

REGISTERED CHARITY NUMBER: SC048760 (Scotland)

**REPORT OF THE TRUSTEES AND
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
ARCHWAY CHARITABLE TRUST**

Nuvo Audit Limited
First Floor, Sterling House
Outrams Wharf
Little Eaton
Derby
DE21 5EL

ARCHWAY CHARITABLE TRUST

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for the Year Ended 31 March 2025**

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ARCHWAY CHARITABLE TRUST (REGISTERED NUMBER: SC048760)

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

The Trustees present their report with the financial statements of the Charity for the year ended 31 March 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The principal objectives of Archway Charitable Trust are to provide strategic direction and financial support to its subsidiary company, Archway (Respite Care and Housing) Limited. The latter objective is achieved by fundraising through a variety of events and through soliciting donations from companies, individuals and appropriate charitable trusts, and includes the operation of charity shops. One of the purposes of the Charity, as set out in its constitution, is to provide recreational facilities for its client group and this is currently achieved by a static caravan in Nairn, used as a holiday venue for families. In general, the aim of the overall Archway organisation is to improve the quality of life for the service users and their families. Although not specifically stated in the purposes set out in the constitution, the creation of employment opportunities for the service users is an aim to help their development and improve their quality of life. The Board of Archway Charitable Trust is voluntary.

STRATEGIC REPORT

Achievement and performance

During the period under review, the operation of the Aberdeen, Banchory and Stenhousemuir charity shops continued to perform well. The holiday caravan continued to be well used and the facility is appreciated by families. In return for a monthly management fee A(RC&H) manages all of ACT's day-to-day business, provides regular reports to the Trustees and ensures ACT is charged for all direct costs associated with the running of ACT assets.

A further house in Rosemount Terrace, Aberdeen had been leased in the previous year with the intention of completing the move from the flats in Berryden Mills, and work to prepare the property for occupation was completed. Unfortunately, due to the Council/Aberdeen Health and Social Care Partnership's financial limitations, funding for the proposed additional residents was not forthcoming and, as a consequence, the house was released.

Financial review

During the year, Archway Charitable Trust continued to perform well and a significant proportion of funds generated through the Charity Shops, Donations and Fundraising activities was invested in the development of the property in Rosemount Terrace which had been leased to allow the planned exit from the Berryden Mills unit to be completed (and accommodate two additional Supported Living residents). Unfortunately, as noted above, due to budgetary pressures Aberdeen Health and Social Care Partnership were unwilling to fund the additional cost of the project and as a result the Board made the decision to release the property. The lease has since been terminated.

It should be noted that all the organisation's staff are employed by (ARC&H), with the salaries and other salary-related costs charged back to ACT and are shown as staff wages in the accounts.

Further financial support during the year was provided to ACT's subsidiary, Archway (Respite Care and Housing), in the form of a contribution to the cost of refurbishment of its Two Mile Cross Respite Unit. A replacement minibus was also purchased to replace one of the existing vehicles which are now getting old and becoming more costly to maintain.

PRINCIPAL RISKS AND UNCERTAINTIES

The Trustees consider that the major risks faced by the Charity are financial. Monthly reports are produced and scrutinised to monitor performance. The major risks are a significant reduction in fundraising and donations income due to inflation and the cost pressures currently being experienced, the impact of continuing cost inflation and the potential impact of a future pandemic. It is therefore essential that the assets of the Charity are well-managed, continue to cover their costs and provide a surplus that can be used to further the strategic aims of the Organisation. The Risk Register, which covers both ACT and its subsidiary, A(RC&H), is reviewed twice annually by a Risk Committee and the Board of Trustees.

ARCHWAY CHARITABLE TRUST (REGISTERED NUMBER: SC048760)

REPORT OF THE TRUSTEES for the Year Ended 31 March 2025

STRATEGIC REPORT

Future Developments

The strategy of the organisation is to continue to facilitate the development and improvement of permanent accommodation and respite services for current and other potential service users. In addition, the provision of respite is constantly under review in order to identify how the organisation can better support service users and their families and meet their changing needs. During the period under review, the two Board working groups, the Permanent Accommodation Work Group and the Respite Development Work Group, continued to research their respective areas and present proposals to the Trustees for consideration. Work is ongoing to identify more suitable long-term accommodation for the two remaining residents in Berryden Mills to allow the delayed exit strategy to be completed.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Archway Charitable Trust is a Scottish Charitable Incorporated Organisation (SCIO) and was incorporated on 15 October 2018.

As a SCIO the organisation is registered with and incorporated by OSCR, and the governing document is a constitution in a format approved by OSCR. It comprises Members who appoint the Board of Trustees. The Board of Trustees, with the addition of the Chief Executive Officer, exercises control over the operation of the organisation.

The purposes of the organisation, as detailed in the constitution, are: "to relieve those, within Scotland, who are in need by reason of their having a learning disability or otherwise having additional support needs; and to provide recreational facilities, and/or organise recreational activities, with the object of improving the conditions of life for the persons for whom the facilities and/or activities are primarily intended."

The majority of the Trustees, who are appointed by the Members, are parents, carers or close relatives of service users of the organisation or its subsidiary. The recruitment of additional or replacement trustees is dependent on the type of skills, experience and knowledge required at that particular time. This is determined by carrying out a skills' audit of the Board and ascertaining any gaps that require to be filled. The skills' audit can also identify training needs for the current Trustees. Those with close links with service users may be selected if they have expressed an interest in the organisation, whilst professionals will be head-hunted.

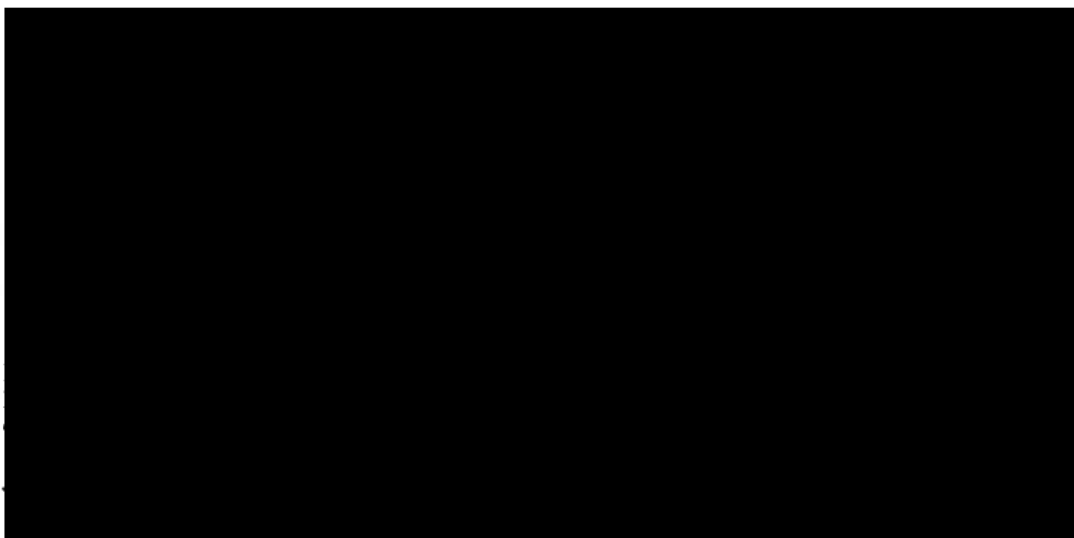
The Board is responsible for determining the strategy and policy of the organisation and overseeing their implementation by the subsidiary. It meets on a bi-monthly basis to conduct the business of the organisation.

The Chief Executive Officer, who is employed by the subsidiary and is its most senior employee, attends the Board meetings to report on the operations of the SCIO and its subsidiary.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC048760 (Scotland)



ARCHWAY CHARITABLE TRUST (REGISTERED NUMBER: SC048760)

**REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025**

REFERENCE AND ADMINISTRATIVE DETAILS (continued)



Auditors

Nuvo Audit Limited
First Floor, Sterling House
Outrams Wharf
Little Eaton
Derby
DE21 5EL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The trustees are required 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 charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 which disclose with reasonable accuracy at any time the financial position of the charity. 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.

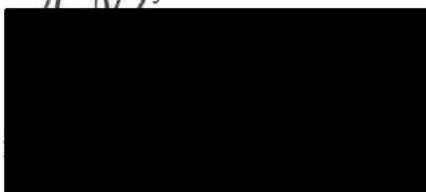
In so far as the trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Nuvo Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, on 04 November 2025 and signed on the board's behalf by:



REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ARCHWAY CHARITABLE TRUST (REGISTERED NUMBER: SC048760)

Opinion

We have audited the consolidated financial statements of Archway Charitable Trust (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters

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

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

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

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

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ARCHWAY CHARITABLE TRUST (REGISTERED NUMBER: SC048760)

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

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

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

All engagement team members were briefed on relevant identified laws and regulations and potential fraud risks at the planning stage of the audit. Engagement team members were reminded to remain alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity, focusing on provisions of those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The most relevant frameworks identified include:

- UK GAAP
- Corporation Tax legislation
- VAT legislation
- Health and Safety legislation

We gained an understanding of how the charity is complying with these laws and regulations by:

- enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims;
- enquiry of entity staff in tax and compliance functions to identify any instances of non-compliance with laws and regulations;
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur, by discussions with management and those charged with governance to understand where it was considered there was susceptibility to fraud. This evaluation also considered how management and those charged with governance were remunerated and whether this provided an incentive for fraudulent activity. We considered the overall control environment and how management oversee the implementation and operation of controls. In areas of the financial statements where the risks were considered to be higher, we performed procedures to address each identified risk. The following procedures were performed to provide reasonable assurance that the financial statements were free of material fraud or error:

- reviewing the level of and reasoning behind the charity's procurement of legal and professional services;
- performing audit procedures over the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business and reviewing judgements made by the management in their calculation of accounting estimates for potential management bias.

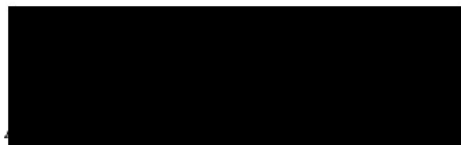
Our audit procedures were designed to respond to the risk of material misstatement in the financial statements, recognising that the risk of not detecting a material risk due to fraud is higher than the risk of not detecting one resulting from error as fraud may involve intentional concealment, forgery, collusion, omission or misrepresentation. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ARCHWAY CHARITABLE TRUST (REGISTERED NUMBER: SC048760)**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



for and on behalf of Nuvo Audit Limited
First Floor, Sterling House
Outrams Wharf
Little Eaton
Derby
DE21 5EL

Date: 04 November 2025

ARCHWAY CHARITABLE TRUST

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	69,252	1,280	70,532	165,943
Charitable activities	3				
Generating voluntary income		495,240	-	495,240	455,175
Respite Care and Housing		-	3,707,416	3,707,416	3,639,646
Investment income	4	<u>8,382</u>	<u>25,367</u>	<u>33,749</u>	<u>20,805</u>
Total		572,874	3,734,063	4,306,937	4,281,569
EXPENDITURE ON					
Raising funds	5	68,649	-	68,649	67,036
Charitable activities	6				
Generating voluntary income		314,651	8,304	322,955	289,960
Respite Care and Housing		-	4,235,346	4,235,346	3,820,061
Total		<u>383,300</u>	<u>4,243,650</u>	<u>4,626,950</u>	<u>4,177,057</u>
Net gains on investments		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME/(EXPENDITURE)		189,574	(509,587)	(320,013)	104,512
Other recognised gains/(losses)					
Gains/(loss) on revaluation of property		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		189,574	(509,587)	(320,013)	104,512
RECONCILIATION OF FUNDS					
Total funds brought forward		949,488	2,407,082	3,356,570	3,252,058
Transfer between funds	19	<u>(70,330)</u>	<u>70,330</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,068,732</u></u>	<u><u>1,967,825</u></u>	<u><u>3,036,557</u></u>	<u><u>3,356,570</u></u>

ARCHWAY CHARITABLE TRUST

**PARENT STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 March 2025**

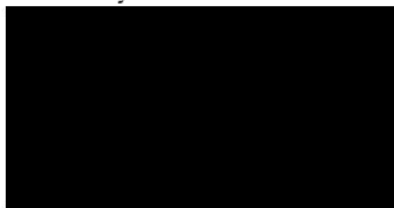
	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	69,252	-	69,252	153,742
Charitable activities	3				
Generating voluntary income		495,240	-	495,240	455,176
Investment income	4	<u>8,382</u>	<u>-</u>	<u>8,382</u>	<u>-</u>
Total		<u>572,874</u>	<u>-</u>	<u>572,874</u>	<u>608,918</u>
EXPENDITURE ON					
Raising funds	5	106,147	-	106,147	92,035
Charitable activities	6				
Generating voluntary income		<u>334,346</u>	<u>8,304</u>	<u>342,650</u>	<u>293,270</u>
Total		<u>440,493</u>	<u>8,304</u>	<u>448,797</u>	<u>385,305</u>
NET INCOME/(EXPENDITURE)		132,381	(8,304)	124,077	223,613
Transfers between funds	19	<u>(14,749)</u>	<u>14,749</u>	<u>-</u>	<u>-</u>
Net movement in funds		117,632	6,445	124,077	223,613
RECONCILIATION OF FUNDS					
Total funds brought forward		958,511	621,245	1,579,756	1,356,143
TOTAL FUNDS CARRIED FORWARD		<u>1,076,143</u>	<u>627,690</u>	<u>1,703,833</u>	<u>1,579,756</u>

ARCHWAY CHARITABLE TRUST

CONSOLIDATED BALANCE SHEET
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Intangible assets	12	-	-	-	72
Tangible assets	13	81,676	463,375	545,051	462,134
Investment property	14	<u>400,000</u>	<u>565,052</u>	<u>965,052</u>	<u>965,052</u>
		481,676	1,028,427	1,510,103	1,427,258
CURRENT ASSETS					
Debtors	16	21,271	377,440	398,711	482,076
Cash and bank		<u>610,655</u>	<u>709,319</u>	<u>1,319,974</u>	<u>1,622,213</u>
		631,926	1,086,759	1,718,685	2,104,289
CREDITORS					
Amounts falling due within one year	17	(44,870)	(147,361)	(192,231)	(174,977)
NET CURRENT ASSETS		<u>587,056</u>	<u>939,398</u>	<u>1,526,454</u>	<u>1,929,312</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,068,732</u>	<u>1,967,825</u>	<u>3,036,557</u>	<u>3,356,570</u>
NET ASSETS		<u>1,068,732</u>	<u>1,967,825</u>	<u>3,036,557</u>	<u>3,356,570</u>
FUNDS	19				
Unrestricted funds:					
General fund				1,068,732	949,488
Restricted funds:					
Respite Care and Housing				1,340,135	1,785,837
Anest House				587,548	588,999
Activities Coordinator				-	32,246
Transport Fund				<u>40,142</u>	<u>-</u>
TOTAL FUNDS				<u>3,036,557</u>	<u>3,356,570</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 04 November 2025 and were signed on its behalf by:



ARCHWAY CHARITABLE TRUST

PARENT BALANCE SHEET
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	13	82,414	54,683	137,097	46,093
Investment property	14	400,000	565,052	965,052	965,052
		<u>482,414</u>	<u>619,735</u>	<u>1,102,149</u>	<u>1,011,145</u>
CURRENT ASSETS					
Debtors	16	27,944	-	27,944	31,036
Cash at bank and in hand		610,655	7,955	618,610	586,858
		<u>638,599</u>	<u>7,955</u>	<u>646,554</u>	<u>617,894</u>
CREDITORS					
Amounts falling due within one year	17	(44,870)	-	(44,870)	(49,283)
		<u>593,729</u>	<u>7,955</u>	<u>601,684</u>	<u>568,611</u>
NET CURRENT ASSETS					
		<u>593,729</u>	<u>7,955</u>	<u>601,684</u>	<u>568,611</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,076,143</u>	<u>627,690</u>	<u>1,703,833</u>	<u>1,579,756</u>
NET ASSETS		<u>1,076,143</u>	<u>627,690</u>	<u>1,703,833</u>	<u>1,579,756</u>
FUNDS	19				
Unrestricted funds				1,076,143	958,511
Restricted funds				627,690	621,245
TOTAL FUNDS				<u>1,703,833</u>	<u>1,579,756</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 04 November 2025 and were signed on its behalf by



ARCHWAY CHARITABLE TRUST

**CONSOLIDATED CASH FLOW STATEMENT
for the Year Ended 31 March 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(198,202)</u>	<u>45,027</u>
Net cash provided by operating activities		<u>(198,202)</u>	<u>45,027</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(137,786)	(32,421)
Purchase of investment property		-	(18,799)
Interest received		<u>33,749</u>	<u>20,805</u>
Net cash used in investing activities		<u>(104,037)</u>	<u>(30,415)</u>
Change in cash and cash equivalents in the reporting period		<u>(302,239)</u>	<u>14,612</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,622,213</u>	<u>1,607,601</u>
Cash and cash equivalents at the end of the reporting period		<u>1,319,974</u>	<u>1,622,213</u>

ARCHWAY CHARITABLE TRUST

NOTES TO THE CONSOLIDATED CASH FLOW STATEMENT for the Year Ended 31 March 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Consolidated Statement of Financial Activities)	(320,013)	104,512
Adjustments for:		
Depreciation charges	54,830	50,991
(Gain)/loss on investments	-	-
Loss on disposal of fixed assets	112	1,828
Interest received	(33,749)	(20,805)
Decrease/(increase) in debtors	85,280	(75,834)
Increase/(decrease) in creditors	<u>15,338</u>	<u>(15,665)</u>
Net cash provided by operations	<u>(198,202)</u>	<u>45,027</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	<u>1,622,213</u>	<u>(302,239)</u>	<u>1,319,974</u>
	<u>1,622,213</u>	<u>(302,239)</u>	<u>1,319,974</u>
Total	<u>1,622,213</u>	<u>(302,239)</u>	<u>1,319,974</u>

ARCHWAY CHARITABLE TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The consolidated financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The consolidated financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

The consolidated financial statements have been prepared on a going concern basis despite the change in the way the services are now funded by the local authorities which remains dependant on Archway (Respite Care and Housing) continuing to provide a cost effective service which meets the needs of the service users. Even with the financial constraints which the local authorities face, there is a growing need for long-term accommodation for people with learning difficulties, so this side of Archway's business is going to continue, if not increase. In addition, although the local authorities will in all likelihood reduce the funding to families for respite care, this element of service will also continue. The Trustees are therefore confident that the going concern basis for preparing the financial statements is appropriate.

The presentation currency is sterling.

Critical accounting judgements and key sources of estimation uncertainty

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.

Income

All income is recognised in the Statement of Financial Activities once the group has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably. Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the group has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the group to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible fixed assets

Development costs are being written off evenly over a period of 5 years.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 2% and 5% on cost
Plant and machinery	- 10% on cost
Fixtures and fittings	- 20% on cost
Motor vehicles	- 25% on cost
Computer equipment	- 20% on cost

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at the end of each reporting period. The effect of any changes is accounted for prospectively.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised within the statement of financial activities.

ARCHWAY CHARITABLE TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Investment property

Investment property is included at fair value. Any aggregate surplus or deficit arising from changes in fair value is recognised in the statement of financial activities.

Taxation

The group is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Operating lease payments are charged to the statement of financial activities in the period to which they relate.

Pension costs and other post-retirement benefits

The charitable group operates a defined contribution pension scheme. Contributions payable to the charitable group's pension scheme are charged to the statement of financial activities in the period to which they relate.

Donations-in-kind

Donations-in-kind are included in the statement of financial activities at cost, or where the cost is not known, at their estimated monetary value.

2. DONATIONS AND LEGACIES

GROUP

	2025	2024
	£	£
Donations	<u>70,532</u>	<u>165,943</u>

PARENT

	2025	2024
	£	£
Donations	57,051	153,742
Donated services and facilities	12,201	-
	<u>69,252</u>	<u>153,742</u>

ARCHWAY CHARITABLE TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

3. INCOME FROM CHARITABLE ACTIVITIES

GROUP

		2025	2024
	Activity	£	£
Board/Respite fees	Respite Care and Housing	1,413,761	1,377,464
Local authority funding	Respite Care and Housing	2,283,215	2,251,381
Other income	Respite Care and Housing	10,440	10,800
Fundraising events	Generating voluntary income	76,566	34,235
Rental income	Generating voluntary income	146,710	148,711
Charity shop income	Generating voluntary income	<u>271,964</u>	<u>272,230</u>
		<u>4,202,656</u>	<u>4,094,821</u>

PARENT

		2025	2024
	Activity	£	£
Fundraising events	Generating voluntary income	76,566	34,235
Rental income	Generating voluntary income	146,710	148,711
Charity shop income	Generating voluntary income	<u>271,964</u>	<u>272,230</u>
		<u>495,240</u>	<u>455,176</u>

4. INVESTMENT INCOME

GROUP

	2025	2024
	£	£
Deposit account interest	<u>33,749</u>	<u>20,805</u>

PARENT

	2025	2024
	£	£
Deposit account interest	<u>8,382</u>	<u>-</u>

ARCHWAY CHARITABLE TRUST

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025**

5. RAISING FUNDS

Raising donations and legacies

GROUP

	2025	2024
	£	£
Fundraising expenses	21,780	19,614
Fundraising consultant	27,000	27,000
Support costs	<u>19,869</u>	<u>20,422</u>
	<u>68,649</u>	<u>67,036</u>

PARENT

	2025	2024
	£	£
Fundraising expenses	21,781	19,613
Fundraising consultant	27,000	27,000
Support costs	<u>57,366</u>	<u>45,422</u>
	<u>106,147</u>	<u>92,035</u>

6. CHARITABLE ACTIVITIES COSTS

GROUP

	Direct costs	Support costs	Totals
	£	£	£
Generating voluntary income	322,955	-	322,955
Respite Care and Housing	<u>4,198,741</u>	<u>36,605</u>	<u>4,235,346</u>
	<u>4,521,696</u>	<u>36,605</u>	<u>4,558,301</u>

PARENT

	Direct Costs
	£
Generating voluntary income	<u>342,650</u>

ARCHWAY CHARITABLE TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

7. SUPPORT COSTS

GROUP

	Finance £	Governance costs £	Totals £
Raising donations and legacies	4,202	15,667	19,869
Respite Care and Housing	<u>4,248</u>	<u>32,357</u>	<u>36,605</u>
	<u>8,450</u>	<u>48,024</u>	<u>56,474</u>

Support costs, included in the above, are as follows:

	Raising donations and legacies £	Respite Care and Housing £
Bank charges	4,202	4,248
Auditors' remuneration	7,322	6,638
Legal and professional fees	-	3,840
Accountancy	<u>8,345</u>	<u>21,879</u>
	<u>19,869</u>	<u>36,605</u>

PARENT

	Finance £	Governance costs £	Totals £
Raising donations and legacies	<u>41,699</u>	<u>15,667</u>	<u>57,366</u>

Support costs, included in the above, are as follows:

	Raising donations and legacies
Bank charges	4,202
Management fees	37,497
Auditors' remuneration	7,322
Accountancy	<u>8,345</u>
	<u>57,366</u>

ARCHWAY CHARITABLE TRUST**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025****8. NET INCOME/(EXPENDITURE)****GROUP**

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	13,960	12,631
Depreciation – owned assets	54,756	50,128
Deficit on disposal of fixed assets	112	1,828
Development costs amortisation	<u>72</u>	<u>863</u>

PARENT

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	7,322	6,193
Depreciation - owned assets	<u>20,810</u>	<u>12,109</u>

9. TRUSTEES' REMUNERATION AND BENEFITS**GROUP AND PARENT**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

10. STAFF COSTS**GROUP**

	2025	2024
	£	£
Wages and salaries	3,368,747	3,009,605
Social security costs	258,256	220,866
Other pension costs	<u>55,319</u>	<u>49,169</u>
	<u>3,682,322</u>	<u>3,279,640</u>

ARCHWAY CHARITABLE TRUST**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued**
for the Year Ended 31 March 2025**10. STAFF COSTS - continued****GROUP**

The average monthly number of employees during the year was as follows:

	2025	2024
Management & Administration	9	9
Operational	119	127
Charity shop	<u>9</u>	<u>9</u>
	<u>137</u>	<u>145</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	<u>-</u>	<u>1</u>

Agency staff are used on an as and when basis for general cover. During the year the cost was £319,882 (2024: £244,214).

PARENT

	2025	2024
	£	£
Wages and salaries	92,142	86,172
Social security costs	2,243	2,186
Other pension costs	<u>981</u>	<u>902</u>
	<u>95,366</u>	<u>89,260</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Charity shop	<u>9</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

ARCHWAY CHARITABLE TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

GROUP	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	153,742	12,201	165,943
Charitable activities			
Generating voluntary income	455,175	-	455,175
Respite Care and Housing	-	3,639,646	3,639,646
Investment income	-	20,805	20,805
Other income	-	-	-
Total	608,917	3,672,652	4,281,569
EXPENDITURE ON			
Raising funds	67,036	-	67,036
Charitable activities			
Generating voluntary income	287,674	2,286	289,960
Respite Care and Housing	-	3,820,061	3,820,061
Total	354,710	3,822,347	4,177,057
Net gains on investments	-	-	-
NET INCOME/(EXPENDITURE)	254,207	(149,695)	104,512
Other recognised gains/(losses)			
Gains/(loss) on revaluation of property	-	-	-
Net movement in funds	254,207	(149,695)	104,512
RECONCILIATION OF FUNDS			
Total funds brought forward	721,053	2,531,005	3,252,058
Transfer between funds	(25,772)	25,772	-
TOTAL FUNDS CARRIED FORWARD	<u>949,488</u>	<u>2,407,082</u>	<u>3,356,570</u>

ARCHWAY CHARITABLE TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

PARENT

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	153,742	-	153,742
Charitable activities			
Generating voluntary income	<u>455,176</u>	<u>-</u>	<u>455,176</u>
Total	<u>608,918</u>	<u>-</u>	<u>608,918</u>
EXPENDITURE ON			
Raising funds	92,036	(1)	92,035
Charitable activities			
Generating voluntary income	<u>290,983</u>	<u>2,287</u>	<u>293,270</u>
Total	<u>383,019</u>	<u>2,286</u>	<u>385,305</u>
Net gains/(losses) on investments	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME	225,899	(2,286)	223,613
Transfers between funds	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	225,899	(2,286)	223,613
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>732,612</u>	<u>623,531</u>	<u>1,356,143</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>958,511</u></u>	<u><u>621,245</u></u>	<u><u>1,579,756</u></u>

ARCHWAY CHARITABLE TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

12. INTANGIBLE FIXED ASSETS

GROUP

	Development Costs £
COST	
At 1 April 2024	4,313
Additions	-
At 31 March 2025	<u>4,313</u>
DEPRECIATION	
At 1 April 2024	4,241
Charge for year	72
At 31 March 2025	<u>4,313</u>
NET BOOK VALUE	
At 31 March 2025	<u>-</u>
At 31 March 2024	<u>72</u>

13. TANGIBLE FIXED ASSETS

GROUP

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and Fittings £
COST				
At 1 April 2024	220,119	173,829	43,120	161,261
Additions	-	36,922	-	44,860
Disposals	-	-	-	(2,200)
Revaluations	-	-	-	-
At 31 March 2025	<u>220,119</u>	<u>210,751</u>	<u>43,120</u>	<u>203,921</u>
DEPRECIATION				
At 1 April 2024	13,207	16,770	21,560	105,133
Charge for year	4,402	5,296	4,312	25,663
Eliminated on disposal	-	-	-	(2,088)
Revaluation adjustments	-	-	-	-
At 31 March 2025	<u>17,609</u>	<u>22,066</u>	<u>25,872</u>	<u>128,708</u>
NET BOOK VALUE				
At 31 March 2025	<u>202,510</u>	<u>188,685</u>	<u>17,248</u>	<u>75,213</u>
At 31 March 2024	<u>206,912</u>	<u>157,059</u>	<u>21,560</u>	<u>56,128</u>

ARCHWAY CHARITABLE TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

13. TANGIBLE FIXED ASSETS - continued

GROUP

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2024	30,746	42,241	671,316
Additions	46,995	9,009	137,786
Disposals	-	(5,988)	(8,188)
Revaluations	-	-	-
At 31 March 2025	<u>77,741</u>	<u>45,262</u>	<u>800,914</u>
DEPRECIATION			
At 1 April 2024	30,746	21,767	209,183
Charge for year	6,853	8,230	54,756
Eliminated on disposal	-	(5,988)	(8,076)
Revaluation adjustments	-	-	-
At 31 March 2025	<u>37,599</u>	<u>24,009</u>	<u>255,863</u>
NET BOOK VALUE			
At 31 March 2025	<u>40,142</u>	<u>21,253</u>	<u>545,051</u>
At 31 March 2024	-	<u>20,475</u>	<u>462,134</u>

Cost or valuation at 31 March 2025 is represented by:

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
Valuation in 2001	(45,646)	-	-	-	-	-	(45,646)
Valuation in 2005	(30,500)	-	-	-	-	-	(30,500)
Valuation in 2010	56,054	-	-	-	-	-	56,054
Valuation in 2015	101,750	-	-	-	-	-	101,750
Valuation in 2021	(56,240)	-	-	-	-	-	(56,240)
Cost	194,701	210,751	43,120	203,921	77,741	45,262	775,496
	<u>220,119</u>	<u>210,751</u>	<u>43,120</u>	<u>203,921</u>	<u>77,741</u>	<u>45,262</u>	<u>800,914</u>

The group does not have legal title to the property at 71 Westburn Road, Aberdeen but is an equally ranked creditor in the property with Scottish Homes. The property was revalued by F G Burnett, Chartered Surveyors, in June 2021 at an open market value of £600,000, this valuation was reflected in the financial statements to 31 March 2021. The group's share of the original capital expenditure is 37% and this is reflected in the original cost of the Freehold Property.

ARCHWAY CHARITABLE TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

13. TANGIBLE FIXED ASSETS - continued

PARENT

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2024	12,264	40,076	19,386	24,768	96,494
Additions	<u>36,922</u>	<u>-</u>	<u>27,897</u>	<u>46,995</u>	<u>111,814</u>
At 31 March 2025	<u>49,186</u>	<u>40,076</u>	<u>47,283</u>	<u>71,763</u>	<u>208,308</u>
DEPRECIATION					
At 1 April 2024	613	17,700	7,320	24,768	50,401
Charge for year	<u>2,065</u>	<u>4,008</u>	<u>7,884</u>	<u>6,853</u>	<u>20,810</u>
At 31 March 2025	<u>2,678</u>	<u>21,708</u>	<u>15,204</u>	<u>31,621</u>	<u>71,211</u>
NET BOOK VALUE					
At 31 March 2025	<u>46,508</u>	<u>18,368</u>	<u>32,079</u>	<u>40,142</u>	<u>137,097</u>
At 31 March 2024	<u>11,651</u>	<u>22,376</u>	<u>12,066</u>	<u>-</u>	<u>46,093</u>

14. INVESTMENT PROPERTY

GROUP AND PARENT

	£
FAIR VALUE	
At 1 April 2024	<u>965,052</u>
At 31 March 2025	<u>965,052</u>
NET BOOK VALUE	
At 31 March 2025	<u>965,052</u>
At 31 March 2024	<u>965,052</u>
Fair value at 31 March 2025 is represented by:	
Valuation in 2023	£
Cost	(126,086)
	<u>1,091,138</u>
	<u>965,052</u>

If investment property had not been revalued it would have been included at the following historical cost:

	2025 £	2024 £
Cost	<u>1,091,138</u>	<u>1,091,138</u>

One investment property was valued on an open market basis on 04 May 2023 by Allied Surveyors Scotland plc. The other investment property is currently shown at cost.

The trustees consider each of these values to remain appropriate as at 31 March 2025.

ARCHWAY CHARITABLE TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

15. FIXED ASSET INVESTMENTS

PARENT

The charity's investments at the balance sheet date in the control of companies include the following:

Archway (Respite Care and Housing) Limited
Registered company number: SC098460
Registered charity number: SC014665
Registered office: 71 Westburn Road, Aberdeen, AB25 2SH

Ownership: The Board of Trustees, with the Chief Executive Officer, exercise control over the operation of the organisation.
Nature of the business: To provide support to those in need by reason of age or disability or some other disadvantage.

	2025 £	2024 £
Aggregate funds at 31 March	<u>1,329,479</u>	<u>1,773,790</u>
Incoming resources	3,791,558	3,697,654
Resources expended	(4,235,869)	(3,814,142)
Net gain on investment	<u>-</u>	<u>-</u>
Surplus/(deficit) for year to 31 March	<u>(444,311)</u>	<u>(116,488)</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

GROUP

	2025 £	2024 £
Trade debtors	353,416	442,410
Other debtors	6,565	11,832
Prepayments and accrued income	<u>38,730</u>	<u>27,834</u>
	<u>398,711</u>	<u>482,076</u>

PARENT

	2025 £	2024 £
Other debtors	13,239	20,421
Prepayments and accrued income	<u>14,705</u>	<u>10,615</u>
	<u>27,944</u>	<u>31,036</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

GROUP

	2025 £	2024 £
Trade creditors	67,875	45,274
Social security and other taxes	56,814	60,498
Other creditors	23,660	31,937
Accrued expenses & deferred income	<u>43,882</u>	<u>37,268</u>
	<u>192,231</u>	<u>174,977</u>

ARCHWAY CHARITABLE TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued **for the Year Ended 31 March 2025**

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued

PARENT

	2025	2024
	£	£
Trade creditors	13,834	10,851
Other creditors	6,993	14,452
Accrued expenses & deferred income	<u>24,043</u>	<u>23,980</u>
	<u>44,870</u>	<u>49,283</u>

18. LEASING AGREEMENTS

GROUP

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	187,456	208,730
Between one and five years	70,406	254,179
In more than five years	<u>-</u>	<u>2,490</u>
	<u>257,862</u>	<u>465,399</u>

PARENT

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	70,260	93,703
Between one and five years	70,406	254,179
In more than five years	<u>-</u>	<u>2,490</u>
	<u>140,666</u>	<u>350,372</u>

19. MOVEMENT IN FUNDS

GROUP

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General fund	949,488	189,574	(70,330)	1,068,732
Restricted funds				
Respite Care and Housing	1,785,837	(501,283)	55,581	1,340,135
Anest House	588,999	(1,451)	-	587,548
Activities Coordinator	32,246	-	(32,246)	-
Transport Fund	-	(6,853)	46,995	40,142
	<u>3,356,570</u>	<u>(320,013)</u>	<u>-</u>	<u>3,036,557</u>
TOTAL FUNDS	<u>3,356,570</u>	<u>(320,013)</u>	<u>-</u>	<u>3,036,557</u>

ARCHWAY CHARITABLE TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued for the Year Ended 31 March 2025

19. MOVEMENT IN FUNDS - continued

GROUP

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	572,874	(383,300)	-	189,574
Restricted funds				
Respite Care and Housing	3,734,063	(4,235,346)	-	(501,283)
Anest House	-	(1,451)	-	(1,451)
Activities Coordinator	-	-	-	-
Transport Fund	-	(6,853)	-	(6,853)
TOTAL FUNDS	<u>4,306,937</u>	<u>(4,626,950)</u>	<u>-</u>	<u>(320,013)</u>

Comparatives for movement in funds

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
Unrestricted funds				
General fund	721,053	254,207	(25,772)	949,488
Restricted funds				
Respite Care and Housing	1,907,474	(147,409)	25,772	1,785,837
Anest House	591,285	(2,286)	-	588,999
Activities Coordinator	32,246	-	-	32,246
TOTAL FUNDS	<u>3,252,058</u>	<u>104,512</u>	<u>-</u>	<u>3,356,570</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	608,917	(354,710)	-	254,207
Restricted funds				
Respite Care and Housing	3,672,652	(3,820,061)	-	(147,409)
Anest House	-	(2,286)	-	(2,286)
Activities Coordinator	-	-	-	-
TOTAL FUNDS	<u>4,281,569</u>	<u>(4,177,057)</u>	<u>-</u>	<u>104,512</u>

ARCHWAY CHARITABLE TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

19. MOVEMENT IN FUNDS - continued

GROUP

A current and prior year combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	721,053	443,781	(96,102)	1,068,732
Restricted funds				
Respite Care and Housing	1,907,474	(648,692)	81,353	1,340,135
Anest House	591,285	(3,737)	-	587,548
Activities Coordinator	32,246	-	(32,246)	-
Transport Fund	-	(6,853)	46,995	40,142
TOTAL FUNDS	<u>3,252,058</u>	<u>(215,501)</u>	<u>-</u>	<u>3,036,557</u>

A current and prior year combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,181,791	(738,010)	-	443,781
Restricted funds				
Respite Care and Housing	7,406,715	(8,055,407)	-	(648,692)
Anest House	-	(3,737)	-	(3,737)
Activities Coordinator	-	-	-	-
Transport Fund	-	(6,853)	-	(6,853)
TOTAL FUNDS	<u>8,588,506</u>	<u>(8,804,007)</u>	<u>-</u>	<u>(215,501)</u>

ARCHWAY CHARITABLE TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

19. MOVEMENT IN FUNDS - continued

PARENT

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	958,511	132,381	(14,749)	1,076,143
Restricted funds				
Anest House	588,999	(1,451)	-	587,548
Activities Coordinator	32,246	-	(32,246)	-
Transport Fund	-	(6,853)	46,995	40,142
	<u>621,245</u>	<u>(8,304)</u>	<u>14,749</u>	<u>627,690</u>
TOTAL FUNDS	<u>1,579,756</u>	<u>124,077</u>	<u>-</u>	<u>1,703,833</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	572,874	(440,493)	-	132,381
Restricted funds				
Anest House	-	(1,451)	-	(1,451)
Transport Fund	-	(6,853)	-	(6,853)
	<u>-</u>	<u>(8,304)</u>	<u>-</u>	<u>(8,304)</u>
TOTAL FUNDS	<u>572,874</u>	<u>(448,797)</u>	<u>-</u>	<u>124,077</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	732,612	225,899	-	958,511
Restricted funds				
Anest House	591,285	(2,286)	-	588,999
Activities Coordinator	32,246	-	-	32,246
	<u>623,531</u>	<u>(2,286)</u>	<u>-</u>	<u>621,245</u>
TOTAL FUNDS	<u>1,356,143</u>	<u>223,613</u>	<u>-</u>	<u>1,579,756</u>

ARCHWAY CHARITABLE TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued
for the Year Ended 31 March 2025

19. MOVEMENT IN FUNDS - continued

PARENT

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	608,918	(383,019)	-	225,899
Restricted funds				
Anest House	-	(2,286)	-	(2,286)
TOTAL FUNDS	<u>608,918</u>	<u>(385,305)</u>	<u>-</u>	<u>223,613</u>

A current year and prior year combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	732,612	358,280	(14,749)	1,076,143
Restricted funds				
Anest House	591,285	(3,737)	-	587,548
Activities Coordinator	32,246	-	(32,246)	-
Transport Fund	-	(6,853)	46,995	40,142
	<u>623,531</u>	<u>(10,590)</u>	<u>14,749</u>	<u>627,690</u>
TOTAL FUNDS	<u>1,356,143</u>	<u>347,690</u>	<u>-</u>	<u>1,703,833</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,181,792	(823,512)	-	358,280
Restricted funds				
Anest House	-	(3,737)	-	(3,737)
Transport Fund	-	(6,853)	-	(6,853)
	<u>-</u>	<u>(10,590)</u>	<u>-</u>	<u>(10,590)</u>
TOTAL FUNDS	<u>1,181,792</u>	<u>(834,102)</u>	<u>-</u>	<u>347,690</u>

ARCHWAY CHARITABLE TRUST

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS - continued **for the Year Ended 31 March 2025**

20. EMPLOYEE BENEFIT OBLIGATIONS

GROUP

The group's pension cost for the year was £55,318 (2024: £49,169). Outstanding contributions as at the year-end totalled £10,748 (2024: £11,831).

PARENT

The charity's pension cost for the year was £981 (2024: £902). Outstanding contributions as at the year-end totalled £nil (2024: £nil).

21. CAPITAL COMMITMENTS

GROUP

The group's capital commitment contracted for but not provided in the financial statements is £nil (2024: £47,215).

PARENT

The charity's capital commitment contracted for but not provided in the financial statements is £nil (2024: £47,215).

22. CONTINGENT LIABILITIES

GROUP

No invoices have been received in relation to certain services provided to the group and therefore certain costs have not been included in the accounts.

At this time the group is uncertain when or even if invoices will be received for these costs. Due to this uncertainty, these costs have not currently been accounted for within the financial statements

23. RELATED PARTY DISCLOSURES

Key management personnel costs for the year ended 31 March 2025 are £360,895 (2024: £328,456). Included in this disclosure is £50,400 (2024: £44,100) for [REDACTED] trustee of Archway Charitable Trust, who has provided a consultancy service to Archway (Respite Care and Housing) Limited during the year.

During the year transactions have taken place with Archway (Respite Care and Housing) Limited, a subsidiary company limited by guarantee.

Archway (Respite Care and Housing) Limited manages the day to day running of Archway Charitable Trust and during the year total management fees of £37,497 (2024: £25,000) were charged in relation to this.

At the year end, a balance of £6,674 (2024: £8,590) was due to Archway Charitable Trust from Archway (Respite Care and Housing) Limited.