

Company registration number 00329203 (England and Wales)

Charity registration number 224436 (England and Wales)

THE LEAGUE OF WELLDORS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE LEAGUE OF WELLDOERS

LEGAL AND ADMINISTRATIVE INFORMATION

Council Of Management	Mr R W Bevan Mr R K Orme Mr P B Duggan Mr J C Daly Ms P S Whitfield Mr H O'Neill Mr B Gillbanks	(Appointed 4 November 2024)
Country of Incorporation	United Kingdom (England and Wales)	00329203
Charity registration	England and Wales	224436
Registered office	119-133 Limekiln Lane Liverpool Merseyside L5 8SN	
Independent examiner	Monetta LLP 110-114 Duke Street Liverpool L1 5AG	

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THE LEAGUE OF WELLDOERS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The council of management, who are the directors for the purpose of company law, 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 Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)".

Objectives and activities

Public benefit

The purposes of the charitable company are to carry on charitable work amongst those in need together with the operation and management of community-based centres dedicated to this task. In addition, in line with the vision of our founder Lee Jones, the charitable company is involved with reaching out to people of all ages across Merseyside with a view to improving their quality of life.

In shaping our objectives for the year and planning our activities, the council of management have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on the income from donations, fees and charges to cover its operating costs. Affordability and access to our facilities is important to us and is reflected in our pricing policy.

Achievements and performance

Significant activities and achievements against objectives

The results for the year and financial position of the charitable company are as shown in the annexed financial statements. The charitable company was fortunate to receive some sizeable legacies which have enabled it to continue to develop the operation of the Lee Jones Centre and Goddard Hall which are used by the community. The council of management continue to seek further funding to enable them to improve and expand the facilities offered and to enable them to continue to provide further charitable support for those in need. They take this opportunity of further recognising the contributions of time and effort made by the many friends, volunteers, staff and supporters without whom the achievements to date would not have happened and, are proud to be recognised as a valued community resource. The charitable company increased its member to 216 and a further 50 plus non members. Membership remained at £10 per annum. The charity offered a broad daily activity programme including: pensioners club, luncheon club, musical and physical activity classes, social activities and events, warm hub, Christmas dinners, clothes bank/charity shop, games, outings, information and more. In addition it continued to encourage other groups to hire spaces not currently used for the delivery of its charitable work. This much needed income contributes to meeting the running costs.

Financial review

Reserves policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The members of the council of management have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between 9 and 12 months of the resources expended, which equates to between approximately £235,000 to £315,000 in general funds. At this level, the members of the council of management feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. At present the free reserves exceed this target level and the members of the council of management are considering the possible future expansion of operations which is expected to utilise reserves for the future benefit of our beneficiaries.

In preparing the accounts, the council of management considers that the charitable company has sufficient resources to continue operations for the foreseeable future.

Owing to much needed major capital works in Lee Jones Centre, the designated funds of £181,808 is allocated funds in relation to capital expenditure, expended in the 2026 year. As a result of this the charity will not fully meet its reserves policy.

LEAGUE OF WELLDORS

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The League of Welldors (which can trace its roots back to May 1893) is a company limited by guarantee, incorporated on 26 June 1937, and registered as a charity on 23 January 1964. Members of the charitable company guarantee to contribute an amount not exceeding £10 in the event of the charity winding up. The company is governed by the policies made from time to time by the members of the council of management together with the terms of its Memorandum and Articles of Association which set out the objects and powers of the company. The procedures for the appointment, retirement, and removal of members of the council of management are set out in the Articles. All members of the council of management are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. The day-to-day operational aspects of the charity have been delegated to the Manager and his team.

The council of management, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr R W Bevan

Mr R K Orme

Mr P B Duggan

Mr J C Daly

Ms P S Whitfield

Mr I C Greene

(Resigned 24 November 2024)

Mr H O'Neill

Mr B Gillbanks

(Appointed 4 November 2024)

Risk management

The council of management have a risk management strategy which comprises: an annual review of the principal risks and uncertainties that the charity faces and, the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due and active management of trade debtors and creditor balances to ensure sufficient working capital is available.

Attention has also been focused on non-financial risks arising from fire, health and safety and food hygiene. These risks are managed by ensuring procedures and accreditations are up to date, having robust policies and procedures in place, and regular awareness training for staff and volunteers in these operational areas.

Annual budget forecasts and monthly management accounts are produced with updated year end position forecasts so that board can make timely and informed decisions. This includes any designation of funds for specific items or to support any shortfalls/deficits in the revenue budget.

The trustees report was approved by the Board of Council Of Management.


Mr J C Daly

Dated 24/01/2025

THE LEAGUE OF WELLDOERS

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The council of management, who are also the directors of The League of Welldoers for the purpose 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).

Company law requires the council of management to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the council of management are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The council of management are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

THE LEAGUE OF WELLDOERS

INDEPENDENT EXAMINER'S REPORT

TO THE COUNCIL OF MANAGEMENT OF THE LEAGUE OF WELLDOERS

I report to the council of management on my examination of the financial statements of The League of Welldoers (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the council of management of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

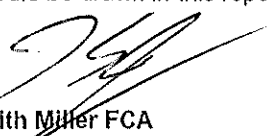
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities 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 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Keith Miller FCA
Monetta LLP
110-114 Duke Street
Liverpool
L1 5AG
Date: 28/1/2026.

THE LEAGUE OF WELLDOERS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:								
Donations and legacies	3	113,049	-	-	113,049	29,196	-	29,196
Charitable activities	4	61,737	-	-	61,737	172,219	-	172,219
Investments	5	31,965	-	-	31,965	34,509	-	34,509
Other income	6	1,000	-	-	1,000	750	-	750
Total income		207,751	-	-	207,751	236,674	-	236,674
Expenditure on:								
Raising funds	7	57,064	-	-	57,064	118,758	-	118,758
Charitable activities	8	196,485	-	-	196,485	198,739	-	198,739
Total expenditure		253,549	-	-	253,549	317,497	-	317,497
Net gains/(losses) on investments	13	(7,322)	-	-	(7,322)	11,189	-	11,189
Net expenditure		(53,120)	-	-	(53,120)	(69,634)	-	(69,634)
Transfers between funds		(181,808)	181,808	-	-	-	-	-
Net movement in funds	10	(234,928)	181,808	-	(53,120)	(69,634)	-	(69,634)
Reconciliation of funds:								

THE LEAGUE OF WELLDÖERS

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Unrestricted funds general	Restricted funds	Total
	2025	2025	2025	2025	2024	2024	2024
Notes	£	£	£	£	£	£	£
Fund balances at 1 April 2024	687,661	-	2,654	690,315	757,295	2,654	759,949
Fund balances at 31 March 2025	452,733	181,808	2,654	637,195	687,661	2,654	690,315

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

THE LEAGUE OF WELLDOERS

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		315,760		329,099
Investments	16		222,348		298,143
			<u>538,108</u>		<u>627,242</u>
Current assets					
Debtors	17	26,048		25,499	
Cash at bank and in hand		118,274		47,556	
		<u>144,322</u>		<u>73,055</u>	
Creditors: amounts falling due within one year	18	(45,235)		(9,982)	
Net current assets			<u>99,087</u>		<u>63,073</u>
Total assets less current liabilities			<u>637,195</u>		<u>690,315</u>
The funds of the charity					
Restricted income funds	20		2,654		2,654
Unrestricted funds - general	22		452,733		687,661
Unrestricted funds - designated	21		181,808		-
			<u>637,195</u>		<u>690,315</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the council of management on 27/1/2026

.....
Mr J C Daly



THE LEAGUE OF WELLDOERS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The League of Welldoers is a private company limited by guarantee incorporated in England and Wales. The registered office is 119-133 Limekiln Lane, Liverpool, Merseyside, L5 8SN.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" 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)". 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 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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the council of management have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the council of management 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 council of management 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

THE LEAGUE OF WELLDOERS

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

Freehold land and buildings	2% on cost
Fixtures and fittings	10% on cost
Computers	25% on cost
Motor vehicles	25% on cost

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 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).

1.9 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.

1.10 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.

THE LEAGUE OF WELLDOERS

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

1 Accounting policies

(Continued)

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.

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.

1.11 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.

1.12 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 council of management 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.

THE LEAGUE OF WELLDOERS

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

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	8,845	23,755
Legacies	83,864	-
Grants	20,340	5,441
	<u>113,049</u>	<u>29,196</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Incoming funds		
Sale of goods	61,737	172,219
	<u>61,737</u>	<u>172,219</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental income	26,018	26,913
Income from listed investments	5,864	7,308
Interest receivable	83	288
	<u>31,965</u>	<u>34,509</u>

6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	1,000	750
	<u>1,000</u>	<u>750</u>

THE LEAGUE OF WELLDOERS

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

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Stagling fundraising events	52,732	115,167
Advertising	2,023	664
	<u>54,755</u>	<u>115,831</u>
Investment management	2,309	2,927
	<u>57,064</u>	<u>118,758</u>
Total costs		

8 Expenditure on charitable activities

	Charitable expenditure 2025 £	Charitable expenditure 2024 £
Direct costs		
Staff costs	111,863	116,384
Depreciation and impairment	13,339	13,339
Rates and water	5,041	2,922
Insurance	11,076	10,359
Light, heat and power	24,258	22,016
Telephone and communications	2,290	2,176
Post, printing and stationery	1,234	414
Motor and travelling expenses	3,232	2,661
Statutory filing fee	34	13
Repairs, renewals, refurbishments and maintenance	9,390	16,217
Cleaning and hygiene	8,903	7,220
Security	2,652	1,387
Bank charges and card processing fees	575	326
	<u>193,887</u>	<u>195,434</u>
Share of support and governance costs (see note 9)		
Governance	2,598	3,305
	<u>196,485</u>	<u>198,739</u>
Analysis by fund		
Unrestricted funds - general	<u>196,485</u>	<u>198,739</u>

THE LEAGUE OF WELLDOERS

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

9 Support costs allocated to activities

	2025 £	2024 £
Governance costs	2,598	3,305
Analysed between:		
Charitable expenditure	2,598	3,305

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	2,598	3,305
Depreciation of owned tangible fixed assets	13,339	13,339
Profit on disposal of tangible fixed assets	(1,000)	(750)

11 Council Of Management

None of the council of management (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	6	7
Employment costs		
	2025 £	2024 £
Wages and salaries	104,465	111,022
Social security costs	7,737	4,486
Other pension costs	(339)	876
	111,863	116,384

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

THE LEAGUE OF WELLDOERS

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

13 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Investments	(7,322)	11,189

14 Taxation

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

15 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 April 2024	618,738	60,092	5,984	20,360	705,174
Disposals	-	-	-	(8,000)	(8,000)
At 31 March 2025	618,738	60,092	5,984	12,360	697,174
Depreciation and impairment					
At 1 April 2024	291,793	59,761	4,161	20,360	376,075
Depreciation charged in the year	12,375	66	898	-	13,339
Eliminated in respect of disposals	-	-	-	(8,000)	(8,000)
At 31 March 2025	304,168	59,827	5,059	12,360	381,414
Carrying amount					
At 31 March 2025	314,570	265	925	-	315,760
At 31 March 2024	326,945	331	1,823	-	329,099

16 Fixed asset investments

	Listed Investments £
Cost or valuation	
At 1 April 2024 & 31 March 2025	313,339
Carrying amount	
At 31 March 2025	313,339
At 31 March 2024	313,339

THE LEAGUE OF WELLDOERS

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

17 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	1,931	1,241
Other debtors	22,222	22,000
Prepayments and accrued income	1,895	2,258
	<u>26,048</u>	<u>25,499</u>

18 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	1,520	1,610
Trade creditors	6,822	4,260
Other creditors	32,724	572
Accruals and deferred income	4,169	3,540
	<u>45,235</u>	<u>9,982</u>

19 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>(339)</u>	<u>876</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.

20 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 April 2024	At 31 March 2025
	£	£
	<u>2,654</u>	<u>2,654</u>
Previous year:	At 1 April 2023	At 31 March 2024
	£	£
Restricted funds	<u>2,654</u>	<u>2,654</u>

THE LEAGUE OF WELLDOERS

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

21 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024 £	Transfers £	At 31 March 2025 £
Designated	-	181,808	181,808

22 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 £	Transfers £	Gains and losses £	At 31 March 2025 £
Unrestricted funds	687,661	207,751	(253,549)	(181,808)	(7,322)	452,733

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
Unrestricted funds	757,295	236,674	(317,497)	-	11,189	687,661

23 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	315,760	-	-	315,760
Investments	222,348	-	-	222,348
Current assets/(liabilities)	(85,375)	181,808	2,654	99,087
	452,733	181,808	2,654	637,195

THE LEAGUE OF WELLDOERS

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

23 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Tangible assets	329,099	-	-	329,099
Investments	298,143	-	-	298,143
Current assets/(liabilities)	60,419	-	2,654	63,073
	<u>687,661</u>	<u>-</u>	<u>2,654</u>	<u>690,315</u>

24 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).