

POWYS-BRECKNOCK FEDERATION OF WOMEN'S INSTITUTES CIO

England & Wales · Charity number 1205500

Details

Status Registered

Legal form CIO

Registered 2023-10-31

Register [View on the Charity Commission register](#)

Contact

Address PBFWI - Women's Institute CIO
St. Davids House
48 Free Street
Brecon
Powys
LD3 7BN

Phone 01874622666

Email powysbrecknock@gmx.co.uk

Activities

Objects: THE OBJECTS OF THE FEDERATION ARE TO FURTHER THE PURPOSES OF THE WOMEN'S INSTITUTE MOVEMENT IN POWYS AND ELSEWHERE.3.2 THE MAIN PURPOSES OF THE WOMEN'S INSTITUTE ORGANISATION ARE: (A) TO ADVANCE THE EDUCATION OF WOMEN AND GIRLS FOR THE PUBLIC BENEFIT IN ALL AREAS INCLUDING (WITHOUT LIMITATION):I. LOCAL, NATIONAL AND INTERNATIONAL ISSUES OF POLITICAL AND SOCIAL IMPORTANCE;II. MUSIC, DRAMA AND OTHER CULTURAL SUBJECTS; ANDIII. ALL BRANCHES OF AGRICULTURE, CRAFTS, HOME ECONOMICS, SCIENCE, HEALTH AND SOCIAL WELFARE;(B) TO PROMOTE SUSTAINABLE DEVELOPMENT FOR THE PUBLIC BENEFIT BY:I. EDUCATING PEOPLE IN THE PRESERVATION, CONSERVATION AND PROTECTION OF THE ENVIRONMENT AND THE PRUDENT USE OF NATURAL RESOURCES; ANDII. PROMOTING SUSTAINABLE MEANS OF ACHIEVING ECONOMIC GROWTH AND REGENERATION;(C) TO ADVANCE HEALTH FOR THE PUBLIC BENEFIT; AND(D) TO ADVANCE CITIZENSHIP FOR THE PUBLIC BENEFIT BY THE PROMOTION OF CIVIC RESPONSIBILITY AND VOLUNTEERING.3.3 IN CLAUSE 3.2 "SUSTAINABLE DEVELOPMENT" MEANS DEVELOPMENT WHICH MEETS THE NEEDS OF THE PRESENT GENERATION WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR NEEDS.3.4 THE WOMEN'S INSTITUTE ORGANISATION SEEKS TO GIVE WOMEN THE OPPORTUNITY OF WORKING TOGETHER THROUGH THE WOMEN'S INSTITUTE ORGANISATION IN THEIR COMMUNITIES, OF DEVELOPING THEIR CAPACITY AND SKILLS, AND OF PUTTING INTO PRACTICE THOSE IDEALS FOR WHICH THE WOMEN'S INSTITUTE ORGANISATION STANDS.

Classification

- **How:** Other Charitable Activities
- **What:** General Charitable Purposes, Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Powys

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£22,308	£34,946	-	-

Trustees

Name	Role	Appointed
MARY ROBINSON	Chair	2023-10-31
CHERYL WILLIAMS		2023-10-31
Gaynor Skyrme		2023-10-31
Gillian Langford		2024-05-30
Jennifer Jones		2023-10-31
Lesley Price		2023-10-31
Lynda Probert		2023-10-31
MARY JONES		2023-10-31

POWYS-BRECKNOCK FEDERATION OF WOMEN'S INSTITUTES CIO

England & Wales - Charity number 1205500

Accounts

Company registration number: CE034130

Charity registration number: 1205500

POWYS-BRECKNOCK FEDERATION OF WOMEN'S INSTITUTES CIO

(A charitable incorporated organisation)

Annual Report and Financial Statements

for the Year Ended 31 January 2025

King Morte Proud and Co Ltd
Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

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Reference and Administrative Details

Chairman

Lesley Price

Charity Registration Number

1205500

Company Registration Number

CE034130

Registered Office

PBFWI - Women's Institute CIO
ST. DAVIDS HOUSE
48 FREE STREET
BRECON
POWYS
LD3 7BN

Independent Examiner

King Morter Proud and Co Ltd
Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

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Strategic Report for the Year Ended 31 January 2025

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 January 2025, in compliance with s414C of the Companies Act 2006.

The strategic report was approved by the trustees of the charity on and signed on its behalf by:

.....
Lesley Price
Chairman

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Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 January 2025.

Objectives and activities

Public benefit

The objects of the federation are to further the purposes of the women's institute movement in Powys and elsewhere. 3.2 the main purposes of the women's institute organisation are: (a) to advance the education of women and girls for the public benefit in all areas including (without limitation): i. Local, national and international issues of political and social importance; ii. Music, drama and other cultural subjects; and iii. All branches of agriculture, crafts, home economics, science, health and social welfare; (b) to promote sustainable development for the public benefit by: i. Educating people in the preservation, conservation and protection of the environment and the prudent use of natural resources; and ii. Promoting sustainable means of achieving economic growth and regeneration; (c) to advance health for the public benefit; and (d) to advance citizenship for the public benefit by the promotion of civic responsibility and volunteering. 3.3 in clause 3.2 "sustainable development" means development which meets the needs of the present generation without compromising the ability of future generations to meet their needs. 3.4 the women's institute organisation seeks to give women the opportunity of working together through the women's institute organisation in their communities, of developing their capacity and skills, and of putting into practice those ideals for which the women's institute organisation stands.

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.

Trustees and officers

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

Trustees:

Lynda Probert
Keren Bender
Cheryl Williams
Mary Jones
Gaynor Skyrme
Mary Robinson
Jennifer Jones

Chairman:

Lesley Price

Structure, governance and management Financial instruments

Objectives and policies

The group's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the group's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The group does not use derivative financial instruments for speculative purposes.

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Trustees' Report

Cash flow risk

The group's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The group uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The group's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The group's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The group has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the group uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of trustees' responsibilities

The trustees (who are also the directors of PBFWI for the purposes of company law) 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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, comprising FRS 102 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Trustees' Report

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.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

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

.....
Lesley Price
Chairman

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Independent Auditor's Report to the Members of PBFWI

Opinion

We have audited the financial statements of PBFWI (the 'charity') for the year ended 31 January 2025, which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 January 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

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Independent Auditor's Report to the Members of PBFWI

We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities (set out on page 4 and 5), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

[Detecting irregularities, including fraud](#)

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Independent Auditor's Report to the Members of PBFWI

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....
(Senior Statutory Auditor)
For and on behalf of King Morter Proud and Co Ltd, Statutory Auditor

Kings Arms Vaults
Watton
Brecon
Powys
LD3 7EF

Date:.....

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Statement of Financial Activities for the Year Ended 31 January 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Expenditure on:				
Net income/(expenditure)				
Net movement in funds		(1686)	(10952)	(12638)
Reconciliation of funds				
Total funds brought forward		49,357	117,701	167,058
Total funds carried forward	8	47,671	106,749	154,420

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

The funds breakdown for 2024 is shown in note 8.

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**(Registration number: CE034130)
Balance Sheet as at 31 January 2025**

		2025 £
Current assets		
Cash at bank and in hand	6	<u>154,420</u>
Funds of the charity:		
Restricted income funds		
Restricted funds		106,749
Unrestricted income funds		
Unrestricted funds		<u>47,671</u>
Total funds	8	<u>154,420</u>

The financial statements on pages 9 to 18 were approved by the trustees and authorised for issue on and signed on their behalf by:

.....

Lesley Price
Chairman

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

1 Charity status

A charitable incorporated organisation.

The address of its registered office is:

PBFWI - Women's Institute CIO

ST. DAVIDS HOUSE

48 FREE STREET

BRECON

POWYS

LD3 7BN

[Authorised for issue date](#)

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared 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)) (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.

Basis of preparation

PBFWI 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the group's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the group.

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

Income and endowments

Expenditure

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.

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.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

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

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

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

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.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the group 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 group after deducting all of its liabilities.

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

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 group 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 group transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the group, 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.

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

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

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

Derivative financial instruments

The group uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The group does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

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

3 Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

2025
£

4 Trustees remuneration and expenses

5 Taxation

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

6 Cash and cash equivalents

7 Share capital

8 Funds

Balance at 31
January 2025
£

Unrestricted funds

General 47,671

Restricted funds 106,749

Total funds 154,420

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

9 Analysis of net assets between funds

	Total funds at 31 January 2025 £
Current assets	<u>154,420</u>

10 Analysis of net funds

	At 31 January 2025 £
Cash at bank and in hand	<u>154,420</u>
Net debt	<u>154,420</u>

11 Related party transactions

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Statement of Financial Activities by fund for the Year Ended 31 January 2025

Unrestricted Funds

	Total Unrestricted Funds 2025 £
Income and Endowments from:	
Expenditure on:	
Net income/(expenditure)	-
Reconciliation of funds	
Total funds brought forward	<u>47,671</u>
Total funds carried forward	<u>47,671</u>

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Statement of Financial Activities by fund for the Year Ended 31 January 2025

Restricted Funds

	Total Restricted Funds 2025 £
Income and Endowments from:	
Expenditure on:	
Net income/(expenditure)	..
Reconciliation of funds	
Total funds brought forward	<u>106,749</u>
Total funds carried forward	<u>106,749</u>

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Detailed Statement of Financial Activities for the Year Ended 31 January 2025

	Total 2025 £
Income and Endowments from:	
Expenditure on:	
Net income/(expenditure)	(12638)
Reconciliation of funds	
Total funds brought forward	<u>167,058</u>
Total funds carried forward	<u>154,420</u>

