REGISTERED COMPANY NUMBER: 07035874 (England and Wales)
REGISTERED CHARITY NUMBER: 1135287

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

FOR

BNEI ZION COMMUNITY NURSERY LIMITED

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

BNEI ZION COMMUNITY NURSERY LIMITED

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FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

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BNEI ZION COMMUNITY NURSERY LIMITED

REPORT OF THE TRUSTEES
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 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 period 1 November 2024 to 31 December 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

Objectives and aims

The objects of the charity are:

a) the advancement of the Orthodox Jewish religion,

b) the advancement of Orthodox Jewish religious education and education generally,

c) the relief of poverty, sickness and distress, and

d) the promotion of good health and provision of recreational facilities in the interest of social welfare with the object of improving life conditions.

The trustees have considered the Charity Commission's general guidance on public benefit and in particular the guidance on advancing education and fee charging. In this respect the trustees have set up a school for children (between the ages of 3 and 5) many of whom are underprivileged with every year extending our facilities by adding a new class. Fees are charged but those in financial hardship are given an allowance or are fully funded, according to circumstances. No child is refused education because of an inability to pay.

Significant activities

The Trustees of the school are pleased to report that despite the significant growth, each child has received personal attention in order to realise their potential. Our devoted staff members have come through as a team to bring out the best in every child. The additions to the building went very smoothly due to the competence of our committed management committee members.

Our out of school hours activities have been very successful, meeting our aims in developing the beneficiaries personal, social and emotional well being, improving the children's chances in life. We thank our donors who made this possible.

We are very grateful to our very many dedicated volunteers who work tirelessly for the success of our organisation.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aim and objectives and in planning the charity's future activities. The aims of the charitable company for the public benefit are detailed in the Objectives and Activities section of the report.

STRATEGIC REPORT

Achievements and performance

Charitable activities

During the period under review the charity received income that amounted to £1,619,699 (2024: £964,371) and had nursery running costs that amounted to £1,718,935 (2024: £1,298,279).

REPORT OF THE TRUSTEES
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

STRATEGIC REPORT

Financial review

Reserves policy

The trustees recognise the importance of maintaining sufficient reserves to ensure the continued operation of the charity and to meet its financial obligations as they fall due.

At 31 December 2025, the charity had negative unrestricted funds of £494,924 (2024: £356,447).

The trustees acknowledge that the present level of reserves is below their desired level. They are continuing to monitor the charity's financial position closely and are taking steps to improve its financial stability through the management of expenditure and the development of sustainable income sources.

The trustees will continue to review the reserves position regularly, taking into account the charity's operational requirements, financial commitments and anticipated income.

Going concern

The financial statements have been prepared on a going concern basis. At 31 December 2025, the charity had net current liabilities of £389,198 and accumulated unrestricted fund deficits of £494,924.

The trustees have considered the charity's financial position and its ability to continue operating for the foreseeable future. BC Trust and the charity's other creditors have confirmed that they will not demand immediate repayment of the amounts owed to them. The trustees continue to monitor the charity's income and expenditure closely and are taking steps to improve its financial position.

Having regard to these arrangements and the continued operation of the charity, the trustees consider that the going concern basis of accounting remains appropriate.

Future plans

There are no current plans to change the activities or modus operandi in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, its memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07035874 (England and Wales)

Registered Charity number

1135287

Registered office

49 Basement, Ravensdale Road
London
N16 6TJ

REPORT OF THE TRUSTEES
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

Trustees
B D Rudzinski
N Rudzinski
J Schreiber (appointed 9.6.26)
B Bronner (resigned 9.6.26)

Company Secretary
B D Rudzinski

Auditors
Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

AUDITORS
The auditors, Venitt and Greaves, 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, as the company directors, on 10 September 2026 and signed on the board's behalf by:

B D Rudzinski - Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

The trustees (who are also the directors of Bnei Zion Community Nursery Limited for the purposes of company law) 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 charitable company'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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF BNEI ZION COMMUNITY NURSERY LIMITED

Opinion

We have audited the financial statements of Bnei Zion Community Nursery Limited (the 'charitable company') for the period ended 31 December 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows 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), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2025 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 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 charitable company 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 charitable company'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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity through discussion with the trustees and identified financial reporting legislation and charity legislation as being most significant to these financial statements. These included but were not limited to FRS 102, Charities Act 2011 and Data protection legislation as they affect the direct charitable activities of the charity.

- We communicated these identified frameworks amongst our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with laws and regulations.

- We discussed with the trustees the policies and procedures regarding compliance with these legal and regulatory frameworks.

- We assessed the susceptibility of the charity's financial statements to material misstatement due to non-compliance with legal and regulatory frameworks, including how fraud might occur, by enquiry with the trustees during the planning and finalisation stages of our audit. Specific areas identified were the completeness of income and going concern.

- Based on this understanding, we designed our audit procedures to identify non-compliance with the identified legal and regulatory frameworks, which were part of our procedures on the related financial statement items. We performed appropriate audit testing on the recognition and completeness of income and management’s assessment of going concern.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. 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 BNEI ZION COMMUNITY NURSERY LIMITED

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company'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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Venitt and Greaves
Chartered Accountants
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
115 Craven Park Road
South Tottenham
London
N15 6BL

10 September 2026

BNEI ZION COMMUNITY NURSERY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

	Notes	Period 1.11.24 to 31.12.25 Unrestricted fund £	Year ended 31.10.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	1,617,599	962,461
Investment income	3	2,100	1,910
Total		1,619,699	964,371
EXPENDITURE ON			
Charitable activities	4		
Nursery running cost		1,718,935	1,298,279
Administrative expenses		-	2,640
Charitable donations		32,241	5,160
Other		7,000	-
Total		1,758,176	1,306,079
NET INCOME/(EXPENDITURE)		(138,477)	(341,708)
RECONCILIATION OF FUNDS			
Total funds brought forward		(356,447)	(14,739)
TOTAL FUNDS CARRIED FORWARD		(494,924)	(356,447)

The notes form part of these financial statements

BNEI ZION COMMUNITY NURSERY LIMITED

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2025

	Notes	31.12.25 Unrestricted fund £	31.10.24 Total funds £
FIXED ASSETS			
Tangible assets	11	50,816	60,223
CURRENT ASSETS			
Debtors	12	34,004	31,904
Cash at bank		14,647	16,717
		48,651	48,621
CREDITORS			
Amounts falling due within one year	13	(437,849)	(75,630)
NET CURRENT ASSETS/(LIABILITIES)		(389,198)	(27,009)
TOTAL ASSETS LESS CURRENT LIABILITIES		(338,382)	33,214
CREDITORS			
Amounts falling due after more than one year	14	(156,542)	(389,661)
NET ASSETS		(494,924)	(356,447)
FUNDS	15		
Unrestricted funds		(494,924)	(356,447)
TOTAL FUNDS		(494,924)	(356,447)

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

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

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.

The financial statements were approved by the Board of Trustees and authorised for issue on 10 September 2026 and were signed on its behalf by:

B D Rudzinski - Trustee

The notes form part of these financial statements

BNEI ZION COMMUNITY NURSERY LIMITED

STATEMENT OF CASH FLOWS
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

	Notes	Period 1.11.24 to 31.12.25 £	Year ended 31.10.24 £
Cash flows from operating activities			
Cash generated from operations	1	(4,170)	35,632
Net cash (used in)/provided by operating activities		(4,170)	35,632
Cash flows from investing activities			
Interest received		2,100	1,910
Net cash provided by investing activities		2,100	1,910
Change in cash and cash equivalents in the reporting period		(2,070)	37,542
Cash and cash equivalents at the beginning of the reporting period		16,717	(20,825)
Cash and cash equivalents at the end of the reporting period		14,647	16,717

The notes form part of these financial statements

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 2025

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

	Period 1.11.24 to 31.12.25 £	Year ended 31.10.24 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(138,477)	(341,708)
Adjustments for:		
Depreciation charges	9,407	14,595
Interest received	(2,100)	(1,910)
Increase in debtors	(2,100)	(26,904)
Increase in creditors	129,100	391,559
Net cash (used in)/provided by operations	(4,170)	35,632

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.11.24 £	Cash flow £	At 31.12.25 £
Net cash			
Cash at bank	16,717	(2,070)	14,647
	16,717	(2,070)	14,647
Total	16,717	(2,070)	14,647

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 NOVEMBER 2024 TO 31 DECEMBER 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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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

Improvements to property	-	5% on reducing balance
Fixtures and fittings	-	15% on reducing balance
Motor vehicles	-	33% on reducing balance

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.

2. DONATIONS AND LEGACIES

	Period 1.11.24 to 31.12.25	Year ended 31.10.24
	£	£
Donations	805,646	220,136
Grants	511,979	442,154
Fees received	299,974	300,171
	1,617,599	962,461

continued...

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	Period 1.11.24 to 31.12.25	Year ended 31.10.24
	£	£
Other grants	511,979	442,154

3. INVESTMENT INCOME

	Period 1.11.24 to 31.12.25	Year ended 31.10.24
	£	£
Deposit account interest	-	6
Interest receivable - trading	2,100	1,904
	2,100	1,910

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Grant funding of activities (see note 5)	Support costs (see note 6)	Totals
	£	£	£	£
Nursery running cost	1,718,355	-	580	1,718,935
Charitable donations	-	32,241	-	32,241
	1,718,355	32,241	580	1,751,176

5. GRANTS PAYABLE

	Period 1.11.24 to 31.12.25	Year ended 31.10.24
	£	£
Charitable donations	32,241	5,160

continued...

6. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Other resources expended	-	7,000	7,000
Nursery running cost	580	-	580
	580	7,000	7,580

7. NET INCOME/(EXPENDITURE)

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

	Period 1.11.24 to 31.12.25	Year ended 31.10.24
	£	£
Auditors' remuneration	7,000	-
Depreciation - owned assets	9,407	14,595

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

9. STAFF COSTS

	Period 1.11.24 to 31.12.25	Year ended 31.10.24
	£	£
Wages and salaries	557,226	471,619
Social security costs	22,479	-
	579,705	471,619

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

	Period 1.11.24 to 31.12.25	Year ended 31.10.24
Staff	52	57

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

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	962,461
Investment income	1,910
Total	964,371
EXPENDITURE ON	
Charitable activities	
Nursery running cost	1,298,279
Administrative expenses	2,640
Charitable donations	5,160
Total	1,306,079
NET INCOME/(EXPENDITURE)	(341,708)
RECONCILIATION OF FUNDS	
Total funds brought forward	(14,739)
TOTAL FUNDS CARRIED FORWARD	(356,447)

11. TANGIBLE FIXED ASSETS

	Improvements to property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 November 2024 and 31 December 2025	95,532	168,394	25,800	289,726
DEPRECIATION				
At 1 November 2024	93,757	113,005	22,741	229,503
Charge for year	89	8,309	1,009	9,407
At 31 December 2025	93,846	121,314	23,750	238,910
NET BOOK VALUE				
At 31 December 2025	1,686	47,080	2,050	50,816
At 31 October 2024	1,775	55,389	3,059	60,223

continued...

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.10.24
	£	£
Other debtors	34,004	31,904

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.10.24
	£	£
Social security and other taxes	37,448	-
Other creditors	388,361	70,590
Accrued expenses	12,040	5,040
	437,849	75,630

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.25	31.10.24
	£	£
Other creditors	156,542	389,661

15. MOVEMENT IN FUNDS

	At 1.11.24	Net movement in funds	At 31.12.25
	£	£	£
Unrestricted funds			
General fund	(356,447)	(138,477)	(494,924)
TOTAL FUNDS	(356,447)	(138,477)	(494,924)

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	1,619,699	(1,758,176)	(138,477)
TOTAL FUNDS	1,619,699	(1,758,176)	(138,477)

Comparatives for movement in funds

	At 1.11.23	Net movement in funds	At 31.10.24
	£	£	£
Unrestricted fund	(14,739)	(341,708)	(356,447)
TOTAL FUNDS	(14,739)	(341,708)	(356,447)

continued...

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted fund	964,371	(1,306,079)	(341,708)
TOTAL FUNDS	964,371	(1,306,079)	(341,708)

16. RELATED PARTY DISCLOSURES

During the period the charity paid rent that amounted to £111,890 (2024: £153,700) to BC Trust. The charity and BC Trust share a common trustee.

As at the balance sheet date, the charity owed £156,542 (2024: £389,661) to BC Trust. The charity and BC Trust share a common trustee.