

L'ARCHE BELFAST

**STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Income and Expenditure Account)**

FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:				
Donations and legacies	3	30,024	144,290	174,314
Charitable activities:	4			
Care management		1,013,228	-	1,013,228
Housing benefit		66,116	135,019	201,135
Core members' contributions		112,506	-	112,506
Direct payment services		322,726	-	322,726
Belfast HSC Trust contracts		-	95,144	95,144
Other trading activities:				
Root Soup Sales		6,640	-	6,640
Garden Produce Sales		4,145	-	4,145
Fundraising Income		26,861	-	26,861
Investment income		1,742	-	1,742
Other income		-	-	-
Total		<u>1,583,988</u>	<u>374,453</u>	<u>1,958,441</u>
Expenditure on:				
Raising funds	5	2,925	12,144	15,069
Charitable activities	6	1,022,058	856,287	1,878,345
Total		<u>1,024,983</u>	<u>868,431</u>	<u>1,739,736</u>
Net income/ (expenditure)	8	559,005	(493,978)	65,027
Transfers between funds	13	(475,799)	475,799	-
Net movement in funds		<u>83,206</u>	<u>(18,179)</u>	<u>65,027</u>
Fund balances brought forward at 1 April		518,403	57,322	575,725
Fund balances carried forward at 31 March		<u>601,609</u>	<u>39,143</u>	<u>640,752</u>

The Statement of Financial Activities includes all gains and losses in the year.

The notes form part of these financial statements

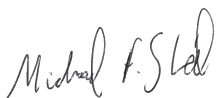
L'ARCHE BELFAST
(REGISTERED NUMBER: NI040702)

BALANCE SHEET
31 MARCH 2025

	Note	31.3.25		31.3.24	
		£	£	£	£
FIXED ASSETS					
Tangible assets	10		206,646		250,688
CURRENT ASSETS					
Debtors	11	57,196		127,887	
Cash at bank and in hand		<u>451,528</u>		<u>262,314</u>	
		508,724		390,201	
CREDITORS					
Amounts falling due within one year	12	<u>74,618</u>		<u>65,164</u>	
NET CURRENT ASSETS			434,106		325,037
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>640,752</u>		<u>575,725</u>
NET ASSETS			<u>640,752</u>		<u>575,725</u>
FUNDS	13				
Restricted Fund			39,143		57,322
Unrestricted Fund					
- Designated funds			367,987		339,615
- Undesignated funds			233,622		178,788
			<u>640,752</u>		<u>575,725</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were authorised for issue by the Board of Directors on 10/11/2025 and were signed on its behalf by:



Mr M F Sheil



Paul Tynan (Nov 10, 2025 23:40:16 GMT)

Mr P Tynan

The notes form part of these financial statements

L'ARCHE BELFAST

STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	31.03.25 £	31.03.24 £
Cash flows from operating activities			
<i>Net cash provided by/(used in) operating activities</i>	CF1	189,568	117,621
Cash flows from investing activities			
Bank interest		1,742	1,186
Proceeds from sale of fixed assets		-	1,000
Purchase of fixed assets		(2,096)	(76,829)
<i>Net cash provided by/(used in) investing activities</i>		(354)	(74,643)
<i>Change in cash and cash equivalents in the year</i>		189,214	42,978
Cash and cash equivalents at the beginning of the year		262,314	219,336
Cash and cash equivalents at the end of year	CF2	451,528	262,314
CF1. Reconciliation of net income/ (expenditure) to net cash flow from operating activities			
		31.03.25 £	31.03.24 £
Net income for year (as per Statement of Financial Statements)		65,027	(9,785)
Adjustments for:			
Depreciation charges		46,138	46,995
Bank interest		(1,742)	(1,186)
(Profit)/loss on sale of fixed assets		-	(1,000)
Movement in debtors		70,691	66,180
Movement in creditors		9,454	16,417
<i>Net cash provided by operating activities</i>		189,568	117,621
CF2. Analysis of cash and cash equivalents			
		31.03.25 £	31.03.24 £
Cash at bank and in hand		451,528	262,314
Total cash and cash equivalents		451,528	262,314

The notes form part of these financial statements

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

1. NATURE OF COMPANY

L'Arche Belfast is a private company limited by guarantee with charitable status incorporated in Northern Ireland. The charity's registered number and registered office address can be found in the Company Information on page 1. The members of the company are the trustees also detailed on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared on the going concern basis under the historical cost convention and in accordance with 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 the Republic of Ireland (FRS 102) (effective 1 January 2019) and the Companies Act 2006.

The following is a summary of the significant accounting policies adopted by the charitable company in the preparation of the financial statements.

Incoming Resources

All incoming resources have been included in the Statement of Financial Activities and have been recognised where there is entitlement to the income, certainty of receipt and it can be measured reliably. For legacies, the entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received.

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

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

- Costs of raising funds are those costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs are the costs associated with the governance arrangements of the charity and are primarily associated with constitutional and statutory requirements.
- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas or per capita, staff costs by the time spent and other costs by their estimated usage.

2. ACCOUNTING POLICIES - continued

Fund Accounting

The company has various types of funds for which it is responsible and which require separate disclosure. These are as follows:

(i) Restricted funds

Grants or donations received which are designated by the donor for specific purposes. Such purposes are within the overall aim of the charity.

(i) Unrestricted funds – Undesignated Reserves

Funds which are expendable at the discretion of the company in the furtherance of the objectives of the charity.

(i) Unrestricted funds – Designated Reserves

Funds which have been set aside by the company to act as a contingency to ensure continuity of service. Designated funds continue to count as part of the unrestricted funds of the charity.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Tangible fixed assets

Tangible assets are stated at cost less accumulated depreciation and any accumulated impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the assets.

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

Improvements to property	- 15% on reducing balance
Fixtures, fittings and equipment	- 15% on reducing balance
Motor Vehicles	- 25% on reducing balance
Computer Equipment	- 33% on cost

Pension costs

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Holiday pay accrual

A liability is recognised to the extent of any unused holiday pay entitlement which has accrued at the balance sheet date and is available to carry forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement so accrued at the balance sheet date.

Taxation

There is no liability to taxation due to the charitable status.

Operating Leases

L'Arche classifies the lease of office equipment, motor vehicles and premises as operating leases. The title to the equipment, vehicles and premises remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid of the transaction price.

Creditors

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 are normally recognised at their settlement amount after allowing for any trade discounts due.

2. ACCOUNTING POLICIES - continued

Financial Instruments

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

Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

- (i) Depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

L'ARCHE BELFAST

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

3. INCOME – Donations and legacies

	L'Arche Village £	Developing Long-Term Sustainability £	Wolfson Transport Project £	Ember Summer House £	Total Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations	-	-	-	-	-	30,024	30,024	35,159
Grants:								
Belfast City Council	495	-	-	-	495	-	495	500
Enkalon Foundation	500	-	-	-	500	-	500	-
The National Lottery Community Fund People and Community	124,576	-	-	-	124,576	-	124,576	125,417
The National Lottery Community Fund Dormant accounts fund NI	-	16,886	-	-	16,886	-	16,886	34,392
Lisburn & Castlereagh City Council	1,275	-	-	-	1,275	-	1,275	5,842
Arts Council	-	-	-	-	-	-	-	2,000
Forbes Charitable Foundation	-	-	-	-	-	-	-	3,000
Wolfson Foundation	-	-	-	-	-	-	-	58,100
Will Charitable Trust	-	-	-	-	-	-	-	5,500
People 1st	558	-	-	-	558	-	558	558
	127,404	16,886	-	-	144,290	30,024	174,314	270,468

In the prior year, £35,159 of donations related to Unrestricted Funds.

In the prior year, £235,309 of grants related to Restricted Funds.

L'ARCHE BELFAST

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

4. INCOME – Charitable activities

	L'Arche Village £	Core Members £	Total Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Care Management:						
Domiciliary Care	-	-	-	887,658	887,658	635,405
Additional hours	-	-	-	48,467	48,467	20,190
Independent Living Fund	-	-	-	77,103	77,103	91,064
	-	-	-	1,013,228	1,013,228	746,659
Housing Benefit:						
NIHE - rent	-	-	-	66,116	66,116	65,008
NIHE – Supporting People	-	135,019	135,019	-	135,019	142,081
	-	135,019	135,019	66,116	201,135	207,089
Core members contributions:						
	-	-	-	112,506	112,506	118,745
Direct payment services:						
	-	-	-	322,726	322,726	268,056
Belfast HSC Trust contracts:						
Community Growth	34,703	-	34,703	-	34,703	32,377
Community Roots	13,062	-	13,062	-	13,062	10,599
Community Fare	47,379	-	47,379	-	47,379	44,203
Additional uplift	-	-	-	-	-	-
	95,144	-	95,144	-	95,144	87,179
	95,144	135,019	230,163	1,514,576	1,744,739	1,427,728

In the prior year, £229,260 of income from charitable activities related to Restricted Funds and £1,198,468 related to Unrestricted Funds.

L'ARCHE BELFAST

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

5. EXPENDITURE – Raising funds

	Developing Long- Term Sustainability £	Total Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Staff costs	12,144	12,144	-	12,144	14,908
Advertising	-	-	610	610	-
Platform & regulatory fees	-	-	2,113	2,113	1,989
Telephone charges	-	-	-	-	13
Post and stationery	-	-	-	-	150
Repairs and renewals	-	-	-	-	45
Food and household	-	-	202	202	-
	12,144	12,144	2,925	15,069	17,105

L'ARCHE BELFAST

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

6. EXPENDITURE – Charitable activities

	L'Arche Village £	Developing Long-Term Sustainability £	Wolfson Transport Project £	Ember Summer House £	Core Members £	Total Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Wages and salaries	502,739	10,317	-	-	135,019	648,075	746,441	1,394,516	1,203,311
Food and household	12,916	-	-	-	-	12,916	58,287	71,203	75,446
Rent	26,415	-	-	-	-	26,415	73,173	99,588	101,051
Rates and water	755	-	-	-	-	755	(1,079)	(324)	2,939
Heat and light	9,587	-	-	-	-	9,587	23,479	33,066	43,906
Repairs and renewals	7,360	-	-	-	-	7,360	3,935	11,295	23,976
Motor expenses	22,890	-	-	-	-	22,890	6,122	29,012	29,642
L'Arche International	3,486	-	-	-	-	3,486	5,103	8,589	4,200
Insurance	10,021	-	-	-	-	10,021	14,668	24,689	18,745
The Village expenditure	15,301	-	-	-	-	15,301	-	15,301	19,460
Root Soup expenditure	2,410	-	-	-	-	2,410	89	2,499	1,010
Grow Cook Cater expenditure	12,544	-	-	-	-	12,544	58	12,602	22,035
Depreciation – fixtures & fittings	10,231	-	-	500	-	10,731	14,976	25,707	29,544
Depreciation – motor vehicles	607	-	12,104	-	-	12,711	888	13,599	11,676
Depreciation – computer equipment	1,665	-	-	-	-	1,665	2,438	4,103	2,964
Depreciation – improvements to property	1,108	-	-	-	-	1,108	1,621	2,729	2,811
Loss on disposal of tangible fixed assets	-	-	-	-	-	-	-	-	(1,000)
Travelling	395	-	-	-	-	395	4	399	3,221
Telephone charges	7,478	-	-	-	-	7,478	16,063	23,541	16,894
Carried forward	647,908	10,317	12,104	500	135,019	805,848	966,266	1,772,114	1,611,831

L'ARCHE BELFAST

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

6. EXPENDITURE – Charitable activities (continued)

	L'Arche Village £	Developing Long-Term Sustainability £	Wolfson Transport Project £	Ember Summer House £	Core Members £	Total Restricted Funds £	Unrestricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Brought forward	647,908	10,317	12,104	500	135,019	805,848	966,266	1,772,114	1,611,831
Training and development	3,181	-	-	-	-	3,181	5,599	8,780	10,451
Recruitment expenses	3,177	-	-	-	-	3,177	4,650	7,827	18,979
Printing postage and stationery	2,597	-	-	-	-	2,597	1,329	3,926	5,463
Advertising	-	-	-	-	-	-	-	-	908
Sundry expenses	18,552	-	-	-	-	18,552	17,651	36,203	35,677
Computer expenses	2,788	-	-	-	-	2,788	3,792	6,580	6,491
Bank charges	653	-	-	-	-	653	868	1,521	1,445
Auditors' remuneration	3,702	-	-	-	-	3,702	5,418	9,120	11,400
Accountancy fees	1,664	-	-	-	-	1,664	2,436	4,100	9,975
Professional fees	14,125	-	-	-	-	14,125	14,184	28,309	10,012
Bad debt write off	-	-	-	-	-	-	(135)	(135)	(1)
Total	698,347	10,317	12,104	500	135,019	856,287	1,022,058	1,878,345	1,722,631

The basis of allocation of the support costs identified above is a mixture of the percentage of time spent on each activity and the pro rata cost of each direct cost when compared to the support cost.

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

7. FINANCIAL INSTRUMENTS

The fair valued carrying amounts of the charity's financial instruments, being debtors and creditors, are given in notes 11 and 12.

The only income from the charity's financial instruments is the bank deposit interest receivable, as disclosed under investment income in the statement of financial activities.

8. NET INCOMING RESOURCES

Net Incoming Resources is stated after charging:-

	2025	2024
	£	£
Fees payable to auditor for audit of accounts	9,120	11,400
Fees payable to auditor for accounting assistance	-	-
Depreciation	46,138	46,995
(Gain)/Loss on disposal of fixed assets	-	(1,000)
Operating lease expense	71,277	68,196
	<u>71,277</u>	<u>68,196</u>

9. STAFF COSTS AND DIRECTORS EMOLUMENTS

	2025	2024
	£	£
Wages and salaries	1,282,121	1,120,732
Social security costs	99,250	77,153
Pension costs	25,289	20,334
	<u>1,406,660</u>	<u>1,218,219</u>

The average number of employees during the year was 65 (2024: 60).

The directors received no remuneration in the course of their work during the year and no employees received total employee benefits in excess of £60,000.

Compensation paid to key management personnel in the year to 31 March 2025 was £57,805 (2024: £52,834).

10. TANGIBLE FIXED ASSETS

	Improvements to Property	Fixtures and fittings	Motor vehicles	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 April 2024	22,650	254,153	88,391	34,878	400,072
Additions	1,000	179	-	917	2,096
Disposals	-	-	-	-	-
	<u>23,650</u>	<u>254,332</u>	<u>88,391</u>	<u>35,795</u>	<u>402,168</u>
At 31 March 2025					
DEPRECIATION					
At 1 April 2024	4,872	82,952	33,995	27,565	149,384
Charge for year	2,729	25,707	13,599	4,103	46,138
Eliminated on disposal	-	-	-	-	-
	<u>7,601</u>	<u>108,659</u>	<u>47,594</u>	<u>31,668</u>	<u>195,522</u>
At 31 March 2025					
NET BOOK VALUE					
At 31 March 2025	<u>16,049</u>	<u>145,673</u>	<u>40,797</u>	<u>4,127</u>	<u>206,646</u>
At 31 March 2024	<u>17,778</u>	<u>171,201</u>	<u>54,396</u>	<u>7,313</u>	<u>250,688</u>

L'ARCHE BELFAST

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

11. DEBTORS

	2025	2024
	£	£
Independent Living Fund	-	7,706
Domiciliary care fees	23,043	83,129
Due from members	20	3,142
Root soup debtors	-	1,800
Direct payment services	7,176	12,456
Housing Executive rent & supporting people	11,343	11,583
Bad debt provision	(1,309)	(3,442)
Prepayments and accrued income	16,923	7,207
Supplier debit balances	-	4,306
	<u>57,196</u>	<u>127,887</u>

12. CREDITORS: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	13,909	12,451
Accruals and deferred income	36,927	34,480
Taxation and social security	23,782	18,233
	<u>74,618</u>	<u>65,164</u>

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

13. ANALYSIS OF CHARITABLE FUNDS

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Restricted Funds					
Core members	-	135,019	(135,019)	-	-
L'Arche Village	-	222,548	(698,347)	475,799	-
Developing Long-Term Sustainability	5,575	16,886	(22,461)	-	-
Wolfson Transport Project	48,417	-	(12,104)	-	36,313
Ember Summer House	3,330	-	(500)	-	2,830
Total Restricted Funds	<u>57,322</u>	<u>374,453</u>	<u>(868,431)</u>	<u>475,799</u>	<u>39,143</u>
Unrestricted Funds					
Designated Funds	339,615	-	-	28,372	367,987
General Funds	178,788	1,583,988	(1,024,983)	(504,171)	233,622
Total Unrestricted Funds	<u>518,403</u>	<u>1,583,988</u>	<u>(1,024,983)</u>	<u>(475,799)</u>	<u>601,609</u>
Total Funds	<u>575,725</u>	<u>1,958,441</u>	<u>(1,893,414)</u>	<u>-</u>	<u>640,752</u>

The deficit on L'Arche Village is a result of direct payment income being allocated to unrestricted funds. Therefore, a transfer of £475,799 has been made from Unrestricted to L'Arche Village to correct.

At the year end the designated element of unrestricted funds is for a contingency and continuity or service reserve.

14. ANALYSIS OF CHARITABLE FUNDS – PRIOR YEAR

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted Funds					
Core members	-	142,081	(142,081)	-	-
L'Arche Village	-	224,496	(625,818)	401,322	-
Developing Long-Term Sustainability	5,575	34,392	(34,392)	-	5,575
Wolfson Transport Project	-	58,100	(9,683)	-	48,417
Ember Summer House	-	5,500	(2,170)	-	3,330
Total Restricted Funds	<u>5,575</u>	<u>464,569</u>	<u>(814,144)</u>	<u>401,322</u>	<u>57,322</u>
Unrestricted Funds					
Designated Funds	301,145	-	-	38,470	339,615
General Funds	278,790	1,265,382	(925,592)	(439,792)	178,788
Total Unrestricted Funds	<u>579,935</u>	<u>1,265,382</u>	<u>(925,592)</u>	<u>(401,322)</u>	<u>518,403</u>
Total Funds	<u><u>585,510</u></u>	<u><u>1,729,951</u></u>	<u><u>(1,739,736)</u></u>	<u><u>-</u></u>	<u><u>575,725</u></u>

Restricted funds:

Core members represents funds received from NIHE Supporting People programme.

The L'Arche Village project will comprise the development of an inclusive multi-purpose facility, designed for leisure and skill development activities among adults with and without learning disabilities.

Developing Long-Term Sustainability represents funds received from The National Lottery Community Fund, Dormant accounts fund NI to assist L'Arche Belfast in becoming more resilient and prepared for the future. This is achieved by enabling the Director of Services to focus on strategic development and strategic discussions.

Wolfson Transport Project represents funds received from The Wolfson Foundation for the purchase of two minibuses to transport adults with learning disabilities to access horticultural and food preparation skills training.

Ember Summer House Project represents funds received from The Will Charitable Trust towards a summer house and outdoor furniture at the supported living service.

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

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	167,503	39,143	206,646
Current assets	508,724	-	508,724
Creditors less than one year	<u>(74,618)</u>	<u>-</u>	<u>(74,618)</u>
At 31 March 2025	<u>601,609</u>	<u>39,143</u>	<u>640,752</u>

16. TAXATION

The Charity is recognised as such by HM Revenue and Customs and is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried on in furtherance of the Charity's primary objectives, if these profits or surpluses are applied solely for charitable purposes.

17. OPERATING LEASE COMMITMENTS

At 31 March 2025 the Charity has total future commitments under non-cancellable operating leases relating to property, motor vehicles and office equipment as set out below:

	2025 £	2024 £
Within one year	55,484	59,996
In one to five years	125,361	166,445
In more than five years	1,200	15,600
	<u>182,045</u>	<u>242,041</u>

18. TRANSACTIONS WITH DIRECTORS AND RELATED PARTIES

The Charity was under the control of the Board of Directors throughout the current and previous period. No director emoluments were paid during the year (2024 – Nil). There were no material transactions during the year in which any director or related party had an interest requiring disclosure.

19. LEGAL STATUS OF CHARITY

The charity is a company limited by guarantee, not having share capital. The liability of each of its members is limited to £1.