

Works+

Scotland · Charity number SC048445

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2018-06-07
Register	View on the OSCR register

Contact

Address	9 Island Street Galashiels Scottish Borders TD1 1NZ
Website	www.worksplus.works

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the prevention or relief of poverty', 'the advancement of education', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: We are an Employability Charity supporting young people aged between 16-24 who are living in the Scottish Borders to find employment, return to education or undertake relevant training.

Beneficiaries: 'Children or young people', 'People with disabilities or health problems', 'No specific group, or for the benefit of the community'

Objectives: The organisation's purposes are: to further the education and training of persons and in particular, but not exclusively, young persons by providing them with opportunities of work experience and of such training facilities and educational courses as will enable such persons to acquire and develop professional, vocational and special skills. to prevent or relieve poverty by working with people in need to help them develop the confidence, skills and knowledge to move forward to a positive destination of employment, training, education or volunteering.

Geography

- **Main operating location:** Scottish Borders
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£118,038	£129,874	-	5
2024-04-30	£226,467	£179,884	-	3
2023-04-30	£226,467	£179,884	-	5
2022-04-30	£247,848	£158,410	-	6
2021-04-30	£101,890	£93,596	-	4

Works+

Scotland - Charity number SC048445

Accounts

Charity registration number SC048445 (Scotland)

WORKS+
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2025

WORKS+

CONTENTS

	Page
Trustees report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 19

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees



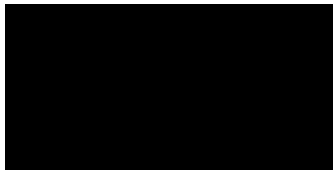
(Appointed 16 October 2025)

(Appointed 16 October 2025)

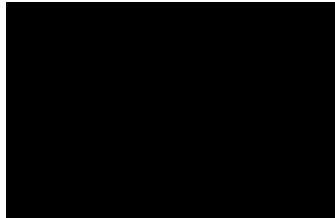
Charity number (Scotland)

SC048445

Principal address



Independent examiner



WORKS+

TRUSTEES REPORT

FOR THE YEAR ENDED 30 APRIL 2025

The trustees present their annual report and financial statements for the year ended 30 April 2025.

Works+ is a Scottish Charitable Incorporated Organisation (a SCIO) registered in Scotland with OSCR on the 7th May 2018 with the registration number SC048445.

Works+ governance lies with its board of trustees.

The objectives of Works+ are set out in its articles of incorporation submitted to OSCR.

Objectives and activities

Works+ exists to advance education and relieve poverty. Our purposes include:

- providing opportunities for work experience
- delivering one-to-one coaching
- enabling access to training facilities, educational courses and skills development
- supporting individuals to build professional, vocational and personal confidence
- reducing poverty by helping people move towards employment, education, training or volunteering

Whilst we work with a range of age groups, our core focus is young people aged 16–24 who are unemployed, disadvantaged, or furthest from the labour market.

Our approach is person-centred, relationship-based and long-term. Each year we aim to work with around 60 young people, with a target that at least 80% will progress to a positive destination. Our 18-month aftercare model remains essential to sustaining those outcomes.

Achievements and performance

The year ended 30 April 2025 was one of meaningful progress and continued strengthening of the Works+ model.

Key Impact Measures:

Social Return on Investment

An independent economic appraisal confirmed a Benefit-to-Cost Ratio of £3.90 returned to society for every £1 invested, rated High value for money under HM Treasury criteria.

Initial Destinations (8-week Programme)

Of 74 participants:

- 35 moved into employment
- 27 returned to education
- 10 started training
- 2 were early leavers

This represents over 97% progressing to a positive destination following initial support.

Sustained Success (18-month Aftercare)

- 85% sustained a positive destination
- 44% in employment
- 41% in further education or training

All participants were unemployed at entry, highlighting the depth and durability of change achieved.

WORKS+

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

Strategic Growth and Service Development

Geographic Expansion

Delivery expanded across Berwickshire and increased in Galashiels, enabling more young people to access support locally.

Dedicated Premises

Our new base in Island Street, Galashiels, provided a five-day-a-week environment for workshops, mentoring and group activity.

Accredited Qualifications

Participants gained accredited qualifications including:

- Emergency First Aid at Work
- SCQF Level 4 Financial Literacy (with Money Ready and the Hymans Robertson Foundation)
- Food Hygiene

Mental Health Support

With 59% of participants reporting poor mental health at entry, early access to support was crucial. Rapid-referral partnerships with Lifelink and the Distress Brief Intervention service ensured that many received specialist support within 24 hours.

Financial review

The net assets of the charity at 30 April 2025 stood at £132,300 (30 April 2024 - £144,136).

Partnership remains central to the culture of Works+. The organisation's approach is built on collaboration, and our impact is strengthened through the expertise, commitment and generosity of partner organisations.

Key Funders:

Esmée Fairbairn Foundation
Hymans Robertson Foundation
National Lottery Young Start
Robertson Trust
Scottish Borders Council
Scottish Building Society

The charity delivered a strong financial performance in 2024/25. However, reliance on short-term and project-based funding continues to present a strategic risk, limiting long-term planning, staff retention and service continuity for young people with complex needs.

Reserves

Unrestricted reserves increased during the year, and the Board maintained a prudent approach in line with its reserves policy.

Structure, governance and management

WORKS+

TRUSTEES REPORT (CONTINUED) FOR THE YEAR ENDED 30 APRIL 2025

Works+ is governed by a Board of Trustees which meets every six weeks to oversee strategic direction, financial performance, organisational risk and staff welfare.

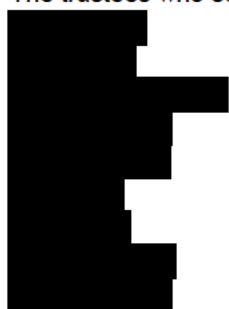
The Board continued to review its collective skills and experience and undertook work to broaden trustee capacity in line with organisational needs. Trustee rotation and new appointments during the year supported stronger governance oversight and succession planning.

The day-to-day management of Works+ is overseen by a full-time manager.

The organisation's success continues to be rooted in the commitment and quality of its staff. This year, two former participants joined the team in paid roles—one now leading the Doing it Differently programme in Galashiels, and another supporting IT and back-office systems. A further team member was recruited to strengthen delivery in Berwickshire.

The trustees have engaged the services of JRW Hogg and Thorburn (Chartered Accountants) as accountants to ensure that accounts are properly scrutinised in accordance with OSCR guidelines.

The trustees who served during the year and up to the date of signature of the financial statements were:
(Deceased 12 January 2025)



(Resigned 19 August 2024)

(Resigned 16 October 2025)
(Appointed 16 October 2025)
(Appointed 16 October 2025)

The trustees report was approved by the Board of Trustees.



Trustee

Dated: 18 December 2025

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORKS+

I report on the financial statements of the charity for the year ended 30 April 2025, which are set out on pages 5 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Dated: 18 December 2025

WORKS+

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 APRIL 2025

		Unrestricted funds	Restricted funds material	Restricted funds general	Total	Unrestricted funds	Restricted funds material	Restricted funds general	Total
		2025	2025	2025	2025	2024	2024	2024	2024
	Notes	£	£	£	£	£	£	£	£
Income from:									
Donations and legacies	3	84,052	-	30,528	114,580	90,412	-	-	90,412
Other trading activities	4	-	-	-	-	735	-	-	735
Investments	5	3,458	-	-	3,458	729	-	-	729
Total income		<u>87,510</u>	<u>-</u>	<u>30,528</u>	<u>118,038</u>	<u>91,876</u>	<u>-</u>	<u>-</u>	<u>91,876</u>
Expenditure on:									
Raising funds	6	-	-	-	-	2,296	-	-	2,296
Charitable activities	7	87,778	11,333	30,763	129,874	76,983	80,434	4,449	161,866
Total expenditure		<u>87,778</u>	<u>11,333</u>	<u>30,763</u>	<u>129,874</u>	<u>79,279</u>	<u>80,434</u>	<u>4,449</u>	<u>164,162</u>
Net expenditure		(268)	(11,333)	(235)	(11,836)	12,597	(80,434)	(4,449)	(72,286)
Transfers between funds		6,306	(6,306)	-	-	667	-	(667)	-
Net movement in funds	11	6,038	(17,639)	(235)	(11,836)	13,264	(80,434)	(5,116)	(72,286)
Reconciliation of funds:									
Fund balances at 1 May 2024		119,169	17,639	7,328	144,136	105,905	98,073	12,444	216,422
Fund balances at 30 April 2025		<u>125,207</u>	<u>-</u>	<u>7,093</u>	<u>132,300</u>	<u>119,169</u>	<u>17,639</u>	<u>7,328</u>	<u>144,136</u>

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

WORKS+

BALANCE SHEET

AS AT 30 APRIL 2025

	Notes	£	2025 £	£	2024 £
Current assets					
Debtors	16	1,573		1,479	
Cash at bank and in hand		133,599		145,612	
		135,172		147,091	
Creditors: amounts falling due within one year					
	17	(2,872)		(2,955)	
Net current assets			132,300		144,136
Income funds					
Restricted funds - general	18		7,093		7,328
Restricted funds - material	19		-		17,639
Unrestricted funds			125,207		119,169
			132,300		144,136


Trustee

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

1 Accounting policies

Charity information

Works+ is a Scottish Charitable Incorporated Organisation (a SCIO). The registered office is [REDACTED].

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for a period of not less than twelve months. The ongoing support of key funders has been secured. Thus the trustees 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 trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

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.

Volunteer services and donated goods are not recognised in the Statement of Financial Activities, however the value to the charity is disclosed as an amount equivalent to the open market value for an alternative item that would provide an equivalent benefit to the charity. The amounts are shown in note 8.

Grants are recognised when the charity has become entitled to the income and all performance conditions have been met and assurances given. They are allocated between restricted and unrestricted funds according to the nature and conditions of the grant.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Income from fundraising activities is recorded net of fundraising costs as the activities are out with the direct control of the charity.

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

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis, including VAT which is irrecoverable, and is charged against the category of resources expended for which it is incurred.

The operating officers spend some of their time generating funds and making grant applications. This time is not separately recorded or allocated. It is included in the cost of charitable activities.

Volunteer services and donated goods are not recognised in the Statement of Financial Activities, however the value to the charity is disclosed as an amount equivalent to the open market value for an alternative item that would provide an equivalent benefit to the charity. The amounts are shown at note 8.

Management and administrative costs are included in charitable activity costs.

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs relate to book-keeping, payroll and the preparation and independent examination of statutory financial statements. There is no apportionment of overhead costs.

1.6 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.

1.7 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.

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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 APRIL 2025

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 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.

1.9 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no critical accounting estimates or judgements required in these financial statements.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	3,502	-	3,502	2,212	-	2,212
Grants	80,550	30,528	111,078	88,200	-	88,200
	<u>84,052</u>	<u>30,528</u>	<u>114,580</u>	<u>90,412</u>	<u>-</u>	<u>90,412</u>

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

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Grants						
Agnes Hunter Trust	15,000	-	15,000	15,000	-	15,000
The Robertson Trust	25,000	-	25,000	25,000	-	25,000
The Community Fund	26,250	-	26,250	25,000	-	25,000
Esmee Fairbairn Foundation	-	-	-	10,000	-	10,000
The Hymans Robertson Foundation	14,300	2,000	16,300	13,200	-	13,200
Scottish Borders Council - No One Left Behind	-	28,528	28,528	-	-	-
	<u>80,550</u>	<u>30,528</u>	<u>111,078</u>	<u>88,200</u>	<u>-</u>	<u>88,200</u>

Donated goods and services

Donated goods and services

Microsoft donated their Full Office 365 package for free for staff and clients. The APS Group has donated time with a designer and has provided free stationery and printing services, with an estimated cost saving to the charity of around £600. Vodafone has donated 60 SIM cards for program participants. We also recently had a full economic appraisal conducted free of charge through Pro Bono Economics. They examined all of our data to produce a comprehensive report giving us a clearer understanding of the work we do and the impact on the wider community. These donations are not accounted for through the Statement of Financial Activities.

4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	-	235
Other income	-	500
	<u>-</u>	<u>735</u>
Other trading activities	<u>-</u>	<u>735</u>

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

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3,458	729

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Staging fundraising events	-	2,238
Trading costs		
Support costs	-	58
Total costs	-	2,296

WORKS+

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

7 Charitable activities

	Unrestricted funds 2025 £	Restricted funds material 2025 £	Restricted funds general 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds general 2024 £	Restricted funds material 2024 £	Total 2024 £
Staff costs	41,754	6,784	24,044	72,582	60,208	-	70,780	130,988
Postage and stationery	459	-	-	459	557	-	-	557
Telephone and fax	180	18	-	198	186	-	90	276
Travelling and subsistence expenses	263	-	-	263	682	-	66	748
Advertising	255	-	-	255	151	-	-	151
Training	211	-	-	211	-	-	-	-
Sundry Expenses	373	-	-	373	494	-	36	530
Subscriptions	426	-	-	426	477	-	-	477
Project Costs	-	-	6,271	6,271	205	3,940	-	4,145
	<u>43,921</u>	<u>6,802</u>	<u>30,315</u>	<u>81,038</u>	<u>62,960</u>	<u>3,940</u>	<u>70,972</u>	<u>137,872</u>
Grant funding of activities (see note 8)	-	-	88	88	-	509	-	509
Share of support costs (see note 10)	38,730	4,531	360	43,621	9,371	-	9,462	18,833
Share of governance costs (see note 10)	5,127	-	-	5,127	4,652	-	-	4,652
	<u>87,778</u>	<u>11,333</u>	<u>30,763</u>	<u>129,874</u>	<u>76,983</u>	<u>4,449</u>	<u>80,434</u>	<u>161,866</u>

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

7 Charitable activities (Continued)

	Unrestricted funds 2025 £	Restricted funds material 2025 £	Restricted funds general 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds general 2024 £	Restricted funds material 2024 £	Total 2024 £
Analysis by fund								
Unrestricted funds	87,778	-	-	87,778	76,983	-	-	76,983
Restricted funds - material	-	11,333	-	11,333	-	-	80,434	80,434
Restricted funds - general	-	-	30,763	30,763	-	4,449	-	4,449
	87,778	11,333	30,763	129,874	76,983	4,449	80,434	161,866

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

8 Grants payable

	Restricted funds general	Restricted funds general
	2025	2024
	£	£
Grants to individuals	88	509
	<u>88</u>	<u>509</u>

10 Support costs

	Support costs	Governance costs	2025	2024
	£	£	£	£
Staff costs	30,297	-	30,297	10,941
Rent	9,333	-	9,333	5,700
Telephone	282	-	282	102
Travelling expenses	23	-	23	-
Insurance	1,857	-	1,857	1,383
Subscriptions	319	-	319	319
Computer consumables	170	-	170	-
Sundry expenses	721	-	721	446
Heat & light	619	-	619	-
Independent examination	-	1,700	1,700	1,500
Accountancy	-	3,427	3,427	3,152
	<u>43,621</u>	<u>5,127</u>	<u>48,748</u>	<u>23,543</u>
Analysed between				
Trading	-	-	-	58
Charitable activities	<u>43,621</u>	<u>5,127</u>	<u>48,748</u>	<u>23,485</u>
	<u>43,621</u>	<u>5,127</u>	<u>48,748</u>	<u>23,543</u>

11 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	<u>1,700</u>	<u>1,500</u>

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

12 Taxation

The Scottish Charitable Incorporated Organisation (SCIO) is a registered charity and is therefore exempt from taxation on its charitable activities.

13 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	4	5
	<u> </u>	<u> </u>

Employment costs	2025	2024
	£	£
Wages and salaries	97,053	131,591
Social security costs	3,484	6,906
Other pension costs	2,342	3,432
	<u> </u>	<u> </u>
	102,879	141,929
	<u> </u>	<u> </u>

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

14 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,342	3,432
	<u> </u>	<u> </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.

15 Trustees

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

16 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	1,573	1,479
	<u> </u>	<u> </u>

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

17 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	1,042	1,455
Trade creditors	130	-
Accruals and deferred income	1,700	1,500
	<u>2,872</u>	<u>2,955</u>

18 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 May 2024	Incoming resources	Resources expended	Transfers	At 30 April 2025
	£	£	£	£	£
	7,328	30,528	(30,763)	-	7,093
	<u>7,328</u>	<u>30,528</u>	<u>(30,763)</u>	<u>-</u>	<u>7,093</u>
Previous year:	At 1 May 2023	Incoming resources	Resources expended	Transfers	At 30 April 2024
	£	£	£	£	£
	12,444	-	(4,449)	(667)	7,328
	<u>12,444</u>	<u>-</u>	<u>(4,449)</u>	<u>(667)</u>	<u>7,328</u>

19 Restricted funds - material

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

	At 1 May 2024	Resources expended	Transfers	At 30 April 2025
	£	£	£	£
	17,639	(11,333)	(6,306)	-
	<u>17,639</u>	<u>(11,333)</u>	<u>(6,306)</u>	<u>-</u>
Previous year:	At 1 May 2023	Resources expended	Transfers	At 30 April 2024
	£	£	£	£
	98,073	(80,434)	-	17,639
	<u>98,073</u>	<u>(80,434)</u>	<u>-</u>	<u>17,639</u>

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

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2024	Incoming resources	Resources expended	Transfers	At 30 April 2025
	£	£	£	£	£
General funds	119,169	87,510	(87,778)	6,306	125,207
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 May 2023	Incoming resources	Resources expended	Transfers	At 30 April 2024
	£	£	£	£	£
General funds	105,905	91,876	(79,279)	667	119,169
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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

21 Analysis of net assets between funds								
	Unrestricted funds	Restricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Restricted funds	Total
	2025	material	general	2025	2024	material	general	2024
	£	£	£	£	£	£	£	£
Fund balances at 30 April 2025 are represented by:								
Current assets/(liabilities)	117,905	19,512	7,328	144,136	105,905	98,073	12,444	144,136
	<u>117,905</u>	<u>19,512</u>	<u>7,328</u>	<u>144,136</u>	<u>105,905</u>	<u>98,073</u>	<u>12,444</u>	<u>144,136</u>
	<u><u>117,905</u></u>	<u><u>19,512</u></u>	<u><u>7,328</u></u>	<u><u>144,136</u></u>	<u><u>105,905</u></u>	<u><u>98,073</u></u>	<u><u>12,444</u></u>	<u><u>144,136</u></u>

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

22 Related party transactions

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