

CHILDREN'S ALLIANCE
FORMERLY THE CHILDRENS'S ALLIANCE CIO - THE WATER BABIES
FOUNDATION
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025



CHILDREN'S ALLIANCE

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CHILDREN'S ALLIANCE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JULY 2025

Trustees	Howard Harrison Fiona Isaac Natasha Sara Khojasteh Elizabeth Ann Haigh-Reeve Trudi Louise Beswick Simon Mark Dallender (appointed 5 April 2025) Gareth Stratton (appointed 1 May 2025) Craig Jones (appointed 1 April 2024)
Charity registered number	1205189
Principal office	Winslade House Manor Drive Clyst St. Mary Exeter EX5 1FY
Key management personnel	T Brewis, Charity Director (until 1 October 2025) J Gideon, Interim Charity Director (from 24 November 2025)
Accountants	Griffin Chartered Accountants Courtenay House Pynes Hill Exeter EX2 5AZ

CHILDREN'S ALLIANCE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2025

The Trustees present their annual report together with the financial statements of the Charity for the 1 August 2024 to 31 July 2025.

Objectives and activities

a. Policies and objectives

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The Children's Alliance has been set up to give children and young people access to water; this can be in the form of swimming lessons, transport to lessons, water activities that support mental and physical health, specialist swimwear and other similar projects.

The main activities of the charity have been giving grants to diverse projects that open up access to water for children with disabilities or low income; these projects have allowed children to learn how to swim, be involved at Club level swimming, have ensured children recovering from cancer to have swimming lessons and through teaching surfing, as well as giving children space to address mental health issues.

When applying for funding, we ask the groups how they measure the success of the project including the number of children taking part and how swimming and playing in water boosts their confidence and abilities to participate in broad range of aquatic activities.. We use these data to derive insight into the measures of success of the grants we have given and to inform the strategy for future grant giving.

Currently success is measured by the impact of the grant on the number of young people and children that have benefited from the grants – this varies from the exact number of children and how many lessons a child might be able to access. Also, a subjective measure is the happiness and confidence factor of the children who have been helped.

The key projects we have helped:

The Children's Alliance awarded grants to two charitable organisations whose work aligns closely with our core mission of expanding children's access to water based activities and improving their wellbeing.

FEAR

Funding provided to FEAR supported the provision of specialist wetsuits for children recovering from cancer. These wetsuits enabled young people—many of whom face physical or health barriers—to safely access swimming lessons and participate in water based activities. The grant directly contributed to improving confidence, mobility, and emotional wellbeing for these children at a crucial stage in their recovery.

One Ilfracombe Ltd

The grant awarded to One Ilfracombe Ltd supported Into The Blue, a six week sea based water safety and swimming programme for over 190 primary school children. The initiative teaches essential sea safety, swimming skills, and water sports, helping children build confidence in open water environments while fostering stronger community connections.

Our longer-term plan is to work out how we can impact more children with our funding, and the best approach to deliver further reach. Swimming is a life skill and drowning is still the highest cause of death in the under 4's so the more children who can swim and get themselves out of trouble, the better.

CHILDREN'S ALLIANCE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

Achievements and performance

a. Main achievements of the Charity

We were the beneficiary of one fundraising event during the year, a Water Babies' Splashathon. We received £422,622 from this event. We thank Water Babies for organising the Splashathon and their franchisees for running the events that led to the significant donation (55% of the total raised).

During the year 'The Children's Alliance' supported two charities through our grant giving process. Grants provided totalled £30,825 split £15,000 & £15,825 between both charities. As a small charity we have had operational issues this year due to the long-term sickness of our sole employee, the Chief Executive. This has significantly impacted the grant-giving capability during this period.

Our key performance measure is the number of children we reach, alongside expanding access to water for children with disabilities or from low income families to help them develop water confidence.

We gave grants to the following charities: Fear & One Ilfracombe Ltd

The impact each project has had on all children taking part is also a key measure of success. As detailed above the benefits range from enabling disadvantaged & disabled children have regular weekly swimming lessons to gain confidence alongside cognitive development. In addition, support children recovering from Cancer & mental health issues through water activities.

b. Public Benefit

The benefits to the community supporting these projects are as follows:

- Children gain essential swimming knowledge and experience, helping them develop confidence and respect for water.
- Families benefit from promoting fitness and activity children, encouraging wider engagement in health and wellbeing.
- A broader range of children and young people are able to access water based activities that may otherwise be unavailable to them.
- Projects foster community integration by bringing children and young people together through shared activities and experiences.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

CHILDREN'S ALLIANCE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

b. Reserves policy

During the year the Charity received total income of £422,622 (2024: £520,897). Total expenses for the period were £98,243 (2024: £147,019), giving a surplus of £324,379 (2024: £373,878). At 31 July 2025 the charity has free reserves of £698,257 (2024: £,373,878).

This leaves the charity in a strong financial position and will enable additional project work to be undertaken over the course of the next financial year to ensure we widen our reach to children nationally and meet our core objective with keeping children active through water-based activity.

With a donation from one sole event providing our income this year, we are aware of sustainability issues for the Charity. The funds raised have allowed us to give grants to charities and organisations nationally that align with our core objectives and activities to give children access to water activity.

Structure, governance and management

a. Constitution

The Children's Alliance is a charitable incorporated organisation governed by its constitution dated 12 October 2023.

b. Methods of appointment or election of Trustees

The children's Alliance has appointed Trustees through advertising the positions to linked organisations and also through approaching external colleagues who have shown interest in working with us. Each person is asked to do an interview and explain what they would bring to the charity to make it effective and are elected by a majority trustee vote.

Plans for future periods

For the year ahead our key aim is to fulfil our core purpose of grant giving to grassroots organisations across the UK, to enable more children to have access to swimming, water-based activity and water safety. The strategy which was agreed in early 2025 was not enacted immediately due to staff ill health.

In April 2026 we closed the most recent grant application process. We as trustees have approved grant applications from every region of the UK, agreeing to fund 27 new projects reaching over 4500 children nationally, donating nearly £175,000. These projects will provide us with key metrics & outcomes as they progress through the year. Further grants will be given later in 2026.

We will use the data gathered from our Spring 2026 funded projects to highlight the need for more investment, both from other grant giving organisations and government.

Currently, we rely financially on being a beneficiary from one event. Going forward, we will identify additional sources to broaden our funding base. We plan to improve our communications by updating the website content and growing our social media footprint to highlight the progress of the charity. We are grateful for the amazing legacy of Water Babies founder Steve Franks, and the dedication of former Director Tamsin Brewis. In recognition of this, we plan to maintain a strong relationship with the Water Babies network and continue to deliver the outreach work they have so generously supported in the past. In addition, as an independent charity, we will build new relationships with additional potential funders.

CHILDREN'S ALLIANCE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales 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 its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They 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.

Approved by order of the members of the board of Trustees on
and signed on their behalf by:

28/05/2026

Fiona Isaac

Fiona Isaac
(Trustee)

CHILDREN'S ALLIANCE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 JULY 2025

Independent examiner's report to the Trustees of Children's Alliance ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 July 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

CHILDREN'S ALLIANCE

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2025**

Signed:

Dated:

Laura Waycott

FCA

Griffin
Chartered Accountants
Courtenay House
Pynes Hill
Exeter
EX2 5AZ

CHILDREN'S ALLIANCE

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

	Note	Unrestricted funds year ended 31 July 2025 £	Total funds year ended 31 July 2025 £	Total funds period ended 31 July 2024 £
Income from:				
Donations and legacies	4	422,618	422,618	520,897
Investments	5	4	4	-
Total income		422,622	422,622	520,897
Expenditure on:				
Charitable activities	7	98,243	98,243	147,019
Total expenditure		98,243	98,243	147,019
Net movement in funds		324,379	324,379	373,878
Reconciliation of funds:				
Total funds brought forward		373,878	373,878	-
Net movement in funds		324,379	324,379	373,878
Total funds carried forward		698,257	698,257	373,878

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

The notes on pages 10 to 19 form part of these financial statements.

CHILDREN'S ALLIANCE

BALANCE SHEET AS AT 31 JULY 2025

	Note	2025 £	2024 £
Fixed assets			
		-	-
Current assets			
Debtors	11	422,919	24,820
Cash at bank and in hand		296,494	354,893
		<u>719,413</u>	<u>379,713</u>
Current liabilities			
Creditors: amounts falling due within one year	12	(21,156)	(5,835)
		<u>698,257</u>	<u>373,878</u>
Net current assets			
		<u>698,257</u>	<u>373,878</u>
Total assets less current liabilities			
		<u>698,257</u>	<u>373,878</u>
Net assets excluding pension asset			
		<u>698,257</u>	<u>373,878</u>
Total net assets		<u>698,257</u>	<u>373,878</u>
Charity funds			
Restricted funds	13	-	-
Unrestricted funds	13	698,257	373,878
		<u>698,257</u>	<u>373,878</u>
Total funds		<u>698,257</u>	<u>373,878</u>

The financial statements were approved and authorised for issue by the Trustees on 28/05/2026 and signed on their behalf by:

Fiona Isaac

Fiona Isaac
(Trustee)

The notes on pages 10 to 19 form part of these financial statements.

CHILDREN'S ALLIANCE

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

1. General information

The Childrens Alliance Charity is registered in England & Wales. Its registered office address is Winslade House, Manor Drive, Clyst St. Mary, Exeter, EX5 1FY.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and 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 Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Children's Alliance meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

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

2.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

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

2. Accounting policies (continued)

2.4 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

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

2. Accounting policies (continued)

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. No estimates or assumptions were considered to be significant.

CHILDREN'S ALLIANCE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

4. Income from donations and legacies

	Unrestricted funds year ended 31 July 2025 £	Total funds year ended 31 July 2025 £
Donations	422,618	422,618

	<i>Unrestricted funds period ended 31 July 2024 £</i>	<i>Total funds period ended 31 July 2024 £</i>
Donations	372,424	372,424
Legacies	148,473	148,473
	<u>520,897</u>	<u>520,897</u>

5. Investment income

	Unrestricted funds year ended 31 July 2025 £	Total funds year ended 31 July 2025 £	<i>Total funds period ended 31 July 2024 £</i>
Interest income	4	4	-

CHILDREN'S ALLIANCE

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

6. Analysis of grants

	Grants to Institutions year ended 31 July 2025 £	Total funds year ended 31 July 2025 £
Grants	30,825	30,825

During the year ended 31 July 2025, the following grant dispersals were made:

Face Everything	£15,000
One Ilfracombe	£15,825

	Grants to Institutions period ended 31 July 2024 £	Total funds period ended 31 July 2024 £
Grants	80,601	80,601

CHILDREN'S ALLIANCE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

7. Analysis of expenditure by activities

	Activities undertaken directly year ended 31 July 2025 £	Grant funding of activities year ended 31 July 2025 £	Support costs year ended 31 July 2025 £	Total funds year ended 31 July 2025 £
Grants	-	30,825	-	30,825
Direct costs	4,404	-	63,014	67,418
	<u>4,404</u>	<u>30,825</u>	<u>63,014</u>	<u>98,243</u>

	Activities undertaken directly period ended 31 July 2024 £	Grant funding of activities period ended 31 July 2024 £	Support costs period ended 31 July 2024 £	Total funds period ended 31 July 2024 £
Grants	-	80,601	-	80,601
Direct Costs	11,016	-	55,402	66,418
	<u>11,016</u>	<u>80,601</u>	<u>55,402</u>	<u>147,019</u>

CHILDREN'S ALLIANCE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds year ended 31 July 2025 £	<i>Total funds period ended 31 July 2024 £</i>
Staff costs	24,235	19,238
Bank charges	18,019	386
General expenses	33	462
Subscriptions	1,200	2,783
Consultancy	16,064	28,400
Professional fees	2,166	3,145
Travel & subsistence	1,116	285
Insurance	181	703
	63,014	55,402

8. Independent examiner's remuneration

	year ended 31 July 2025 £	<i>period ended 31 July 2024 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,995	1,920

CHILDREN'S ALLIANCE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

9. Staff costs

	year ended 31 July 2025 £	<i>period ended 31 July 2024 £</i>
Wages and salaries	21,765	17,453
Social security costs	2,004	1,410
Contribution to defined contribution pension schemes	466	375
	24,235	19,238

The average number of persons employed by the Charity during the year was as follows:

	year ended 31 July 2025 No.	<i>period ended 31 July 2024 No.</i>
Employees	1	1

No employee received remuneration amounting to more than £60,000 in either year.

The total employee benefits, including employers pension costs, of the key management personnel of the charity were £22,231 (2024: £18,526).

10. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 July 2025, expenses totalling £207 were reimbursed or paid directly to 1 Trustee (2024 - £NIL). Trustees expenses were incurred in relation to travel and subsistence costs.

11. Debtors

	2025 £	<i>2024 £</i>
Due within one year		
Prepayments and accrued income	422,919	1,200
Tax recoverable	-	23,620
	422,919	24,820

CHILDREN'S ALLIANCE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

12. Creditors: Amounts falling due within one year

	2025	<i>2024</i>
	£	£
Trade creditors	707	<i>3,254</i>
Other taxation and social security	590	<i>570</i>
Other creditors	362	<i>91</i>
Accruals and deferred income	19,497	<i>1,920</i>
	21,156	<i>5,835</i>

13. Statement of funds

Statement of funds - current year

	Balance at 1 August 2024	Income	Expenditure	Balance at 31 July 2025
	£	£	£	£
Unrestricted funds				
General Funds	373,878	422,622	(98,243)	698,257

Statement of funds - prior year

	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 July 2024</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Unrestricted funds			
General Funds	<i>519,835</i>	<i>(145,957)</i>	<i>373,878</i>

CHILDREN'S ALLIANCE

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

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Current assets	719,413	719,413
Creditors due within one year	(21,156)	(21,156)
Total	698,257	698,257

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	379,713	379,713
Creditors due within one year	(5,835)	(5,835)
Total	373,878	373,878

15. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 July 2025.