

Charity registration number 1174450 (England and Wales)

**KINGSCARE LEAGUE OF FRIENDS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

KINGSCARE LEAGUE OF FRIENDS

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KINGSCARE LEAGUE OF FRIENDS

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

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 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) (issued in October 2019).

Objectives and activities

The charity's objects are to promote any charitable purpose for the benefit of persons registered at Kingsteignton Medical Practice and, in addition, to provide support for those in need within the wider community. This includes the protection and preservation of health, the relief of those in need, sickness and distress and the provision of medical equipment and other services not normally provided by the national health or other statutory authorities.

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

Achievements and performance

The achievements of the charity are outlined in the Chairman's report attached to these accounts.

Financial review

Income has decreased this year, totalling £175,229 compared with £311,083 for the 12 months to 31 March 2024.

Expenditure has also seen a decrease this year, totalling £304,158 compared with £319,594 for the 12 months to 31 March 2024.

The total value of the charity's funds has decreased from £376,448 at 1 April 2024 to £247,519 at 31 March 2025.

The trustees consider the charity's overall financial position to be satisfactory.

Reserves policy

During the year the Trustees have reviewed the reserves policy of the charity and have concluded designated funds should retain sufficient funds to fulfil the running cost requirements of the charity for a period of no less than six months. The Trustees consider that reserves held at this level will ensure that, in the event of a significant drop in funding, they will still be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The designated funds available at the 31 March 2025 of £201,464 are the equivalent of approximately twelve months worth of unrestricted expenditure.

Investment Policy

There are no restrictions on the charity's powers to invest, and the Trustees have not adopted an ethical investment policy. An Investment Committee is appointed annually to manage the authorised investments. The overall investment policy is to invest in a low to medium risk portfolio which will maximise income whilst protecting capital. Meetings are held as and when required to review the performance of the portfolio.

Risk Management

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

Structure, governance and management

The charity is a charitable incorporated organisation and was registered with the Charities Commission on 10 July 2017 under the charity registration number 1174450 (England and Wales).

KINGSCARE LEAGUE OF FRIENDS

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

Mr D Rollason

Mr R Holliday

Dr W Farrah

(Resigned 2 September 2024)

Mrs N Barker

Ms M Perrin

(Appointed 21 May 2024)

Mr J Patrick

(Appointed 21 May 2024)

The Board of trustees regularly discusses the recruitment of new trustees for their experience, empathy and knowledge of the Trustees, and to keep the skills and composition of the trustees body as a whole and succession planning under review. New trustees may be sought by open advertisement or through dialogues with other institutions with similar objects.

The trustees report was approved by the Board of Trustees.

Rupert Holliday

.Rupert.Holliday (Aug 29, 2025 11:51:16 GMT+1)

Mr R Holliday

Trustee

Date: 29/08/2025

KINGSCARE LEAGUE OF FRIENDS

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF KINGSCARE LEAGUE OF FRIENDS

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 4 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and reporting by Charities preparing their accounts 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 Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Mrs L Lulek FCA CTA
Darnells Chartered Accountants
Quay House
Quay Road
Newton Abbot
Devon
TQ12 2BU

Dated:

KINGSCARE LEAGUE OF FRIENDS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	14,669	94,507	109,176	116,790	118,898	235,688
Charitable activities	4	45,290	-	45,290	51,593	-	51,593
Other trading activities	5	18,117	-	18,117	20,374	-	20,374
Investments	6	2,646	-	2,646	3,428	-	3,428
Total income		80,722	94,507	175,229	192,185	118,898	311,083
Expenditure on:							
Charitable activities	7	198,020	97,110	295,130	168,920	142,551	311,471
Other expenditure	11	9,028	-	9,028	8,123	-	8,123
Total expenditure		207,048	97,110	304,158	177,043	142,551	319,594
Net gains/(losses) on investments	12	-	-	-	(92)	-	(92)
Net expenditure and movement in funds		(126,326)	(2,603)	(128,929)	15,050	(23,653)	(8,603)
Reconciliation of funds:							
Fund balances at 1 April 2024		371,869	4,579	376,448	356,819	28,232	385,051
Fund balances at 31 March 2025		245,543	1,976	247,519	371,869	4,579	376,448

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

KINGSCARE LEAGUE OF FRIENDS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		18,695		23,849
Current assets					
Debtors	15	2,952		2,396	
Cash at bank and in hand		238,124		362,142	
		<u>241,076</u>		<u>364,538</u>	
Creditors: amounts falling due within one year	16	<u>(12,252)</u>		<u>(11,939)</u>	
Net current assets			228,824		352,599
Total assets less current liabilities			<u>247,519</u>		<u>376,448</u>
Income funds					
Restricted funds	19		1,976		4,579
<u>Unrestricted funds</u>					
Designated funds	20	201,464		259,796	
General unrestricted funds		<u>44,079</u>		<u>112,073</u>	
			245,543		371,869
			<u>247,519</u>		<u>376,448</u>

29/08/2025

The financial statements were approved by the Trustees on

Rupert Holliday

[Rupert Holliday \(Aug 29, 2025 11:51:16 GMT+1\)](#)

Mr R Holliday

Trustee

KINGSCARE LEAGUE OF FRIENDS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Kingscare League of Friends is a charitable incorporated organisation, set up by an Order of the Charity Commissioners on 10 July 2017 and is a registered charity with the number 1174450 (England and Wales).

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities Act 2011 and the 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. Kingscare League of Friends meets the definition of a public benefit entity under FRS 102.

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 accounts 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.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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

1.4 Income

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

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

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business.

KINGSCARE LEAGUE OF FRIENDS

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

1 Accounting policies

(Continued)

1.5 Expenditure

Liabilities are recognised as expenditure as soon as:

- there is a legal or constructive obligation committing the charity to that expenditure,
- it is probable that settlement will be required, and
- the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

All expenses, including support costs and governance costs are allocated or apportioned to the applicable expenditure headings.

1.6 Tangible fixed assets

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

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

Fixtures and fittings	20% Straight Line
Motor vehicles	10% 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.

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.

KINGSCARE LEAGUE OF FRIENDS

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

1 Accounting policies

(Continued)

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.

KINGSCARE LEAGUE OF FRIENDS

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

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £
Donations and gifts	10,474	-	10,474	16,460	-	16,460
Grants receivable	1,693	94,507	96,200	97,245	118,898	216,143
Membership fees	2,502	-	2,502	3,085	-	3,085
	<u>14,669</u>	<u>94,507</u>	<u>109,176</u>	<u>116,790</u>	<u>118,898</u>	<u>235,688</u>
Grants receivable for core activities						
Other	1,693	94,507	96,200	97,245	118,898	216,143
	<u>1,693</u>	<u>94,507</u>	<u>96,200</u>	<u>97,245</u>	<u>118,898</u>	<u>216,143</u>

KINGSCARE LEAGUE OF FRIENDS

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

4 Charitable activities

	Patients transport	Catering	Exercise	Projects	Newton Abbot Groups	Dementia Support	Benefits Advice	Memory Cafe	Allotment	Befrie- nding	Chorus	Creative writing	Other	Total 2025	Total 2024
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Sales within charitable activities	16,992	4,855	10,252	8,044	3,466	1,523	570	2,073	24	35	3,078	670	11	45,290	51,593
Unrestricted funds	16,992	4,855	10,252	8,044	3,466	1,523	570	2,073	24	35	3,078	670	11	45,290	
For the year ended 31 March 2024															
Unrestricted funds	18,808	3,993	7,769	9,315	1,791	-	574	3,589	186	-	2,315	553	436		51,593

KINGSCARE LEAGUE OF FRIENDS

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

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	4,425	5,587
Shop income	13,692	14,787
	<u> </u>	<u> </u>
Other trading activities	18,117	20,374
	<u> </u>	<u> </u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,646	3,428
	<u> </u>	<u> </u>

KINGSCARE LEAGUE OF FRIENDS

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

7 Charitable activities

	2025 £	2024 £
Staff costs	227,533	234,124
Depreciation and impairment	5,154	7,262
Minibus and mobility vehicle	8,721	7,580
Patients transport	4,083	2,931
Catering	-	92
Exercise	19,007	21,654
Establishment costs	15,537	26,473
Donations	5,060	7,294
Newton Abbot groups	5,412	340
Legal and professional fees	2,665	2,314
Training	75	85
Bank Charges	571	576
Fundraising events	843	724
Other charitable expenditure	469	22
	<u>295,130</u>	<u>311,471</u>
	<u>295,130</u>	<u>311,471</u>
Analysis by fund		
Unrestricted funds	198,020	
Restricted funds	<u>97,110</u>	
	<u>295,130</u>	
For the year ended 31 March 2024		
Unrestricted funds		168,920
Restricted funds		<u>142,551</u>
		<u>311,471</u>

KINGSCARE LEAGUE OF FRIENDS

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

8 Support costs

	Governance costs £	2025 £	Governance costs £	2024 £
Accountancy	1,135	1,135	1,140	1,140
Legal and professional	1,530	1,530	1,174	1,174
	<u>2,665</u>	<u>2,665</u>	<u>2,314</u>	<u>2,314</u>
Analysed between				
Charitable activities	<u>2,665</u>	<u>2,665</u>	<u>2,314</u>	<u>2,314</u>

Accountancy consists of payments to the independent examiner of £1,140 (2024: £1,140).

9 Trustees

During the year Trustees received reimbursement of charity expenses incurred personally to the sum of £272. (2024: £1,487).

During the year the trustees donated funds without conditions totalling £Nil (2024: £1,473) and paid memberships totalling £Nil (2025: £Nil).

KINGSCARE LEAGUE OF FRIENDS

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

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Manager	1	1
Deputy manager	-	1
Transport co-ordinator	2	2
Mental health support worker	1	2
Hospital discharge and carer support worker	1	-
Health and well being co-ordinators	3	3
Dementia support workers	4	4
Fundraiser and Project manager	1	1
	<u>13</u>	<u>14</u>

Employment costs

	2025 £	2024 £
Wages and salaries	214,651	223,536
Other pension costs	12,882	10,588
	<u>227,533</u>	<u>234,124</u>

There were no employees who received total employee benefits (excluding employer pension costs) of more than £60,000.

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

11 Other

	2025 £	2024 £
The Hub Shop expenses	9,028	8,123
	<u>9,028</u>	<u>8,123</u>

KINGSCARE LEAGUE OF FRIENDS

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

12 Net gains/(losses) on investments

	Total	Unrestricted funds
	2025	2024
	£	£
Gain/(loss) on sale of investments	-	(92)

13 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 objects.

14 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
Cost			
At 1 April 2024	7,415	120,121	127,536
At 31 March 2025	7,415	120,121	127,536
Depreciation and impairment			
At 1 April 2024	7,415	96,272	103,687
Depreciation charged in the year	-	5,154	5,154
At 31 March 2025	7,415	101,426	108,841
Carrying amount			
At 31 March 2025	-	18,695	18,695
At 31 March 2024	-	23,849	23,849

15 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	2,952	2,396

KINGSCARE LEAGUE OF FRIENDS

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

16 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		5,506	4,544
Deferred income	17	3,601	3,791
Accruals		3,145	3,604
		<u>12,252</u>	<u>11,939</u>

17 Deferred income

	2025 £	2024 £
Other deferred income	<u>3,601</u>	<u>3,791</u>
Current liabilities	<u>3,601</u>	<u>3,791</u>
	<u>3,601</u>	<u>3,791</u>

18 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	<u>12,882</u>	<u>10,588</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.

19 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.

	Balance at 1 April 2024 £	Movement in funds		Balance at 31 March 2025 £
		Incoming resources £	Resources expended £	
Mini Bus	1,502	-	(1,502)	-
Mini Bus 2	3,077	-	(1,101)	1,976
CVS Projects	-	92,290	(92,290)	-
Devon CC - Dementia Support	-	2,217	(2,217)	-
	<u></u>	<u></u>	<u></u>	<u></u>

KINGSCARE LEAGUE OF FRIENDS

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

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
6 month expenditure reserve	159,796	-	(8,332)	-	151,464
Vehicle replacement reserve	40,000	-	-	-	40,000
Vehicle repair reserve	5,000	-	-	-	5,000
Equipment replacement reserve	5,000	-	-	-	5,000
Projects	50,000	-	(50,000)	-	-
General funds	112,073	80,722	(148,716)	-	44,079
	<u>371,869</u>	<u>80,722</u>	<u>(207,048)</u>	<u>-</u>	<u>245,543</u>

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
6 month expenditure reserve	171,113	(11,317)	-	-	159,796
Vehicle replacement reserve	70,000	-	(30,000)	-	40,000
Vehicle repair reserve	5,000	-	-	-	5,000
Equipment replacement reserve	5,000	-	-	-	5,000
Projects	50,000	-	-	-	50,000
CAF Portfolio reserve	2,194	-	(2,194)	-	-
General funds	53,512	203,502	(144,849)	(92)	112,073
	<u>356,819</u>	<u>192,185</u>	<u>(177,043)</u>	<u>(92)</u>	<u>371,869</u>

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	18,029	666	18,695
Current assets/(liabilities)	227,514	1,310	228,824
	<u>245,543</u>	<u>1,976</u>	<u>247,519</u>

KINGSCARE LEAGUE OF FRIENDS

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

21 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	21,186	2,663	23,849
Current assets/(liabilities)	350,683	1,916	352,599
	<u>371,869</u>	<u>4,579</u>	<u>376,448</u>

22 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Total Remuneration	<u>33,860</u>	<u>57,262</u>

2025 Final Accounts for Signature - Kingscare League of Friends

Final Audit Report

2025-08-29

Created:	2025-08-29
By:	Emilie Feaver (emilie.feaver@darnells.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAMCptWuSop5LdPJIOBp6NID-8GfNwZryt

"2025 Final Accounts for Signature - Kingscare League of Friends" History

-  Document created by Emilie Feaver (emilie.feaver@darnells.co.uk)
2025-08-29 - 6:34:28 AM GMT- IP address: 78.151.205.62
-  Document emailed to rupertholliday@outlook.com for signature
2025-08-29 - 6:38:38 AM GMT
-  Email viewed by rupertholliday@outlook.com
2025-08-29 - 10:20:49 AM GMT- IP address: 104.28.40.142
-  Signer rupertholliday@outlook.com entered name at signing as Rupert Holliday
2025-08-29 - 10:51:14 AM GMT- IP address: 37.152.204.28
-  Document e-signed by Rupert Holliday (rupertholliday@outlook.com)
Signature Date: 2025-08-29 - 10:51:16 AM GMT - Time Source: server- IP address: 37.152.204.28
-  Agreement completed.
2025-08-29 - 10:51:16 AM GMT