

Charity registration number: 701365

# CASBA

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Accounting Plus  
Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

## **CASBA**

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## **CASBA**

### **Reference and Administrative Details**

<b>Trustees</b>	Martyn Spooner
	Stella Plisner
	Janet Kane
	Sior Coleman
	Melina Tsui
	Andy Hopkins
	Jackie Pountney
<b>Senior Management Team</b>	Ginny Cullen, CEO
	Halema Khan, Operations Manager
<b>Charity Registration Number</b>	701365
<b>Principal Office</b>	Touchbase Pears
	750 Bristol Road
	Birmingham
	B29 6NA
<b>Independent Examiner</b>	Eva Stevens, employee of
	Community Accounting Plus
	Units 1 & 2 North West
	41 Talbot Street
	Nottingham NG1 5GL

# CASBA

## Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

### Objectives and activities

#### *Objects and aims*

1. To provide independent advocacy for people with learning disability/difficulty, hereafter known as partners, living in the Birmingham area and the neighbourhood thereof.
2. To enable people with learning disability/difficulty to: - express their views, make their choices, secure their rights and be valued as citizens.
3. These objectives can relate to any service, issue, concern, rights or situation and can take any form encompassing different models of advocacy. This may involve employed advocates, peer and self-advocates and volunteer advocates.
4. All advocates independently support and act with or on behalf of another person(s) to seek to secure aspects of citizenship to which he, she or they are entitled

CASBA is a small voluntary organisation, which specialises in the provision of independent advocacy support to adults with learning disabilities/difficulties. CASBA is based in Selly Oak and covers the South Birmingham Area. An Independent Advocate is someone who can help identify an individual's wishes and needs; support them to express their wishes and act for what that person wants.

#### *Public benefit*

CASBA enable people with learning disabilities to express their views, make their choices, secure their rights and be valued as citizens.

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.

### Achievements and performance

We provided one to one non-statutory advocacy supporting people in crisis. We provided group, peer and self advocacy empowering people with the skills to speak up and be heard. We got involved in research, co-produced services and we launched our Easy Read services businesses.

It was a successful and challenging year. Referrals increased over the year by 20% to 303. We managed this increase on existing capacity.

50% of these referrals accessed financial and crisis support due to the ongoing cost-of-living pressures which continues to disproportionately affect our community.

Unique beneficiaries were 178. This demonstrates our holistic approach to support with citizens accessing multiple projects. We closed 128 referrals over the year and signposted 29. People's issues are complex and multi-faceted, with the majority needing long-term and open-ended support which CASBA uniquely provides. Around a third this year have achieved their goals, and these referrals have been closed. This shows the advocacy support supplied has had a successful outcome. Our case studies show a high satisfaction with services across the board.

## CASBA

### Trustees' Report (continued)

Over the year we increased advocate hours from 94 to 127 per week, an increase of 33 hours and 30%. By the end of the year advocacy hours had dropped to 90. However, despite this we were still able to deliver effective services.

#### Achievements:

Reduced our waiting lists and sped up referrals.

Due to the high level of referrals and their complexity some cases had been waiting months. But since April 24 everyone is seen within our stated turnaround time of 10 working days and many are seen much quicker than this.

We worked throughout our area from Northfield to Hall Green supporting people who live in the most disadvantaged, deprived and diverse areas. The previous year, CASBA's beneficiary demographic breakdown was 86% White British. Our beneficiary demographic is now 74% White British. Two of our projects in this year received referrals city-wide so we expect to further diversify.

In December 2023 we moved to a fully accessible office, better connected to public transport and welcoming of all. This move was in line with our value of accessibility. However, it resulted in high staff turnover. We are now through this, with a strong cohesive team dedicated to improving lives of our citizens. The office also helped us achieve even more. We diversified our team by 300% because of the improved connectivity this location offers.

CASBA is generating its own income with an Easy Read translation service to a range of customers big and small. With a capacity building and development grant from NNS we were able to recruit and train 8 people with learning disabilities to check Easy Read documents. The profits generated from this work will support CASBA and the jobs mean more people with learning disabilities are in meaningful work, using their expertise. The business supports our charitable aims.

We have helped multiple universities improve their training to students by sharing their lived experience. This is feedback received from student nurses after the 'Can you See Me' sessions delivered at Birmingham City University. 'Thank you so much. We came out today saying what a good day we have had. Today's session from CASBA was really useful, thank you for organising it for us.'

We tested our new training for social workers and the Guardian interviewed CASBA about this: <https://www.theguardian.com/society/article/2024/sep/01/disabled-parents-social-worker-training-birmingham>. The aim of this training is to upskill social workers and improve their practice affecting how parents with learning disabilities are assessed. This training will generate an income too.

## **CASBA**

### **Trustees' Report (continued)**

#### **Financial review**

This financial year saw income down on the previous year by approx. £174,000. CASBA managed this reduction in income by reducing expenditure and also utilising some of the unrestricted reserves that it has built in past years. At the end of the year unrestricted reserves remained at a level within the reserves policy at £138,000 which equates to approximately 4 months running costs. CASBA expects income to improve in the next financial year with a number of new initiatives it is piloting.

#### ***Policy on reserves***

The trustees will set the reserve figure to be held by the charity, considering factors such as wrap up costs and staffing levels. CASBA will hold approximately 3-6 months running costs to cover this.

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is operated under the rules of its constitution adopted 21/09/1988 and most recently amended 21/11/2022.

##### ***Recruitment and appointment of trustees***

Vacancies are advertised online outlining the skills required by the Board. Potential Trustees are interviewed by Chair, Vice Chair and CEO. Successful applicants are co-opted on to the Board and formally appointed at the AGM.

## CASBA

### Statement of Trustees' Responsibilities

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

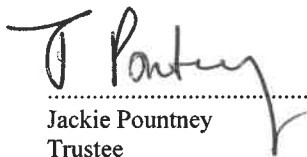
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charity will continue in business.

The trustees are responsible for keeping proper 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 Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 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.

Approved by the trustees of the charity on 29/11/25 and signed on its behalf by:

  
Jackie Pountney  
Trustee

## CASBA

### Independent Examiner's Report to the trustees of CASBA

#### Independent examiner's report to the trustees of CASBA

I report to the trustees on my examination of the accounts of CASBA (the Charity) for the year ended 31 March 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 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 all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

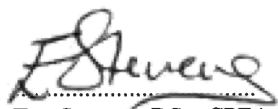
#### Independent examiner's statement

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 the Chartered Institute of Public Finance and Accountancy (CIPFA), which is one of the listed bodies.

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



Eva Stevens, BSc, CPFA, employee of Community Accounting Plus  
member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Units 1 & 2 North West  
41 Talbot Street  
Nottingham  
NG1 5GL

Date: 11/11/2025



# CASBA

## Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>					
Donations and legacies	2	48,873	-	48,873	139,376
Charitable activities	3	10,566	230,744	241,310	325,308
Investment income	4	3,229	-	3,229	2,331
Total Income		62,668	230,744	293,412	467,015
<b>Expenditure on:</b>					
Charitable activities	6	(116,120)	(271,521)	(387,641)	(291,279)
Total Expenditure		(116,120)	(271,521)	(387,641)	(291,279)
Net (expenditure)/income		(53,452)	(40,777)	(94,229)	175,736
Gross transfers between funds		10,000	(10,000)	-	-
Net movement in funds		(43,452)	(50,777)	(94,229)	175,736
<b>Reconciliation of funds</b>					
Total funds brought forward		181,238	144,855	326,093	150,357
Total funds carried forward	12	137,786	94,078	231,864	326,093

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for the period is shown in note 12.

## CASBA

### Statement of Financial Activities for the Year Ended 31 March 2025 (continued)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted £	Restricted £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	139,376	-	139,376
Charitable activities	3	4,277	321,031	325,308
Investment income	4	2,331	-	2,331
Total Income		<u>145,984</u>	<u>321,031</u>	<u>467,015</u>
<b>Expenditure on:</b>				
Charitable activities	6	<u>(58,836)</u>	<u>(232,443)</u>	<u>(291,279)</u>
Total Expenditure		<u>(58,836)</u>	<u>(232,443)</u>	<u>(291,279)</u>
Net movement in funds		87,148	88,588	175,736
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>98,820</u>	<u>51,537</u>	<u>150,357</u>
Total funds carried forward	12	<u><u>185,968</u></u>	<u><u>140,125</u></u>	<u><u>326,093</u></u>

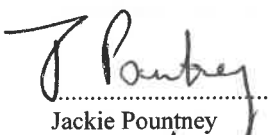
The notes on pages 10 to 20 form an integral part of these financial statements.

# CASBA

(Registration number: 701365)  
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors	9	4,213	20,000
Cash at bank and in hand	10	<u>230,130</u>	<u>309,899</u>
		234,343	329,899
<b>Creditors: Amounts falling due within one year</b>	11	<u>(2,479)</u>	<u>(3,806)</u>
<b>Net assets</b>		<u>231,864</u>	<u>326,093</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	12	94,078	144,855
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>137,786</u>	<u>181,238</u>
<b>Total funds</b>	12	<u>231,864</u>	<u>326,093</u>

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on 20/11/25 and signed on their behalf by:

  
 Jackie Pountney  
 Trustee  
 (Chair)

## **CASBA**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

CASBA 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.

##### **Exemption from preparing a cash flow statement**

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

##### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

## **CASBA**

### **Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **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.

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **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.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Fund structure**

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

## CASBA

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

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.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### 2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from individuals	19,376	19,376	8,486
Grants, including capital grants;			
Grants from other charities	29,497	29,497	130,890
	<u>48,873</u>	<u>48,873</u>	<u>139,376</u>

## CASBA

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Grants & Donations	-	220,113	220,113	319,698
Memberships	193	-	193	-
Fees	9,664	10,631	20,295	-
Fundraising	145	-	145	-
Sundry income	564	-	564	5,610
	<u>10,566</u>	<u>230,744</u>	<u>241,310</u>	<u>325,308</u>

#### 4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>3,229</u>	<u>3,229</u>	<u>2,331</u>

## CASBA

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 5 Grants and donations

	Unrestricted funds £	Restricted funds £	Total funds £
Heart of England	-	70,000	70,000
The Grimmitt Trust	1,200	-	1,200
The National Lottery Community Fund	-	76,864	76,864
West Midlands Self Advocacy	1,297	2,274	3,571
Awards 4 All	-	19,812	19,812
Forward Carers	-	9,556	9,556
Groundwork UK	-	996	996
Seven Trent Water	-	17,182	17,182
Barchester Health	-	429	429
NNS Selly Oak	-	5,000	5,000
Llodys Foundation	25,000	-	25,000
Saintbury Trust	-	3,000	3,000
Roughley Trust	2,000	-	2,000
Bailey Thomas	-	10,000	10,000
The Edward & Dorothy Cadbury Trust	-	5,000	5,000
General Donations	19,376	-	19,376
	<u>48,873</u>	<u>220,113</u>	<u>268,986</u>



# CASBA

## Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

### 6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Bank charges	18	-	18	-
Communication	3,859	813	4,672	-
Insurance	1,696	-	1,696	-
General office expense	5,385	523	5,908	16,497
Subscriptions	1,905	123	2,028	-
Goverance	2,525	-	2,525	-
Legal & professional fees	5,339	1,332	6,671	32,391
Trustee expense	180	-	180	-
Activities & events	1,262	2,362	3,624	-
Advertising	2,117	180	2,297	2,790
Citizen payments	1,309	306	1,615	-
Equipment	1,204	-	1,204	4,784
Food and refreshments	222	372	594	-
Fundraising costs	13,479	7,112	20,591	15,858
Sundry expense	1,768	135	1,903	7,338
Trading costs	5,340	-	5,340	-
Rent	8,064	2,949	11,013	15,972
Room hire	1,450	3,623	5,073	-
Staff costs	5,296	15,385	20,681	10,818
Travel costs	1,793	455	2,248	376
Wages, Pensions & NI	16,671	223,206	239,877	184,456
HR costs	47,302	581	47,883	-
Overhead alloctions	(12,064)	12,064	-	-
	<u>116,120</u>	<u>271,521</u>	<u>387,641</u>	<u>291,280</u>

## CASBA

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

#### 7 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	223,363	187,301
Social security costs	12,685	10,663
Pension costs	3,829	3,219
	<u>239,877</u>	<u>201,183</u>

Contributions to the employee pension schemes for the year totalled £3,829 (2024 - £3,219).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £104,363 (2024 - £101,574).

#### 8 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025 £	2024 £
Independent examination	1,560	5,138
	<u>1,560</u>	<u>5,138</u>

#### 9 Debtors

	2025 £	2024 £
Trade debtors	4,213	-
Accrued income	-	20,000
	<u>4,213</u>	<u>20,000</u>

#### 10 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>230,130</u>	<u>309,899</u>

# CASBA

## Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

### 11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	-	2,089
Other creditors	2,479	1,717
	<u>2,479</u>	<u>3,806</u>

### 12 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
<b>Unrestricted funds</b>					
<i>General</i>					
General Fund	181,238	62,668	(116,120)	10,000	137,786
<b>Restricted funds</b>					
Advocacy	114,495	133,895	(203,560)	-	44,830
Ambassadors	847	996	(996)	-	847
Link 18-25	130	32,182	(7,981)	-	24,331
Link 26 up	23,109	120	(11,266)	-	11,963
P2P	(3,726)	43,739	(35,739)	-	4,274
Volunteering	10,000	19,812	(11,979)	(10,000)	7,833
<b>Total restricted funds</b>	<u>144,855</u>	<u>230,744</u>	<u>(271,521)</u>	<u>(10,000)</u>	<u>94,078</u>
<b>Total funds</b>	<u>326,093</u>	<u>293,412</u>	<u>(387,641)</u>	<u>-</u>	<u>231,864</u>

## **CASBA**

### **Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

The specific purposes for which the funds are to be applied are as follows:

Advocacy is the restricted fund for our advocacy activity. We deliver: One to one, group and peer advocacy

Ambassadors is our group of experts by experience who support CASBA with:

- Co-production of services and projects
- Speak at stakeholder meetings and work with partners
- Members of CASBA's working groups
- The voice of people with learning disabilities internally

LINK 18-25: Is our self-advocacy group for young people with learning disabilities aged 18-25

LINK 26 UP: Is our self-advocacy group for people with learning disabilities aged 26 and over

P2P: Is our project Pregnancy to Parenthood which aims to keep families together, reversing the trend of babies and children being taken into care and giving babies and children the best start in life

Volunteering: Is our project to recruit, support and develop the growing numbers of people who give their time to volunteer at CASBA

## CASBA

### Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
General Fund	93,551	153,034	(65,347)	181,238
<b>Restricted</b>				
Advocacy	29,220	180,408	(95,133)	114,495
Ambassadors	1,514	8,964	(9,631)	847
Link 18-25	92	4,375	(4,337)	130
Link 26 up	2,478	25,886	(5,255)	23,109
P2P	23,504	84,350	(111,580)	(3,726)
Volunteering	-	10,000	-	10,000
<b>Total restricted funds</b>	<u>56,808</u>	<u>313,983</u>	<u>(225,936)</u>	<u>144,855</u>
<b>Total funds</b>	<u>150,359</u>	<u>467,017</u>	<u>(291,283)</u>	<u>326,093</u>

The reason for the transfer from the Volunteering fund to the General fund is due to a re-allocation of costs from the previous year.

#### 13 Analysis of net assets between funds

	Unrestricted		2025
	General	Restricted	Total funds
	£	£	£
Current assets	140,765	93,578	234,343
Current liabilities	(2,479)	-	(2,479)
<b>Total net assets</b>	<u>138,286</u>	<u>93,578</u>	<u>231,864</u>
	Unrestricted		2024
	General	Restricted	Total funds
	£	£	£
Current assets	189,774	140,125	329,899
Current liabilities	(3,806)	-	(3,806)
<b>Total net assets</b>	<u>185,968</u>	<u>140,125</u>	<u>326,093</u>

#### 14 Related party transactions

There were no related party transactions in the year.

## **CASBA**

### **Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)**

#### **15 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.