

Charity registration number 1199990 (England and Wales)

THE NEST FARMS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

THE NEST FARMS

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Stephen Yapp - Chair	
	Ms Helen Porter	
	Dr Daniel Poulter	
	Dr Beth Mosley MBE	
	Mr James Tuckwell	(Appointed 12 December 2024)
	Ms Georgina Chittock-Nash	(Appointed 12 December 2024)
Charity registration	England and Wales	1199990
Independent examiner	Helen Rumsey FCA Ensors Blyth House Rendham Road Saxmundham IP17 1WA	
Accountants	Ensors Accountants LLP Blyth House Rendham Road Saxmundham IP17 1WA	

THE NEST FARMS

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THE NEST FARMS

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 September 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 Constitution, 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)" (effective 1 January 2019).

Objectives and activities

The object of the charity is to provide support to those who are struggling with, or being affected by, their mental health.

The Nest offers day placements to teenagers and young adults up to the age of 25. Our young people are involved in all aspects of running the farm; gaining new skills, increasing in confidence, and spending vital time away from the pressures of everyday life, all with the help and guidance of our staff and volunteers.

Public benefit

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

The trustees are satisfied that the charity's activities provided clear public benefit. Beneficiaries experienced improved confidence, emotional regulation, social interaction, and engagement with learning. The farm environment provided a calm and supportive setting, enabling young people to build positive relationships and develop practical and life skills.

During the year, a number of young people progressed positively, including reintegration into school, transition to college or sixth form, and, in one case, progression to university. These outcomes demonstrate the effectiveness of the charity's approach in supporting longer-term positive change.

Achievements and performance

Significant activities and achievements against objectives

Charitable Activities

The Nest Farms' principal activity during the year was the delivery of therapeutic, educational, and wellbeing-focused provision for children and young people, using a farm-based environment to support emotional wellbeing, engagement, and personal development.

Throughout the year, the charity delivered regular sessions for children and young people requiring additional support, including those accessing alternative provision. Provision increased during the year from one day per week to two days per week, enabling the charity to support a greater number of beneficiaries. Activities included animal care, land-based learning, cooking and food preparation, creative and practical tasks, and wellbeing-focused activities. Support was delivered in a safe, inclusive, and trauma-informed manner and tailored to individual needs.

Education and Learning Outcomes

During the reporting period, The Nest Farms became an approved provider under the AQA Unit Award Scheme. Young people began working towards, and achieved, AQA certificates in a range of subject areas, including animal care and land-based skills. Trustees consider this an important development, as it provides formal recognition of learning and achievement for young people who may struggle in traditional educational settings.

Demand and Service Development

Demand for the charity's services remained high throughout the year, with the charity operating at or near full capacity and maintaining waiting lists. Referrals were received from local authorities, schools, families, and other organisations. In response, trustees focused on consolidating and strengthening provision at the existing site rather than pursuing rapid expansion, to ensure quality, safety, and sustainability.

THE NEST FARMS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Infrastructure and Operational Improvements

The charity made significant improvements to its facilities during the year, including the development and use of a commercial kitchen and improvements to animal housing and site safety. These developments directly supported service delivery and animal welfare and enhanced the overall experience for beneficiaries.

Trustees also continued to review and strengthen policies and procedures, including safeguarding, health and safety, and operational processes. A safeguarding concern raised during the year was managed appropriately, with external advice sought and lessons learned incorporated into practice.

Monitoring and Evaluation

The trustees recognise the importance of monitoring the effectiveness of the charity's activities. During the year, the charity used a combination of recognised tools, regular observations, and qualitative feedback from young people and families to assess progress and outcomes. Trustees acknowledge that further development of outcome measurement is planned for the coming year.

Summary of Performance

The trustees consider that The Nest Farms has had a successful year, delivering its charitable activities effectively and providing demonstrable benefit to its beneficiaries. The charity ends the year with strong demand for its services, improved facilities, and a clear focus on maintaining quality provision while planning for sustainable future development.

Financial review

During the period, income of £178,012 was generated, £109,217 of which was unrestricted (2024: £106,353, £92,528 of which was unrestricted). £162,882 was expended as part of the charitable activities, £123,503 of which was unrestricted (2024: £94,373, of which £85,797 was unrestricted), leaving a net surplus for the year of £15,130 (2024: £11,980). The unrestricted funds to be carried forward total £19,352 (2024: £33,638) and restricted funds £34,665 (2024: £5,249).

Going concern

The trustees have assessed the charity's ability to continue as a going concern and have considered relevant financial and operational factors for at least 12 months from the date of approval of these financial statements. Based on this review, the trustees are satisfied that the charity has sufficient resources to continue operationally for the foreseeable future. The trustees recognise that free reserves are relatively low, being £5,802 at the year-end, however ongoing expenditure is kept under close control, cash flow is regularly monitored, and the continued development of the site is carried out only when funding is available.

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, which would be between approximately £40,000 to £80,000 based on current expenditure levels. 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. It is recognised by the trustees that it may take some time to build this level of available reserves. As at the year-end free reserves amounted to £5,802 (2024: £14,659).

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission on 8 August 2022. It is governed by its Constitution, as agreed by the members on 5 August 2022. Its principal address is Kettleburgh Lodge Farm, Kettleburgh, Suffolk, IP13 9RY.

THE NEST FARMS

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

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

Mr Stephen Yapp - Chair

Ms Helen Porter

Dr Daniel Poulter

Dr Beth Mosley MBE

Mr James Tuckwell

(Appointed 12 December 2024)

Ms Georgina Chittock-Nash

(Appointed 12 December 2024)

Recruitment and appointment of trustees

Trustees are recruited & selected to ensure that the Charity benefits from a broad range of relevant skills and expertise on the board. The Trustees must number at least five and not more than twelve. A Trustee may serve a maximum term of three years, retiring Trustees may be reappointed subject to a maximum of three terms.

No third parties are permitted to make nominations to the board.

Other matters

The Trustees have ultimate responsibility for the governance and direction of the Charity and ensuring that it meets its charitable objects for the public benefit.

The day-to-day management and operation of the Charity is delegated to Hannah Tuckwell, in her role as Voluntary CEO.

The trustees' report was approved by the Board of Trustees.



[S yapp \(May 11, 2026 14:45:09 GMT+1\)](#)

Mr Stephen Yapp - Chair

Trustee

11/05/2026

Date:

THE NEST FARMS

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE NEST FARMS

I report to the trustees on my examination of the financial statements of The Nest Farms (the charity) for the year ended 30 September 2025.

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

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.

Helen Rumsey

[Helen Rumsey \(May 18, 2026 09:53:57 GMT+1\)](#)

Helen Rumsey FCA

Ensors

Blyth House

Rendham Road

Saxmundham

IP17 1WA

Date: 18/05/2026...

THE NEST FARMS

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	32,325	68,795	101,120	37,236	13,825	51,061
Charitable activities	4	75,500	-	75,500	55,261	-	55,261
Investments	5	59	-	59	31	-	31
Other income	6	1,333	-	1,333	-	-	-
Total income		109,217	68,795	178,012	92,528	13,825	106,353
Expenditure on:							
Raising funds	7	18,540	-	18,540	4,320	-	4,320
Charitable activities	8	104,963	39,379	144,342	81,477	8,576	90,053
Total expenditure		123,503	39,379	162,882	85,797	8,576	94,373
Net income/(expenditure) and movement in funds		(14,286)	29,416	15,130	6,731	5,249	11,980
Reconciliation of funds:							
Fund balances at 1 October 2024		33,638	5,249	38,887	26,907	-	26,907
Fund balances at 30 September 2025		19,352	34,665	54,017	33,638	5,249	38,887

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

THE NEST FARMS

BALANCE SHEET

AS AT 30 SEPTEMBER 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		39,695		24,228
Current assets					
Debtors	16	6,921		19,397	
Cash at bank and in hand		31,215		23,882	
		38,136		43,279	
Creditors: amounts falling due within one year	17	(23,814)		(28,620)	
Net current assets			14,322		14,659
Total assets less current liabilities			54,017		38,887
The funds of the charity					
Restricted income funds	19		34,665		5,249
Unrestricted funds	20		19,352		33,638
			54,017		38,887

The financial statements were approved by the trustees on 11/05/2026

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Mr Stephen Yapp - Chair
Trustee

THE NEST FARMS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

Charity information

The Nest Farms is a CIO, registered with the Charity Commission on 8 August 2022, and governed by its Constitution dated 5 August 2022.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). 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 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.

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.

Charitable Activity income, largely Service User Fees, are accounted for in the period the service is provided.

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.

Grants are recognised once the charity has been notified of the award and the amount is reasonably certain, unless performance conditions require deferral of some or all of the amount.

THE NEST FARMS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies

(Continued)

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, net of depreciation and any impairment losses.

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

Plant and equipment	25% reducing balance
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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.

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.

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

THE NEST FARMS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

1 Accounting policies (Continued)

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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	30,354	-	30,354	12,153	-	12,153
Grants	1,971	68,795	70,766	25,083	13,825	38,908
	<u>32,325</u>	<u>68,795</u>	<u>101,120</u>	<u>37,236</u>	<u>13,825</u>	<u>51,061</u>

4 Income from charitable activities

	The Nest 2025 £	The Nest 2024 £
Service User Fees	75,500	43,046
Other income	-	12,215
	<u>75,500</u>	<u>55,261</u>
Analysis by fund		
Unrestricted funds	<u>75,500</u>	<u>55,261</u>

THE NEST FARMS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	59	31
	<u> </u>	<u> </u>

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	1,333	-
	<u> </u>	<u> </u>

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	18,540	4,320
	<u> </u>	<u> </u>

THE NEST FARMS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

8 Expenditure on charitable activities

	The Nest 2025 £	The Nest 2024 £
Direct costs		
Staff costs	58,538	43,516
Depreciation and impairment	14,263	9,025
Activity, labour & small equipment costs	41,477	23,136
Office, IT, and administrative costs	1,713	-
	<u>115,991</u>	<u>75,677</u>
Share of support and governance costs (see note 9)		
Support	26,741	12,876
Governance	1,610	1,500
	<u>144,342</u>	<u>90,053</u>
Analysis by fund		
Unrestricted funds	104,963	81,477
Restricted funds	39,379	8,576
	<u>144,342</u>	<u>90,053</u>

Governance costs for the period comprise £1,610 in respect of Independent Examination Fees (2024: £1,500).

9 Support costs allocated to activities

	2025 £	2024 £
Office, IT and administrative costs	23,056	8,879
Insurance	1,454	1,116
Legal and professional fees	2,231	2,881
Governance costs	1,610	1,500
	<u>28,351</u>	<u>14,376</u>
Analysed between:		
The Nest	<u>28,351</u>	<u>14,376</u>

THE NEST FARMS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

10 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,220	3,000
Depreciation of owned tangible fixed assets	14,263	9,025
Profit on disposal of tangible fixed assets	(1,333)	-
	<u> </u>	<u> </u>

11 Trustees

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

No donations were received from trustees during either year.

12 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Employees	3	2
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	56,874	42,553
Other pension costs	1,664	963
	<u> </u>	<u> </u>
	58,538	43,516
	<u> </u>	<u> </u>

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

Remuneration of key management personnel

The total employee benefits of key management personnel for the year was £23,500 (2024: £12,000).

13 Volunteers

Volunteering at The Nest Farms involves assisting with various activities related to the farm's operations while also providing support to our young people with their mental health. The volunteers help oversee the day-to-day tasks of animal care with the young people and positively engage with them in arts, crafts, and woodworking, among other activities. Volunteer numbers for 2025 were 6 (2024: 10).

14 Taxation

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

THE NEST FARMS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

15 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 October 2024	33,403
Additions	32,397
Disposals	(4,000)
At 30 September 2025	61,800
Depreciation and impairment	
At 1 October 2024	9,175
Depreciation charged in the year	14,263
Eliminated in respect of disposals	(1,333)
At 30 September 2025	22,105
Carrying amount	
At 30 September 2025	39,695
At 30 September 2024	24,228

16 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	1	17,125
Prepayments and accrued income	6,920	2,272
	6,921	19,397

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	5,072	452
Trade creditors	-	193
Other creditors	13,736	11,483
Accruals and deferred income	5,006	16,492
	23,814	28,620

18 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,664	963

THE NEST FARMS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

18 Retirement benefit schemes

(Continued)

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.

	At 1 October 2024	Incoming resources	Resources expended	At 30 September 2025
	£	£	£	£
Capital Infrastructure Fund	5,249	35,000	(14,104)	26,145
Service User Grants	-	28,795	(20,275)	8,520
Core Cost Grants	-	5,000	(5,000)	-
	<u>5,249</u>	<u>68,795</u>	<u>(39,379)</u>	<u>34,665</u>

Previous year:

	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
Capital Infrastructure Fund	-	7,000	(1,751)	5,249
Service User Grants	-	6,825	(6,825)	-
	<u>-</u>	<u>13,825</u>	<u>(8,576)</u>	<u>5,249</u>

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 October 2024	Incoming resources	Resources expended	At 30 September 2025
	£	£	£	£
General funds	<u>33,638</u>	<u>109,217</u>	<u>(123,503)</u>	<u>19,352</u>

Previous year:	At 1 October 2023	Incoming resources	Resources expended	At 30 September 2024
	£	£	£	£
General funds	<u>26,907</u>	<u>92,528</u>	<u>(85,797)</u>	<u>33,638</u>

THE NEST FARMS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2025

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 September 2025:			
Tangible assets	13,550	26,145	39,695
Current assets/(liabilities)	5,802	8,520	14,322
	<u>19,352</u>	<u>34,665</u>	<u>54,017</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 30 September 2024:			
Tangible assets	18,979	5,249	24,228
Current assets/(liabilities)	14,659	-	14,659
	<u>33,638</u>	<u>5,249</u>	<u>38,887</u>

22 Related party transactions

There were no disclosable related party transactions during either year.