



## CAST MINISTRIES

### ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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GMcG Chartered Accountants



*Experience you  
can count on*

Charity registration number NIC102651 (Northern Ireland)

**CAST MINISTRIES**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# CAST MINISTRIES

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr T Carey  
Fr. C Dallat  
Mrs B Dick  
Dr T McCourt  
Mr F McMorrow

**Charity number (Northern Ireland)**

NIC102651

**Principal address**

Unit 67 CIDO Business Complex  
Carn Drive  
Portadown  
Craigavon  
Co Armagh  
BT63 5WH

**Independent examiner**

GMcG PORTADOWN  
17 Mandeville Street  
Portadown  
Craigavon  
Co Armagh  
BT62 3PB

**Bankers**

Bank of Ireland  
Corporate & Business Banking  
1 Donegall Square South  
Belfast  
BT1 5LR

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# CAST MINISTRIES

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# CAST MINISTRIES

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act (Northern Ireland) 2008, 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)".

#### **Objectives and activities**

##### *Public benefit*

The trust of CAST Ministries confirm that they have had due regard for the guidance produced on Public Benefit by the Charity Commission for Northern Ireland, and are pleased to report that during 2024/2025 the trust has continued to provide Public Benefits through the programmes and services we offer.

##### *Activities*

The principal activity of the trust is the formation and delivery of personal, social and faith development programmes for both formal and informal education contexts. The aim of the trust is to equip participants with the life skills necessary to cultivate personal and relational responsibility that will enable them to contribute to the well being of their community. The trust works actively to instigate and promote peace building and is informed by an inclusive Christian ethos.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

Total income for the year was £95,294 (2024: £88,302). Donations income amounted to £70,354 (2024: £71,127), income from charitable activities amounted to £24,940 (2024: £17,175) and other income amounted to £NIL (2024: £NIL).

Total expenditure for the year amounted to £91,273 (2024: £93,757). The cost of charitable activities amounted to £91,273 (2024: £93,757).

Net income for the year amounted to £4,021 (2024: £5,455 net expenditure) consisting of unrestricted net expenditure of £1,455 (2024: 9,488 net expenditure) and restricted net income of £5,476 (2024: £4,033 net expenditure).

At close of business on 31st March 2025 Cast had a bank balance of £28,662 equivalent to 4 months of Core Costs which is in keeping with recommendations from the Charities Commission NI regarding operational reserves. We have income from a secure monthly donor base of £2,400 moving into 24/25 exclusive of Gift Aid. The forecast for Charitable Service income combined with Grant income give the trustees confidence that Cast can continue to operate responsibly in 25/26.

Highlights of Casts endeavours this year include:

- Training 21 Christian adults to pastorally care for people of faith who face mental health struggles.
- Trained 48 youth workers to safeguard their own mental health and well-being in order to remain engaged confidently supporting and advocating for the 3000 young people they champion.
- 594 counselling appointments were offered in 24/25, in person and online, supporting distressed and vulnerable people to recover from depression, bereavement, anxiety, trauma, family dysfunction, self-harm and suicidal ideation.
- Worked with 747 school pupils delivering Personal, Social and Faith Development programmes.
- Filmed, edited, and uploaded 7 Podcasts, featuring local pastors, ministers and evangelists which have been viewed over 4000 times.
- Continued to develop the studio as a creative hub for producing personal and faith development resources for use online.

# CAST MINISTRIES

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### **Financial review**

##### *Reserves policy*

It is the policy of the charity to maintain free reserves which matches the needs of the trust, both at the current time and in the foreseeable future. This provides sufficient funds to cover running costs which include management, administration and support costs. Free reserves are those unrestricted reserves not designated nor invested in fixed assets which are available for general use.

As at 31 March 2025, the charity has carried forward balances on its funds as follows: unrestricted funds £23,018 (2024: £24,473) and restricted funds £13,626 (2024: £8,150).

#### Funding

The principal funding is from donations.

#### **Plans for future periods**

Cast Ministries will continue to impact young people and their leaders via locally or nationally hosted programmes of events which will facilitate their personal, social and faith development.

25/26 will include focusing on the following:

- Launch the 4Cs approach for Cast in our areas of expertise - Consultancy, Counselling, Coaching and Creative Communication in line with the outcomes of an informal consultancy process undertaken in the previous fiscal year.
- Schedule, record, edit and upload 8 Podcasts of "faith friend" stories.
- Design creative communication templates for training leaders to serve in their parishes based on the book, Road to Renewal, by Ron Huntley
- Continue to foster positive relations with Youth Organisations and Parishes as partners in faith ventures and youthwork.
- Develop the camp theme for YI summer 2026 for 300 young people in Newtownards.

#### **Structure, governance and management**

The organisation is a charitable trust constituted under a trust deed dated 31 March 1999, which is recognised as a charity with the Charity Commission for Northern Ireland.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mr T Carey

Fr. C Dallat

Mrs B Dick

Dr T McCourt

Mr F McMorrow

#### *Recruitment and appointment of trustees*

The present trustees have been involved in the charity for a number of years and so are familiar with its work. The trustees regularly review the requirements of the charity and the possibility of a need for additional trustees. Any new trustees would be appointed by resolution of a meeting of all trustees passed by a majority of those present.

Appropriate training and induction is available to all trustees.

#### *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 are in place to mitigate an exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

## CAST MINISTRIES

### TRUSTEES' REPORT (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2025

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##### *Recruitment and appointment of trustees*

The present trustees have been involved in the charity for a number of years and so are familiar with its work. The trustees regularly review the requirements of the charity and the possibility of a need for additional trustees. Any new trustees would be appointed by resolution of a meeting of all trustees passed by a majority of those present.

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##### *Organisational structure*

Cast Ministries has a management committee of 5 members who meet regularly and are responsible for the strategic direction and policy of the charity.

##### **Statement of responsibilities of the trustees**

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

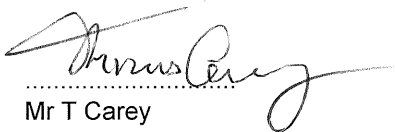
The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these 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 2019 (FRS 102),
- 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed. The trustees 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.

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



Mr T Carey  
Trustee

Date: 29/1/26

## CAST MINISTRIES

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CAST MINISTRIES

---

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 6 to 16.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to my attention.

#### Independent examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

- 1 that accounting records were not kept in accordance with section 63 of the Charities Act
- 2 that the accounts do not accord with those accounting records
- 3 that the accounts do not comply with the accounting requirements of the Charities Act

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## CAST MINISTRIES

### INDEPENDENT EXAMINER'S REPORT (CONTINUED) TO THE TRUSTEES OF CAST MINISTRIES

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I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

**Michael McCarter FCA**

GMcG PORTADOWN  
17 Mandeville Street  
Portadown  
Craigavon  
Co Armagh  
BT62 3PB

Dated: 29 January 2026

## CAST MINISTRIES

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations	3	63,228	7,126	70,354	64,627	6,500	71,127
Charitable activities	4	24,940	-	24,940	17,175	-	17,175
<b>Total income</b>		88,168	7,126	95,294	81,802	6,500	88,302
<b>Expenditure on:</b>							
Charitable activities	5	89,624	1,650	91,274	91,290	2,467	93,757
<b>Total expenditure</b>		89,624	1,650	91,274	91,290	2,467	93,757
<b>Net income/(expenditure) and movement in funds</b>		(1,456)	5,476	4,020	(9,488)	4,033	(5,455)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		24,473	8,150	32,623	33,961	4,117	38,078
<b>Fund balances at 31 March 2025</b>		23,017	13,626	36,643	24,473	8,150	32,623

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

The notes on pages 8 to 16 form part of these financial statements.

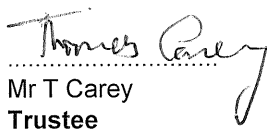
# CAST MINISTRIES

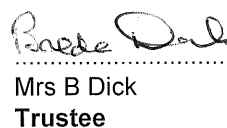
## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	11		15,700		18,253
<b>Current assets</b>					
Debtors	12	599		1,635	
Cash at bank and in hand		28,663		22,183	
		29,262		23,818	
<b>Creditors: amounts falling due within one year</b>	13	(8,319)		(9,448)	
<b>Net current assets</b>			20,944		14,370
<b>Total assets less current liabilities</b>			36,644		32,623
<b>The funds of the charity</b>					
Restricted income funds	14		13,626		8,150
Unrestricted funds	15		23,018		24,473
			36,644		32,623

The financial statements were approved by the trustees on 29/1/2026

  
Mr T Carey  
Trustee

  
Mrs B Dick  
Trustee

# CAST MINISTRIES

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

CAST Ministries is a charitable trust constituted under a trust deed dated 31st March 1999 which registered with The Charity Commission for Northern Ireland on 29th September 2016. The address of the principal office is given in the charity information on page 1 of these financial statements and is recognised as a charity.

The principal activity of the trust is the formation and delivery of personal, social and faith development programmes for both formal and informal education contexts. The aim of the trust's work is to equip participants with the life skills necessary to cultivate personal and relational responsibility that will enable them to contribute to the well being of their community. The trust works actively to instigate and promote peace building and is informed by an inclusive Christian ethos.

##### 1.1 Basis of preparation

The financial statements have been prepared in accordance with applicable accounting standards, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Practice.

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

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

##### 1.2 Going concern

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

##### 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.

# CAST MINISTRIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 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 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	33 1/3% straight line
Computer equipment	33 1/3% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 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.

##### 1.9 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.

# CAST MINISTRIES

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies (Continued)

##### **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.

##### **Derecognition of financial liabilities**

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

#### 1.10 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

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
Donations and gifts	63,228	7,126	70,354	64,627	6,500	71,127

## CAST MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2025

#### 3 Income from donations

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
(Continued)						
<b>Donations and gifts</b>						
Ransomed Heart	2,672	-	2,672	-	-	-
Capstone	1,000	-	1,000	1,000	-	1,000
Corrie Trust	100	-	100	150	-	150
Souter Trust	-	-	-	4,000	-	4,000
Black Santa	1,300	-	1,300	880	-	880
St James Place	-	-	-	-	2,500	2,500
House of Vic-Ryn	-	-	-	-	4,000	4,000
E Mitchell Trust	1,000	-	1,000	-	-	-
Other	57,156	7,126	64,282	58,597	-	58,597
	<u>63,228</u>	<u>7,126</u>	<u>70,354</u>	<u>64,627</u>	<u>6,500</u>	<u>71,127</u>

#### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Charitable activities</b>		
Sale of goods	<u>24,940</u>	<u>17,175</u>

## CAST MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2025

##### 5 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	35,117	33,307
Depreciation and impairment	1,650	2,467
Establishment Costs	9,359	7,480
Motor and Travel Costs	2,242	2,254
Resources	-	2,680
Professional Fees	3,169	959
Sundry	4,859	5,530
	<u>56,396</u>	<u>54,677</u>
<b>Share of support and governance costs (see note 6)</b>		
Support	33,271	37,702
Governance	1,607	1,378
	<u>91,274</u>	<u>93,757</u>
<b>Analysis by fund</b>		
Unrestricted funds	89,624	91,290
Restricted funds	1,650	2,467
	<u>91,274</u>	<u>93,757</u>

##### 6 Support costs allocated to activities

	2025 £	2024 £
Depreciation	15,996	17,282
Computer costs	15,962	19,991
Other	1,313	429
Governance costs	1,607	1,378
	<u>34,878</u>	<u>39,080</u>
<b>Analysed between:</b>		
Charitable activities	<u>34,878</u>	<u>39,080</u>

## CAST MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2025

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<b>7</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	-	-
	Depreciation of owned tangible fixed assets	17,646	19,749
		<u>17,646</u>	<u>19,749</u>

#### **8 Trustees**

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

#### **9 Employees**

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Administrative staff	1	1
Management staff	1	1
Total	<u>2</u>	<u>2</u>

#### **Employment costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	34,510	32,700
Social security costs	607	607
	<u>35,117</u>	<u>33,307</u>

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

## CAST MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 10 Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2024	69,173	18,474	87,647
Additions	13,432	1,660	15,092
	<hr/>	<hr/>	<hr/>
At 31 March 2025	82,605	20,134	102,739
	<hr/>	<hr/>	<hr/>
<b>Depreciation and impairment</b>			
At 1 April 2024	55,877	13,516	69,393
Depreciation charged in the year	13,405	4,241	17,646
	<hr/>	<hr/>	<hr/>
At 31 March 2025	69,282	17,757	87,039
	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>			
At 31 March 2025	13,323	2,377	15,700
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2024	13,295	4,958	18,253
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

#### 11 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Other debtors	600	1,635
	<hr/>	<hr/>

#### 12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	534	574
Other creditors	6,655	7,794
Accruals and deferred income	1,130	1,080
	<hr/>	<hr/>
	8,319	9,448
	<hr/> <hr/>	<hr/> <hr/>

#### 13 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 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
	8,150	7,126	(1,650)	13,626
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## CAST MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2025

#### 13 Restricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
	4,117	6,500	(2,467)	8,150
	<u>4,117</u>	<u>6,500</u>	<u>(2,467)</u>	<u>8,150</u>

#### 14 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 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
General funds	24,473	88,168	(89,624)	23,017
	<u>24,473</u>	<u>88,168</u>	<u>(89,624)</u>	<u>23,017</u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	33,961	81,802	(91,290)	24,473
	<u>33,961</u>	<u>81,802</u>	<u>(91,290)</u>	<u>24,473</u>

#### 15 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
<b>At 31 March 2025:</b>			
Tangible assets	2,074	13,626	15,700
Current assets/(liabilities)	20,943	-	20,943
	<u>23,017</u>	<u>13,626</u>	<u>36,643</u>

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
<b>At 31 March 2024:</b>			
Tangible assets	16,603	1,650	18,253
Current assets/(liabilities)	7,870	6,500	14,370
	<u>24,473</u>	<u>8,150</u>	<u>32,623</u>

## **CAST MINISTRIES**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025**

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#### **16 Related party transactions**

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

#### **17 Contingent liability**

The charity has a contingent liability to repay grants received if the charity fails to comply with certain conditions stipulated in the letter of offer and terms and conditions of contract under which the grants were paid. The trustees do not expect any claims to be made in this respect.