Company registration number 03328487 (England and Wales)

Charity registration number 1061661 (England and Wales)

B'NAI B'RITH UNITED KINGDOM

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

B'NAI B'RITH UNITED KINGDOM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Alan Miller Mrs Eve Swabe Mr Paul Solomon CA	
Secretary	Lynne Lucas	
Country of incorporation	United Kingdom (England and Wales)	03328487
Charity registration	England and Wales	1061661
Registered office	308 Ewell Road Surbiton Surrey KT6 7AL	
Independent examiner	Kingston Burrowes Audit Ltd 308 Ewell Road Surbiton Surrey UK KT6 7AL	
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill, West Malling Kent ME19 4JQ	

B'NAI B'RITH UNITED KINGDOM

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B'NAI B'RITH UNITED KINGDOM

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees, who are also Directors of the Charity for the purpose of the Companies Act 2006, present their annual report together with the financial statements of B'nai B'rith United Kingdom for the year 1 January 2025 to 31 December 2025.

The Annual Report serves the purposes of both a Trustees' report and a Directors' Report under company law. The Trustees confirm that the Annual Report and financial statements of the Charitable Company comply with the current statutory requirements, the requirements of the Charitable Company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities for the public benefit

a. Purpose and objectives

The purpose and objectives of the Charity, as per its Memorandum and Articles of Association, are:

- The defence of human rights and the fight against anti-Semitism, racism and xenophobia.
- Support for the State of Israel.
- Humanitarian relief for the needy in Eastern Europe and in Israel.
- Welfare work in the UK and action to develop Jewish identity, culture, and heritage.

In setting objectives and planning for current and future activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main activities undertaken to further the Charity's purposes for the public benefit

The main activities undertaken in relation to Charity's purpose as per its governing document and in the furtherance of public benefit are reviewed below.

Since gaining independence from B'nai B'rith Europe, the Charity has returned to its pre 1999 status of being District 15 of B'nai B'rith International, based in Washington DC, USA. Founded in 1843 and with members in over 50 countries, B'nai B'rith is recognised as one of the world's largest organisations focusing on defending human rights, encouraging community action and carrying out humanitarian work.

B'nai B'rith UK (BBUK) acts as an umbrella organisation for its eight Lodges plus the National Members that do not belong to individual Lodges, resulting in approximately 400 members.

Additionally, BBUK runs a monthly programme of online Zoom meetings, the Bureau of International Affairs is planning many in-person events, and the Heritage and Culture programme has been very active across the UK. These events are for all members. Fundraising during 2025 continued at a high level as the Charity gave specific aid to the refugees created by the wars in Ukraine and Israel. This was in addition to our ongoing commitments in both countries.

Activities and achievements (continued)

b. Main achievements

The main achievements of the Charity in the year have been discussed below:

London Bureau of International Affairs
The Bureau has continued to engage with diplomats via the zoom platform and has brought a number of high-level diplomats to the membership via on-line talks with Q&A sessions.

Humanitarian work in Israel
Fund raising has continued at previous levels to help disadvantaged individuals and families in the township of Qiryat Gat.

Humanitarian work in Ukraine
Due to our close personal contacts in Ukraine, we were able to prepare an emergency fundraising appeal as soon as the Russian invasion commenced. Record sums were raised and used as follows:

Kyiv – Our current efforts are with the Medicines Programme supplying medical support to, and the provision of, medicines to elderly and vulnerable people in Kyiv.

Chernivtsi - To help the B'nai B'rith Lodge of Chernivtsi cope with the vast numbers of traumatised refugees entering the city. Food, clothing, shelter, and general provisions.

Tikvah Children's Home, relocated from Odessa to Romania - Provision of 500 pairs of shoes for children (500 pairs in 2024).

Membership
Although membership continues to decline, a number of other Lodges continue to flourish and attract new members.

Financial review

a. Financial results

The Charity has a number of restricted and endowment funds, including the Schiff Fund and the Rothschild Fund. The use of the Schiff fund is unrestricted and is used to support and supplement the work of the Charity. The Rothschild Fund is restricted to helping Jewish undergraduate students.

During the year to 31 December 2025, the Charity received income of £83,979 (2024: £321,460). Income was derived from donations and investment income received. Total expenditure was £171,287 (2024: £151,181). Investment losses were £15,564 (2024: a gain £30,049). The net loss for the year was £102,872 (2024: gain of £193,328). As at the 31 December 2025, the Charity held unrestricted general reserves of £222,656 (2024: £274,826), restricted funds of £138,663 (2024: £177,105) and endowment funds of £306,416 (2024: £318,676).

b. Financial risk management

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

c. Reserves policy

Reserves are needed to bridge the gap between spending and receiving income to meet commitments. The Trustees consider that an ideal level of unrestricted reserves is £60,000, being at least six months average expenditure. The Charity continues to monitor this position.

d. Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

Structure, governance and management

a. Constitution and organisational structures

The Charity was incorporated on 6th March 1997 and is a Company Limited by Guarantee registered with the Registrar of Companies for England and Wales (Registration number 03328487) and is a Charity registered with the Charity Commission (Registration number 1061661). The Charity is governed by its Memorandum and Articles of Association, updated 12 August 2021. In the event of the Company being wound up, members are required to contribute an amount not exceeding £1. Trustees' liability and indemnity insurance was in force throughout the year to cover the trustees and officers of the charity against action brought against them in their personal capacity. Neither the insurance nor the indemnity provide cover where the individual has acted fraudulently or dishonestly.

The names of trustees at the date the report was approved and the names of trustees who served in the year are detailed in the Charity Information on page 1.

The Charitable Company operates in association with six branches (lodges) throughout the United Kingdom, each with a President who reports on their activities. The Company itself has a President, Vice President (currently vacant), Honorary Treasurer and Mentor to the President, all of whom are Trustees. Further individuals provide leadership for the Charity's operations covering the following areas: human rights, humanitarian work in Israel, humanitarian work in Ukraine, Jewish culture and heritage and publicity.

There are 38 national members who are encouraged to joint the National Programme which includes the monthly zoom presentations and all other activities such as the in-person talks and events.

b. Recruitment and appointment of trustees

The Trustees are elected under the terms of the Memorandum of Association.

Trustees may serve without time restriction, until they are replaced, or they resign. New Trustees are appointed by existing Trustees and would be required to attend appropriate training courses and complete a relevant induction process.

The Trustees consider that the Trustee board comprises an appropriate mix of individuals with complementary skills and experience so as to meet the needs of the Charity.

This report has been prepared taking advantage of the small companies' exemption of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

.....

Mr Alan Miller

National President

Date: 16/6/2026

B'NAI B'RITH UNITED KINGDOM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF B'NAI B'RITH UNITED KINGDOM

I report to the trustees on my examination of the financial statements of B'nai B'rith United Kingdom (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Kingston BAL

Kingston Burrowes Audit Ltd
308 Ewell Road
Surbiton
Surrey
KT6 7AL
UK
Date: 17-6-2026

B'NAI B'RITH UNITED KINGDOM

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Endowment funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total 2024 £
Income from:									
Donations and legacies	3	26,963	31,375	-	58,338	258,828	42,184	-	301,012
Investments	4	21,716	3,925	-	25,641	16,270	4,178	-	20,448
Total income		48,679	35,300	-	83,979	275,098	46,362	-	321,460
Expenditure on:									
Charitable activities	5	75,799	95,488	-	171,287	70,724	87,457	-	158,181
Total expenditure		75,799	95,488	-	171,287	70,724	87,457	-	158,181
Net gains/(losses) on investments	10	-	(3,304)	(12,260)	(15,564)	-	23,762	6,287	30,049
Net income/(expenditure)		(27,120)	(63,492)	(12,260)	(102,872)	204,374	(17,333)	6,287	193,328
Transfers between funds		(25,050)	25,050	-	-	2,620	(2,620)	-	-
Net movement in funds	7	(52,170)	(38,442)	(12,260)	(102,872)	206,994	(19,953)	6,287	193,328
Reconciliation of funds:									
Fund balances at 1 January 2025		274,826	177,105	318,676	770,607	67,832	197,058	312,389	577,279
Fund balances at 31 December 2025		222,656	138,663	306,416	667,735	274,826	177,105	318,676	770,607

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

B'NAI B'RITH UNITED KINGDOM

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Investments	**12**		458,144		477,699
Current assets					
Debtors	**13**	3,409		17,499	
Cash at bank and in hand		210,012		279,057	
		213,421		296,556	
Creditors: amounts falling due within one year	**14**	(3,830)		(3,648)	
Net current assets			209,591		292,908
Total assets less current liabilities			667,735		770,607
The funds of the charity					
Endowment funds	**15**		306,416		318,676
Restricted income funds	**16**		138,663		177,105
Unrestricted funds	**17**		222,656		274,826
			667,735		770,607

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

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the trustees on 16-6-2026

P J L Solomon

Mr Paul Solomon CA
Treasurer

1 Accounting policies

Charity information

B'nai B'rith United Kingdom is a private company limited by guarantee incorporated in England and Wales. The registered office is 308 Ewell Road, Surbiton, Surrey, KT6 7AL.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

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

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

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Fixed asset investments

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

1.7 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.

1.8 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.

1 Accounting policies **(Continued)**

Derecognition of financial liabilities

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

1.9 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.

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.

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	967	31,375	32,342	596	42,184	42,780
Legacies	5,000	-	5,000	237,691	-	237,691
Subscriptions	17,792	-	17,792	17,836	-	17,836
Gift aid	3,204	-	3,204	2,705	-	2,705
	26,963	31,375	58,338	258,828	42,184	301,012

4 Income from investments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from investments	12,084	3,925	16,009	11,659	4,178	15,837
Deposit account interest	9,632	-	9,632	4,611	-	4,611
	21,716	3,925	25,641	16,270	4,178	20,448

5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Scholarships	20,000	19,500
Humanitarian aid	75,488	67,957
Advocacy	37,121	35,498
Jewish identity, culture and heritage	18,777	17,109
B'nai B'rith International	595	2,832
BBYO	10,000	5,000
Subscriptions	50	-
Sundry expenses	310	-
	162,341	147,896
Share of support and governance costs (see note 6)		
Support	8,946	10,285
	171,287	158,181
Analysis by fund		
Unrestricted funds	75,799	70,724
Restricted funds	95,488	87,457
	171,287	158,181

6 Support costs allocated to activities

	2025 £	2024 £
Bank charges	60	660
Administration expenses	961	1,234
IT	639	3,496
Insurance	422	392
AGM	753	818
Advertising	1,993	-
Governance costs	4,118	3,685
	8,946	10,285
Analysed between:		
Charitable activities	8,946	10,285

7 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	3,830	3,648

8 Trustees

The Trustees are considered to be the Charity's Key Management Personnel. During the year, no Trustees received any remuneration or other benefits (2024: £Nil).

During the year ended 31 December 2025, Trustee expenses of £449 have been reimbursed (2024: £385). Expenses in the year were reimbursed to 1 Trustee (2024 1 Trustee) for office expenses, IT, filing costs, subsistence and postage and stationery items.

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-

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

10 Gains and losses on investments

	Restricted funds	Endowment funds	Total	Restricted funds	Endowment funds	Total
	2025	2025	2025	2024	2024	2024
Gains/(losses) arising on:	£	£	£	£	£	£
Revaluation of investments	(3,304)	(12,260)	(15,564)	23,762	6,287	30,049

11 Taxation

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

12 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 January 2025	477,699
Revaluation	(15,564)
Movement in cash accounts held within investments	16,009
Disposals	(20,000)
At 31 December 2025	458,144
Carrying amount	
At 31 December 2025	458,144
At 31 December 2024	477,699

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	3,409	17,499

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	3,830	3,648

15 Endowment funds

Endowment funds represent assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the assets form part of the fund.

	At 1 January 2025 £	Gains and losses £	At 31 December 2025 £
Permanent endowments	318,676	(12,260)	306,416

15 Endowment funds (Continued)

Previous year:	At 1 January 2024	Gains and losses	At 31 December 2024
	£	£	£
Permanent endowments			
	312,389	6,287	318,676

16 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 January 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2025
	£	£	£	£	£	£
East & Central Europe	3,117	15,017	(27,788)	9,653	-	-
The Qiryat Gat fund	28,536	10,174	(18,600)	5,000	-	25,110
Rothschild fund	115,559	3,925	(20,000)	-	(3,304)	96,180
Ukraine Emergency Appeal	29,893	184	(3,050)	(9,653)	-	17,374
Israel Emergency Appeal	-	6,000	(26,050)	20,050	-	-
	177,105	35,300	(95,488)	25,050	(3,304)	138,663

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
The East & Central Europe fund	10,450	17,538	(28,767)	3,896	-	3,117
The Qiryat Gat fund	16,815	22,796	(28,089)	17,014	-	28,536
Rothschild fund	128,620	4,178	(19,501)	(21,500)	23,762	115,559
Ukraine Emergency Appeal	41,173	1,850	(11,100)	(2,030)	-	29,893
	197,058	46,362	(87,457)	(2,620)	23,762	177,105

17 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 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Designated Legacy fund	215,677	5,000	(10,000)	(25,050)	185,627
General funds	59,149	43,679	(65,799)	-	37,029
	274,826	48,679	(75,799)	(25,050)	222,656

Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Designated Legacy fund	-	237,691	(5,000)	(17,014)	215,677
General funds	67,832	37,407	(65,724)	19,634	59,149
	67,832	275,098	(70,724)	2,620	274,826

18 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Endowment funds 2025	Total 2025
	£	£	£	£
At 31 December 2025:				
Investments	55,547	96,181	306,416	458,144
Current assets/(liabilities)	167,109	42,482	-	209,591
	222,656	138,663	306,416	667,735

	Unrestricted funds 2024	Restricted funds 2024	Endowment funds 2024	Total 2024
	£	£	£	£
At 31 December 2024:				
Investments	43,464	115,559	318,676	477,699
Current assets/(liabilities)	231,362	61,546	-	292,908
	274,826	177,105	318,676	770,607

19 Related party transactions

During the year reported, the Trustees made unrestricted donations of £Nil (2024 : £Nil) to the Charity. The Charity has not entered into any other related party transactions during the year (2024: £Nil), nor are there any outstanding balances owing between related parties and the Charity at 31 December 2025 (2024 : £Nil)