottery Fund - 2022	4,510	-	(2,283)	2,227
Big Lottery Fund - 2025	-	20,000	(10,654)	9,346
	<u>8,737</u>	<u>20,000</u>	<u>(17,164)</u>	<u>11,573</u>
Total funds	<u>55,778</u>	<u>36,580</u>	<u>(49,196)</u>	<u>43,162</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
Unrestricted funds	27,703	28,538	(9,200)	47,041
Restricted funds				
Children In Need	6,126	9,805	(11,704)	4,227
Big Lottery Fund - 2022	7,410	-	(2,900)	4,510
Big Lottery Fund - 2023	7,964	-	(7,964)	-
	<u>21,500</u>	<u>9,805</u>	<u>(22,568)</u>	<u>8,737</u>
Total funds	<u>49,203</u>	<u>38,343</u>	<u>(31,768)</u>	<u>55,778</u>

Josephine's Star

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

The specific purposes for which the funds are to be applied are as follows:

Big Lottery Fund - 2020

The grant received from the Big Lottery is to support the charity's work with Children & Young People, excluding salary costs, in line with the budget approved with the grant application.

Children In Need

The grant received from Children In Need is to finance the salary of a Support Coordinator for 12 months.

Covid-19 Support

Grants received from the Big Lottery of £1,984, Children In Need £2,150 and the Somerset Community Foundation of £2,500 to support the charity to adapt it's working practices to continue supporting children and young people during the pandemic.

Big Lottery Fund - 2022

The grant received from the Big Lottery to primarily support the charity to increase it's number of volunteers.

Big Lottery Fund - 2023 and 2025

The grant received from the Big Lottery is to finance the salary of a Grief Support Worker for 12 months.

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	929	-	929
Current assets	32,196	11,573	43,769
Current liabilities	(1,536)	-	(1,536)
Total net assets	<u>31,589</u>	<u>11,573</u>	<u>43,162</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	787	-	787
Current assets	49,296	8,976	58,272
Current liabilities	(3,042)	(239)	(3,281)
Total net assets	<u>47,041</u>	<u>8,737</u>	<u>55,778</u>

18 Analysis of net funds

	At 1 April 2024 £	At 31 March 2025 £
Cash at bank and in hand	<u>58,247</u>	<u>58,247</u>
Net debt	<u>58,247</u>	<u>58,247</u>