

Company Registration No. NI646812 (Northern Ireland)

**ids.**  
chartered accountants

**HEALING THE LAND LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

**IDS Chartered Accountants LLP**  
**23/25 Queen Street**  
**COLERAINE**  
**Co Londonderry**  
**BT52 1BG**

CONTENTS

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|                                      | <b>Page</b> |
|--------------------------------------|-------------|
| Legal and administrative information | 1           |
| Trustees' report                     | 2 - 4       |
| Independent examiner's report        | 5           |
| Statement of financial activities    | 6           |
| Balance sheet                        | 7           |
| Notes to the financial statements    | 8 - 12      |

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LEGAL AND ADMINISTRATIVE INFORMATION

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|------------------------------------|--|
| Trustees                           | William McKee<br>Andrew Campbell<br>Thomas Barfoot   |
| Charity number (England and Wales) | 106677   |
| Company number                     | NI646812   |
| Registered office                  | 42 Luney Road<br>MAGHERAFELT<br>Co Londonderry<br>BT45 5JW                                     |
| Independent examiner               | IDS Chartered Accountants LLP<br>23/25 Queen Street<br>COLERAINE<br>Co Londonderry<br>BT52 1BG |
| Bankers                            | First Trust Bank<br>78 Wellington Street<br>BALLYMENA<br>Co Antrim<br>BT43 6AF                 |

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2025

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The trustees present their annual report and financial statements for the year 1 August 2024 to 31 July 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 Memorandum and Articles, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

### Objectives and activities

1. To advance the Christian religion for the benefit of the public.
2. Associating together the said inhabitants and the local authorities voluntary and other organisations in a common effort to show God's love and to bring about reconciliation and unity.

At Healing the Land we:

- Encourage people to develop their relationship with Jesus Christ believing that His desire is to give us life in its fullest (John 10:10).
- Organise events that are open and welcoming to all people in the community. It is our desire to see people from throughout Ireland living peacefully together.
- Interact with people one-on-one in the community to give encouragement and show God's love in practical ways.

### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

### Achievements and performance

*Significant activities and achievements against objectives*

#### Community Outreach

We continued to serve the lonely and most vulnerable across Maghera, Draperstown, and nearby rural areas by sharing God's love in practical ways. Our work primarily supports the elderly, those living alone, and single-parent families. Our Community Outreach Coordinator has continued befriending elderly and isolated individuals, offering prayer, practical help with errands, and support at medical appointments, especially for those who are immobile or have limited family support.

In addition to our regular work in the community we also:

- Delivered multiple bread items weekly (donated weekly by Ditty's Home Bakery).
- Delivered 100 free turkey dinners on Christmas Eve in partnership with Ditty's Bakery, Castledawson. We continued to collaborate with the Maghera Cross Community Link, local Day Centre, Alpha housing and others in the community to ensure that those who needed a meal were provided with one.
- Delivered over 30 food hampers the week before Christmas to those in need of encouragement and support in a season that is difficult and lonely for so many.
- In June, the Maghaberry Prison Gardens Department donated ten hanging baskets, all of which were distributed across the local community to bring encouragement and blessing to others.
- We have been able to serve in various practical ways, i.e. cutting grass, yard clean up, providing furniture, small household jobs etc.
- Our Community Outreach Coordinator continues to support the Maghera Cross Community Link's monthly friendship group.

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

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**Maghaberry Prison**

We continue to coordinate the prison choir in Maghaberry which meets twice a month, and participates in the Carol Service and Easter Service. Choir continues to complement other Chaplaincy programmes already in place and offers a space for men to be encouraged and to encounter God, perhaps for the very first time. We continue to connect with these men on a regular basis, often upon their release, helping them to adapt to life on the outside.

For the 10th year, we were generously provided with 1,400 boxes of chocolates for all of the prisoners and staff in Maghaberry Prison. These were hand delivered to all the men just prior to Christmas. Local fellowships also donated bags of mini-eggs for all of the men which we distributed throughout the prison on Good Friday. These simple but meaningful gifts have been very well received and opened doors for deeper conversations and salvations.

We continue to be invited to share on occasion at Magilligan Prison on Friday evenings. The worship team from Tennessee also returned in October 2024 and took part in services in Maghaberry and Hyde Bank prisons. Just before Christmas, we delivered food hampers to several homes, supporting prisoner families and men who have been released.

Throughout the prisons in Northern Ireland we have seen over 30 men give their lives to the Lord in the past year.

In May 2025, our prison outreach team, had the opportunity to visit and minister once again at the ladies prison in Rusca, Moldova. Over thirty ladies gave their lives to the Lord, and, through contacts with a local bakery in Moldova, we were able to provide bread items for the whole prison population as a gift.

**Alight**

Our monthly young adults gathering continues on the last Saturday evening of each month at Ditty's Bakery in Castledawson, providing a space for worship and biblical teaching that encourages and builds faith. Over the summer, we also hosted two BBQ nights at Barfoot's Cabin, offering the young adults an opportunity to connect in a different setting. In June, some of the Alight young adults travelled to Moldova as part of a team supporting a children's camp. We've been encouraged by feedback from the young adults, who have shared how grateful they are for a space to gather with others their own age. All Alight gatherings are promoted on social media, and all young adults are welcome to come and experience God and the power of His Holy Spirit.

**Bible study**

Our men's bible study continues each Saturday morning and has been an opportunity to bring men together from various denominations and traditions around the Word and prayer. We continue to see these men grow in their faith and we see God moving in each of their lives.

**Baptisms**

We were honoured to baptise seven people in spring 2025, including members of our local community, young adults from Alight, and one prisoner while out on day release.

**Prayer for the local Community**

We continue to gather together on Friday mornings to pray for our local community and land. This included our annual Good Friday prayer gathering at the top of Slieve Gallion to pray over our community.

**Monday nights in Belfast**

We continued our Monday night prayer gatherings at the front of Belfast City Hall. Each Monday night was an opportunity to pray alongside other believers from throughout this land and to share the hope within us with those who stopped to chat with us on the street. We concluded our Monday night gatherings in Belfast in June 2025.

**Collaborating with others**

In addition, we have been supportive of, and have taken part in prayer events coordinated by other organisations encouraging prayer specifically for Ireland and the U.K. We also had the opportunity to encourage the Milltown, Co. Kerry prayer group by sharing at their monthly meetings in August and September 2024.

**Mongolia**

In November 2024, two team members were able to return to Western Mongolia on a missions trip, providing both spiritual and financial support for the ongoing outreach efforts.

**Financial review**

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**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 JULY 2025**

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*Reserves policy*

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

*Major risks*

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**

The charity is a company limited by guarantee and was incorporated on 6 July 2017.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

William McKee

Andrew Campbell

Thomas Barfoot

*Recruitment and appointment of trustees*

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute such amounts as may be required (not exceeding £10) in the event of a winding up.

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

Andrew Campbell  
Trustee



25 March 2026

**INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF HEALING THE LAND LIMITED**

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I report on the financial statements of the charity for the year ended 31 July 2025, which are set out on pages 6 to 12.

**Respective responsibilities of trustees and examiner**

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

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- (ii) 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
- (iii) state whether particular matters have come to my attention.

**Basis of independent examiner's report**

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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

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.



Alison Wallace (FCA)  
IDS Chartered Accountants LLP  
23/25 Queen Street  
COLERAINE  
Co Londonderry  
BT52 1BG

Dated: 25 March 2026

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

**FOR THE YEAR ENDED 31 JULY 2025**

|   |       | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
|   | Notes |                                    |                                  |                    |                                    |                                  |                    |
| <b>Income from:</b>                                   |       |                                    |                                  |                    |                                    |                                  |                    |
| Donations and legacies                                | 2     | 3,193                              | 930                              | 4,123              | 5,540                              | -                                | 5,540              |
| <b>Total income</b>                                   |       | 3,193                              | 930                              | 4,123              | 5,540                              | -                                | 5,540              |
| <b>Expenditure on:</b>                                |       |                                    |                                  |                    |                                    |                                  |                    |
| Raising funds   | 3     | 4,289                              | 1,520                            | 5,809              | 4,347                              | 46                               | 4,393              |
| <b>Total expenditure</b>                              |       | 4,289                              | 1,520                            | 5,809              | 4,347                              | 46                               | 4,393              |
| <b>Net income/(expenditure) and movement in funds</b> |       | (1,096)                            | (590)                            | (1,686)            | 1,193                              | (46)                             | 1,147              |
| <b>Reconciliation of funds:</b>                       |       |                                    |                                  |                    |                                    |                                  |                    |
| Fund balances at 1 August 2024                        |       | 1,276                              | 590                              | 1,866              | 83                                 | 636                              | 719                |
| <b>Fund balances at 31 July 2025</b>                  |       | 180                                | -                                | 180                | 1,276                              | 590                              | 1,866              |

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

**BALANCE SHEET**  
**AS AT 31 JULY 2025**

|   | Notes     | £              | 2025<br>£  | £        | 2024<br>£    |
|---|-----------|----------------|------------|----------|--------------|
| <b>Current assets</b>                                 |           |                |            |          |              |
| Cash at bank and in hand                              |           | 1,320          |            | 1,866    |              |
| <b>Creditors: amounts falling due within one year</b> | <b>8</b>  | <u>(1,140)</u> |            | <u>-</u> |              |
| <b>Net current assets</b>                             |           |                | <u>180</u> |          | <u>1,866</u> |
| <b>The funds of the charity</b>                       |           |                |            |          |              |
| Restricted income funds                               | <b>10</b> |                | -          |          | 590          |
| Unrestricted funds                                    | <b>11</b> |                | <u>180</u> |          | <u>1,276</u> |
|   |           |                | <u>180</u> |          | <u>1,866</u> |

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 July 2025.

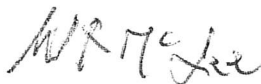
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 25 March 2026

William McKee  
Trustee



Andrew Campbell  
Trustee



Company registration number NI646812 (Northern Ireland)

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 JULY 2025

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#### 1 Accounting policies

##### Charity information

Healing the Land Limited is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 42 Luney Road, MAGHERAFELT, Co Londonderry, BT45 5JW.

##### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Memorandum and Articles, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 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. 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.

##### 1.5 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 settlement will be required, and the amount of the obligation can be measured reliably. All expenditure is accounted for on a payments basis.

##### 1.6 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.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2025

## 1 Accounting policies

(Continued)

**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.

**Derecognition of financial liabilities**

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

## 1.7 Taxation

No provision is required for taxation as the company is defined as a charity for taxation purposes.

## 1.8 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 Income from donations and legacies

|                     | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 3,193                              | 930                              | 4,123              | 5,540                              | -                                | 5,540              |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

## 3 Raising funds

|                                  | Unrestricted funds | Restricted funds | Total Unrestricted funds | Restricted funds | Total        |
|----------------------------------|--------------------|------------------|--------------------------|------------------|--------------|
|                                  | 2025               | 2025             | 2025                     | 2024             | 2024         |
|                                  | £                  | £                | £                        | £                | £            |
| <u>Fundraising and publicity</u> |                    |                  |                          |                  |              |
| Governance Costs                 | 660                | -                | 660                      | 600              | 600          |
| Event costs                      | -                  | -                | -                        | 1                | 1            |
| COVID response                   | -                  | -                | -                        | -                | 46           |
| Advertising                      | -                  | -                | -                        | 437              | 437          |
| Staff costs                      | 3,550              | -                | 3,550                    | 2,500            | 2,500        |
| Support costs                    | 79                 | 1,520            | 1,599                    | 809              | 809          |
|                                  | <u>4,289</u>       | <u>1,520</u>     | <u>5,809</u>             | <u>4,347</u>     | <u>4,393</u> |
| Fundraising and publicity        | <u>4,289</u>       | <u>1,520</u>     | <u>5,809</u>             | <u>4,347</u>     | <u>4,393</u> |

## 4 Support costs

|                  | Support costs | Governance costs | 2025 Support costs | Governance costs | 2024         |
|------------------|---------------|------------------|--------------------|------------------|--------------|
|                  | £             | £                | £                  | £                | £            |
| Bank fees        | 49            | -                | 49                 | 54               | 54           |
| Sundry           | 1,550         | -                | 1,550              | 755              | 755          |
| Audit fees       | -             | 660              | 660                | -                | 600          |
|                  | <u>1,599</u>  | <u>660</u>       | <u>2,259</u>       | <u>809</u>       | <u>1,409</u> |
| Analysed between |               |                  |                    |                  |              |
| Fundraising      | <u>1,599</u>  | <u>660</u>       | <u>2,259</u>       | <u>809</u>       | <u>1,409</u> |

## 5 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 | <u>660</u> | <u>600</u> |

## 6 Employees

The average monthly number of employees during the year was:

|  | 2025     | 2024     |
|--|----------|----------|
|  | Number   | Number   |
|  | <u>1</u> | <u>1</u> |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

| 6 | Employees          | (Continued)  |              |
|---|--------------------|--------------|--------------|
|   | Employment costs   | 2025         | 2024         |
|   |                    | £            | £            |
|   | Wages and salaries | 3,550        | 2,500        |
|   |                    | <u>3,550</u> | <u>2,500</u> |

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

## 7 Taxation

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

## 8 Creditors: amounts falling due within one year

|                 | Notes | 2025         | 2024     |
|-----------------|-------|--------------|----------|
|                 |       | £            | £        |
| Deferred income | 9     | 1,140        | -        |
|                 |       | <u>1,140</u> | <u>-</u> |

## 9 Deferred income

|                       | 2025         | 2024     |
|-----------------------|--------------|----------|
|                       | £            | £        |
| Other deferred income | 1,140        | -        |
|                       | <u>1,140</u> | <u>-</u> |

Deferred income is included in the financial statements as follows:

|                                     | 2025         | 2024     |
|-------------------------------------|--------------|----------|
|                                     | £            | £        |
| Deferred income is included within: |              |          |
| Current liabilities                 | 1,140        | -        |
|                                     | <u>1,140</u> | <u>-</u> |
| Movements in the year:              |              |          |
| Deferred income at 1 August 2024    | -            | -        |
| Resources deferred in the year      | 1,140        | -        |
|                                     | <u>1,140</u> | <u>-</u> |
| Deferred income at 31 July 2025     | <u>1,140</u> | <u>-</u> |

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

## FOR THE YEAR ENDED 31 JULY 2025

## 10 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 August<br>2024<br>£          | Incoming<br>resources<br>£          | Resources<br>expended<br>£          | At 31 July<br>2025<br>£          |
|-----------------------|-----------------------------------|-------------------------------------|-------------------------------------|----------------------------------|
| Community outreach    | 590                               | 930                                 | (1,520)                             | -                                |
| <b>Previous year:</b> | <b>At 1 August<br/>2023<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>At 31 July<br/>2024<br/>£</b> |
| Community outreach    | 636                               | -                                   | (46)                                | 590                              |

## 11 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 August<br>2024<br>£          | Incoming<br>resources<br>£          | Resources<br>expended<br>£          | At 31 July<br>2025<br>£          |
|-----------------------|-----------------------------------|-------------------------------------|-------------------------------------|----------------------------------|
| General funds         | 1,276                             | 3,193                               | (4,289)                             | 180                              |
| <b>Previous year:</b> | <b>At 1 August<br/>2023<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Resources<br/>expended<br/>£</b> | <b>At 31 July<br/>2024<br/>£</b> |
| General funds         | 83                                | 5,540                               | (4,347)                             | 1,276                            |

## 12 Analysis of net assets between funds

|   | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|---|------------------------------------|----------------------------------|--|----------------------------------|--------------------|
| Fund balances at 31 July 2025 are represented by: |                                    |                                  |  |                                  |                    |
| Current assets/(liabilities)                      | (2,230)                            | 2,410                            | 180                                      | 590                              | 1,866              |
|   | (2,230)                            | 2,410                            | 180                                      | 590                              | 1,866              |

## 13 Related party transactions

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