

REGISTERED COMPANY NUMBER: 02715974 (England and Wales)
REGISTERED CHARITY NUMBER: 1015084

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025
FOR
PEMBROKESHIRE FEDERATION OF WOMEN'S
INSTITUTES**

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

**PEMBROKESHIRE FEDERATION OF WOMEN'S
INSTITUTES**

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FOR THE YEAR ENDED 31 JULY 2025**

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**PEMBROKESHIRE FEDERATION OF WOMEN'S
INSTITUTES**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 JULY 2025**

TRUSTEES	M Bond E Vaughan S Wilson-Croft A Fraser M Haughton P Roberts K Wilkins Mrs E Bearne Mrs T Morgan M Thomas A Nicholson J Thomas
COMPANY SECRETARY	Mrs N L Grieves
REGISTERED OFFICE	WI House 90 Prendergast Haverfordwest Pembrokeshire SA61 2PP
REGISTERED COMPANY NUMBER	02715974 (England and Wales)
REGISTERED CHARITY NUMBER	1015084
INDEPENDENT EXAMINER	Bevan Buckland LLP Chartered Accountants 45 High Street Haverfordwest Pembrokeshire SA61 2BP

**PEMBROKESHIRE FEDERATION OF WOMEN'S
INSTITUTES**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 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).

The trustees present their report with the accounts of the Federation for the year ended 31 July 2025.

OBJECTIVES AND ACTIVITIES

Objectives and activities

The company was established to provide an organisation with the object of enabling countrywomen to take an effective part in the improvement and development of the condition of rural life and to make provisions to advance their education and citizenship, in public questions both national and international, in music, drama and other cultural subjects and also to secure instruction and training for them in all branches of agriculture, handicrafts, home economics, health and social welfare. It exists to give all women the opportunity of working together through the Women's Institute Organisation, and of putting into practice those ideals for which it stands.

Public benefit

The trustees have considered the Charity Commissions guidance on public benefit, including the guidance on fee charging. The Institute relies on the income from fees and sales to cover its operating costs. In setting the level of fees, charges and concessions, the trustees give careful consideration to the accessibility of membership for those on low incomes.

ACHIEVEMENTS AND PERFORMANCE

Achievements and performance

During the financial year, the Pembrokeshire Federation of Women's Institutes (PFWI) organised and participated in a range of activities designed to further its charitable objectives of advancing education, promoting friendship, and supporting community involvement among women throughout Pembrokeshire.

The Federation's programme of events included:

- Brecon Mountain Railway visit
- Dinas Daisies Inaugural Meeting
- Bingo Night
- Secretaries' Get-Together
- Regular Board of Trustees (BoT) meetings
- Hayscastle Community Event
- Dale Walk (Kete Airfield)
- NFWI Anniversary Drop-In
- Crazy Golf social event
- War Horse/Senedd visit
- Membership Quiz (North County)
- Annual Meeting
- Cardiff Shopping Trip
- Miscellany Day
- County Road activities

These events provided educational and recreational opportunities for members, encouraged participation in community life, and supported the objectives of the National Federation of Women's Institutes. All activities were carried out in accordance with the charitable aims of the Federation and within the framework of its governing documents

FINANCIAL REVIEW

Financial review

The results of the financial year are shown in the statement of financial activities on page 5.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Federation is a company limited by guarantee (incorporated 19th May 1992), and is governed by its memorandum and articles of association.

**PEMBROKESHIRE FEDERATION OF WOMEN'S
INSTITUTES**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Federation is totally dependent on the services of unpaid volunteers. The Board of Trustees consists of 12 members, with 28 members sitting on Committees. The Board of Trustees are elected at the Annual General Meeting. These members plan the Federation Programme for the entire Federation Membership. Volunteer Trustee Committee members run the Federation office on two days per week. Many of the members steward day schools, meetings and other events to help in the successful running of such; this is done on a voluntary basis.

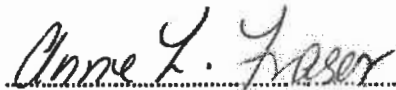
Affiliation

The Federation is affiliated to the National Federation of Women's Institute as are the local Institutes.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, and in particular those related to its operations and finances, and are satisfied that systems are in place to mitigate exposure to the major risks.

Approved by order of the board of trustees on 18.11.2025 and signed on its behalf by:


.....

A Fraser - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PEMBROKESHIRE FEDERATION OF WOMEN'S
INSTITUTES**

Independent examiner's report to the trustees of Pembrokeshire Federation Of Women's Institutes (the Company)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Bevan Buckland LLP

Alun Evans FCA

Bevan Buckland LLP
Chartered Accountants
45 High Street
Haverfordwest
Pembrokeshire
SA61 2BP

Date: 18.11.2025

**PEMBROKESHIRE FEDERATION OF WOMEN'S
INSTITUTES**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Incoming resources		52,618	500	53,118	62,757
Investment income	2	1,020	-	1,020	1,129
Total		<u>53,638</u>	<u>500</u>	<u>54,138</u>	<u>63,886</u>
EXPENDITURE ON					
Charitable activities					
Direct charitable expenditure		47,311	-	47,311	61,727
Governance costs		2,261	-	2,261	1,649
Total		<u>49,572</u>	<u>-</u>	<u>49,572</u>	<u>63,376</u>
NET INCOME		4,066	500	4,566	510
RECONCILIATION OF FUNDS					
Total funds brought forward		107,783	-	107,783	107,273
TOTAL FUNDS CARRIED FORWARD		<u><u>111,849</u></u>	<u><u>500</u></u>	<u><u>112,349</u></u>	<u><u>107,783</u></u>

The notes form part of these financial statements

**PEMBROKESHIRE FEDERATION OF WOMEN'S
INSTITUTES**

**STATEMENT OF FINANCIAL POSITION
31 JULY 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	7	60,750	-	60,750	62,727
CURRENT ASSETS					
Stocks	8	700	-	700	30
Debtors	9	801	-	801	786
Cash at bank and in hand		53,286	500	53,786	45,490
		<u>54,787</u>	<u>500</u>	<u>55,287</u>	<u>46,306</u>
CREDITORS					
Amounts falling due within one year	10	(3,688)	-	(3,688)	(1,250)
NET CURRENT ASSETS		<u>51,099</u>	<u>500</u>	<u>51,599</u>	<u>45,056</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>111,849</u>	<u>500</u>	<u>112,349</u>	<u>107,783</u>
NET ASSETS		<u>111,849</u>	<u>500</u>	<u>112,349</u>	<u>107,783</u>
FUNDS					
Unrestricted funds	11			111,849	107,783
Restricted funds				500	-
TOTAL FUNDS				<u>112,349</u>	<u>107,783</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18.11.2025 and were signed on its behalf by:



A Fraser - Trustee

The notes form part of these financial statements

**PEMBROKESHIRE FEDERATION OF WOMEN'S
INSTITUTES**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds it is probable that the income will be received and the amount can be measured reliably.

Income from grants whether 'capital' or 'revenue' grants, are recognised when the charity is entitled to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donations income includes donations and gifts that provide core funding or are of a general nature and are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank. Other investment income is recognised once it has been received.

When income has related expenditure (as with fundraising) the income and the related expenditure are reported gross in the Statement of Financial Activities.

It is not a policy of the charity to show income net of expenditure.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity 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.

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% on cost
Fixtures and fittings	- 10% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity 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.

**PEMBROKESHIRE FEDERATION OF WOMEN'S
INSTITUTES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

1. ACCOUNTING POLICIES - continued

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 the foreseeable future. The trustees have made this assessment based on reviewing financial budgets and forecasts for a period of 12 months from the date of the approval of these financial statements. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction and subsequently measured at their settlement value.

Debtors, with no stated interest rate and receivable within one year, are recorded at transaction price. Any losses arising from impairment are recognised in expenditure. Prepayments are valued at the amount prepaid net of any trade discounts.

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>1,020</u>	<u>1,129</u>

3. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	1,977	1,407
Independent examiners fee	<u>1,600</u>	<u>1,600</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

During the year the charity has paid mileage and other expenses to 5 of the members who served on the Board of Trustees totalling £775 (2024 - £1,137).

5. STAFF COSTS

	2025	2024
	£	£
Gross salaries, national insurance and tax	<u>7,932</u>	<u>7,675</u>
	<u><u>7,932</u></u>	<u><u>7,675</u></u>

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

	2025	2024
Administrator	<u>1</u>	<u>1</u>

**PEMBROKESHIRE FEDERATION OF WOMEN'S
INSTITUTES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

5. STAFF COSTS - continued

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Incoming resources	62,757
Investment income	1,129
Total	63,886
 EXPENDITURE ON	
Charitable activities	
Direct charitable expenditure	61,727
Governance costs	1,649
Total	63,376
 NET INCOME	510
 RECONCILIATION OF FUNDS	
Total funds brought forward	107,273
 TOTAL FUNDS CARRIED FORWARD	107,783

7. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Fixtures and fittings £	Totals £
COST				
At 1 August 2024 and 31 July 2025	52,701	43,760	15,015	111,476
DEPRECIATION				
At 1 August 2024	22,337	11,872	14,540	48,749
Charge for year	1,054	875	48	1,977
At 31 July 2025	23,391	12,747	14,588	50,726
NET BOOK VALUE				
At 31 July 2025	29,310	31,013	427	60,750
At 31 July 2024	30,364	31,888	475	62,727

**PEMBROKESHIRE FEDERATION OF WOMEN'S
INSTITUTES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

8.	STOCKS		
		2025	2024
		£	£
	Stocks	700	30
		<u> </u>	<u> </u>
9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2025	2024
		£	£
	Prepayments	801	786
		<u> </u>	<u> </u>
10.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		
		2025	2024
		£	£
	Accruals and deferred income	3,688	1,250
		<u> </u>	<u> </u>

11.	MOVEMENT IN FUNDS			
		At 1.8.24	Net movement in funds	At
		£	£	31.7.25
				£
	Unrestricted funds			
	General fund	107,783	4,066	111,849
	Restricted funds			
	Restricted fund	-	500	500
		<u> </u>	<u> </u>	<u> </u>
	TOTAL FUNDS	<u>107,783</u>	<u>4,566</u>	<u>112,349</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	53,638	(49,572)	4,066
Restricted funds			
Restricted fund	500	-	500
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>54,138</u>	<u>(49,572)</u>	<u>4,566</u>

Comparatives for movement in funds

	At 1.8.23	Net movement in funds	At
	£	£	31.7.24
			£
Unrestricted funds			
General fund	107,273	510	107,783
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>107,273</u>	<u>510</u>	<u>107,783</u>

**PEMBROKESHIRE FEDERATION OF WOMEN'S
INSTITUTES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,886	(63,376)	510
TOTAL FUNDS	<u>63,886</u>	<u>(63,376)</u>	<u>510</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	107,273	4,576	111,849
Restricted funds			
Restricted fund	-	500	500
TOTAL FUNDS	<u>107,273</u>	<u>5,076</u>	<u>112,349</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 £	Movement in funds £
Unrestricted funds			
General fund	117,524	(112,948)	4,576
Restricted funds			
Restricted fund	500	-	500
TOTAL FUNDS	<u>118,024</u>	<u>(112,948)</u>	<u>5,076</u>

Restricted funds

During the year, the charity received £500 from the Waterloo Foundation towards the campaign Not In My Name. This is a campaign to end violence against women. This grant had not been spent at the end of the financial period.

12. CONTINGENT LIABILITIES

There were no contingent liabilities as at 31 July 2025 (2024 - nil).

**PEMBROKESHIRE FEDERATION OF WOMEN'S
INSTITUTES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

14. MEMBERS GUARANTEE

The company is limited by guarantee and in the event of the winding up of the company the liability of each member will not exceed £1.

15. INCORPORATION

The company is incorporated under the Companies Act 2006 and registered in England and Wales. It is also registered with the Charity Commission.

**PEMBROKESHIRE FEDERATION OF WOMEN'S
INSTITUTES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Incoming resources		
Charitable activities	52,618	62,757
Grants	500	-
	53,118	62,757
Investment income		
Deposit account interest	1,020	1,129
Total incoming resources	54,138	63,886
EXPENDITURE		
Charitable activities		
Sundries	47,311	61,727
Support costs		
Management		
Governance costs	2,261	1,649
Total resources expended	49,572	63,376
Net income	4,566	510

**PEMBROKESHIRE FEDERATION OF WOMEN'S INSTITUTES
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025**

Incoming Resources	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
PFWI ACTIVITIES				
Council Meetings	1,956	-	1,956	2,332
Fundraising	5,943	-	5,943	6,067
Independent Financial Examination Scheme	300	-	300	330
Events	738	-	738	-
COMMITTEES & MISC GROUPS				
Home Crafts Committee	2,548	-	2,548	2,619
Sports & Leisure Committee	9,110	-	9,110	4,189
Community & Environment Committee	378	-	378	311
Membership Committee	1,500	-	1,500	920
NFWI				
Grants	-	500	500	-
Conferences	899	-	899	13,874
Fundraising	846	-	846	868
ACWW INSTITUTES				
Coins of Friendship	-	-	-	30
Subscriptions	23,302	-	23,302	26,470
Suspensions	227	-	227	-
Insurance	1,338	-	1,338	889
PFWI MANAGEMENT & PREMISES				
Office Resources	1,838	-	1,838	2,973
Investment Income	30	-	30	48
Electricity	935	-	935	-
CHARITIES ACCOUNT INTEREST				
MISC	1,020	-	1,020	1,081
MISC	730	-	730	885
Total Incoming Resources	53,638	500	54,138	63,886
Resources Expended				
PFWI ACTIVITIES				
Council Meetings	962	-	962	575
Fundraising	2,836	-	2,836	4,817
Board Expenses - General	394	-	394	-
Board Expenses - Courses & Conferences	-	-	-	892
Events	-	-	-	222
COMMITTEES & MISC GROUPS				
Home Crafts Committee	1,406	-	1,406	1,658
Sports & Leisure Committee	7,475	-	7,475	4,023
Community & Environment Committee	92	-	92	110
Membership Committee	1,161	-	1,161	1,291
NFWI				
Conferences	590	-	590	12,904
Fundraising	146	-	146	575
ACWW INSTITUTES				
Coins of Friendship	-	-	-	30
Subscriptions	12,519	-	12,519	12,601
PFWI MANAGEMENT & PREMISES				
IT & Publicity	585	-	585	271
WI House	6,057	-	6,057	7,280
Staffing	7,933	-	7,933	7,675
Payroll Bureau	390	-	390	335
Office Resources	2,708	-	2,708	3,340
Depreciation	1,977	-	1,977	1,407
MISC				
MISC	80	-	80	1,721
Total Resources Expended	47,311	-	47,311	61,727
Governance Costs				
Independent Financial Examination Scheme	172	-	172	165
Independent Examiner's Remuneration	1,904	-	1,904	1,484
Compliance expenses	185	-	185	-
	2,261	-	2,261	1,649
Total Resources Expended	49,572	-	49,572	63,376
Net (Outgoing)/Incoming Resources	4,066	500	4,566	510
Total Funds Brought Forward	107,783	-	107,783	107,273
Total Funds Carried Forward	111,849	500	112,349	107,783

Pembrokeshire Federation of Womens Institutes
Fixed Assets
As at 31 July 2025

	Cost B Fwd £	Adds £	Disps £	Cost C Fwd £	Dep'n B Fwd £	Charge For Year £	On Disposal £	Dep'n C Fwd £	NBV 2025 £	NBV 2024 £
Freehold Property										
Freehold property 2% SL	52,701.00	-	-	52,701.00	22,337.00	675.00	-	23,012.00	29,689.00	30,364.00
	<u>52,701.00</u>	<u>-</u>	<u>-</u>	<u>52,701.00</u>	<u>22,337.00</u>	<u>675.00</u>	<u>-</u>	<u>23,012.00</u>	<u>29,689.00</u>	<u>30,364.00</u>
Property Improvement 2% SL										
Brought forward	43,760.00	-	-	43,760.00	11,872.00	679.00	-	12,551.00	31,209.00	31,888.00
	<u>43,760.00</u>	<u>-</u>	<u>-</u>	<u>43,760.00</u>	<u>11,872.00</u>	<u>679.00</u>	<u>-</u>	<u>12,551.00</u>	<u>31,209.00</u>	<u>31,888.00</u>
Office Equipment 10% RB										
Brought forward	15,015.00	-	-	15,015.00	14,540.00	48.00	-	14,588.00	427.00	475.00
	<u>15,015.00</u>	<u>-</u>	<u>-</u>	<u>15,015.00</u>	<u>14,540.00</u>	<u>48.00</u>	<u>-</u>	<u>14,588.00</u>	<u>427.00</u>	<u>475.00</u>
TOTALS										
Depreciating	111,476.00	-	-	111,476.00	50,151.00	1,402.00	-	50,151.00	61,325.00	62,727.00
	<u>111,476.00</u>	<u>-</u>	<u>-</u>	<u>111,476.00</u>	<u>50,151.00</u>	<u>1,402.00</u>	<u>-</u>	<u>50,151.00</u>	<u>61,325.00</u>	<u>62,727.00</u>

