PADDOCK WOOD COMMUNITY ADVICE CENTRE

A COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

Company Number 8006468
Charity Registration Number 1147816

PADDOCK WOOD COMMUNITY ADVICE CENTRE

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PADDOCK WOOD COMMUNITY ADVICE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

CONSTITUTION

Paddock Wood Community Advice Centre is a company limited by guarantee (company registration number 8006468) and a charity registered with the Charity Commission (charity registration number 1147816). It is governed by its Memorandum and Articles of Association (as amended on 1 November 2016), has no share capital and the liability of each member in the event of a winding up is limited to £1.

DIRECTORS AND TRUSTEES

Martin Pengelley	Chair
Alison Cain	Deputy Chair
David Ritchie	Treasurer
Sarah Hamilton	
Robert Machell	

The directors are charity trustees as defined by section 177 of the Charities Act 2011.

MEMBERS

As at 31 March 2026, the Company had five members on its register (five as at 31 March 2025).

REGISTERED OFFICE

Paddock Wood Community Advice Centre
94 Commercial Road
Paddock Wood
Kent
TN12 6DP

INDEPENDENT EXAMINER

Martyn Jenks
M N Jenks & Co Limited
72 Commercial Road
Paddock Wood
Kent
TN12 6DP

BANKERS

HSBC
105 Mount Pleasant
Tunbridge Wells
TN1 1QP

TRUSTEES' REPORT

The Trustees are pleased to present their report together with the independently examined accounts of the charity for the year ended 31 March 2026.

Legal and administrative information set out on page 2 forms part of this report.

The independently examined financial accounts comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice in relation to Accounting and Reporting by Charities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Paddock Wood Community Advice Centre ('PWCAC' or 'Centre') was incorporated on 26 March 2012 as a company limited by guarantee and governed by its Memorandum and Articles of Association. It is a charity registered in England and Wales with the Charity Commission.

Appointment of Trustees

As set out in the Articles of Association, the number of Trustees shall not be less than three but shall not be subject to any maximum. Trustees may be elected at an Annual General Meeting (AGM) or appointed by a resolution of the other Trustees at a Board meeting. Trustees appointed by a resolution of the Board must stand for re-election at the first AGM following such appointment. As a minimum, one third of the Trustees must retire at each AGM so that all Trustees will have retired by the third AGM following their appointment. Trustees who retire may stand for re-election. Currently, it has been agreed that all Trustees will retire at each AGM. All appointed Trustees are members of PWCAC.

Trustee Induction and Training

The Board of Trustees is structured with the aim that it encompasses leadership, business, management, financial, legal and political expertise. It is a requirement that all Trustees have a sound appreciation of the role and activities of the charity before they are appointed. Further, that they are aware of their legal obligations, the content of the charity's Memorandum and Articles of Association, the annual budget and the financial performance.

Trustees attend training courses as appropriate to enable them to undertake their roles for the charity. Training courses have in recent years dealt with the responsibilities of charity Trustees, identification and management of risks, charity finance and accounting and charity law.

Organisation

The Board of Trustees met six times during the year ended 31 March 2026 to administer the affairs of the charity including strategic direction, governance, accounting and risk management. The Centre's Manager, who is responsible for the day to day operations of PWCAC, is invited to attend all Board meetings.

TRUSTEES' REPORT CONTINUED

Risk management

The Trustees recognise that any major risks to which the charity is exposed need to be reviewed and systems put in place to mitigate them.

The Trustees are responsible for ensuring that all risks are identified, assessed and managed in the correct manner and that the internal systems and procedures are robust, relevant and applied rigorously. Accordingly, a committee of the Board comprising two Trustees and a member of the operations team has been established and meets at least once during the year to review the risks, seeks to identify new risks and continues to develop the charity's risk management strategy in compliance with 'Charities and Risk Management (CC26)' issued by the Charity Commission.

The risk management report is reviewed by the Board annually. In addition, all major risks which have been identified are highlighted on the Board agenda and discussed in detail at each meeting with the intention of developing appropriate strategies to provide mitigation.

OBJECTIVES AND ACTIVITIES

PWCAC's objectives are to promote any charitable purpose for the public benefit by the advancement of education, the protection and preservation of health and the relief of poverty, sickness and distress. It provides confidential, impartial advice and information, without charge, from the community advice centre in Paddock Wood.

ACHIEVEMENTS AND PERFORMANCE

PWCAC offers free, confidential and impartial advice on a wide variety of topics, ranging from money guidance and welfare benefits to housing, employment, family and relationship issues. It is differentiated from other advice providers in that it provides easy access to face-to-face advice and support. Given the lack of Legal Aid and the cost of engaging a solicitor privately, clients often have no realistic access to advice on their rights or how to solve issues which they encounter, especially since many clients have limited digital access. PWCAC provides a widely valued community resource.

In February 2021, PWCAC entered a five year lease for its office on the ground floor of 94 Commercial Road and in June 2023, this lease was amended to include the offices on the first floor of the same building, thus increasing the space in which the Centre operates. In February 2026, PWCAC renewed the lease for its office for a further five years on similar terms with the responsibility for the cost of utilities now resting with PWCAC. The landlord has set the rent at £12 per annum compared to an estimated market rent for the office of £24,000. As a result, these accounts recognise a landlord donation in kind of £23,988 and an increase in rent cost by £23,988, taking the rent cost from £12 to £24,000.

As at 31 March 2026, PWCAC had 13 advisers, 11 of whom were volunteers and 2 of whom were paid. In addition, there are two volunteer support staff. In an average week during this financial year, the volunteers gave a total of 86 hours of their time to the charity and the average time input per client was 5.8 hours. During the financial year, the Centre delivered an estimated £1 million of financial benefit for its clients through the advice provided.

TRUSTEES' REPORT CONTINUED

PWCAC represented 13 clients in welfare benefit appeals at First Tier Tribunal over the year and won all but one of these. Most appeals are being heard by phone or video with HM Courts & Tribunal Services and the Centre supports its clients through this process. This is a very valuable service which the Centre offers, as many clients have stated that they would not be able to articulate their issues and rely on PWCAC's experience of presenting their case to the Tribunal. In some cases, the Centre has persuaded the DWP to reverse their decisions on the strength of its written submissions alone. This has meant that those clients have received a positive outcome without the stress of proceeding to appeal stage.

PWCAC has continued to work in partnership with the Paddock Wood Lions which offers utility grants and white goods provision to local individuals experiencing financial hardship.

The Centre's geographical focus remains the Borough of Tunbridge Wells, 66% of its clients live in the Borough, but the Centre also assists clients from Tonbridge and Malling (18%), Maidstone (8%), with the remainder coming from further afield. Given demand is now outstripping the Centre's ability to deliver a quality service to all, focus is on enquiries from residents of Paddock Wood and the neighbouring towns and parishes, especially those whose Councils who have generously contributed to PWCAC.

PWCAC passed its latest Advice Quality Standard Audit in October 2024, which was carried out by the Advice Services Alliance. The Audit takes place every two years and provides assurance as to the quality of the Charity's governance and activities. The next Advice Quality Audit is scheduled to take place in October 2026. In addition to checking and approving the quality of the advice the Centre is giving to its clients, it enables PWCAC to confirm that effective and appropriate policies and procedures are in place and being adhered to.

During the financial year the Centre's volunteers have given 4,461 hours of their time in supporting the work of PWCAC and helping clients. Based on the mean hourly pay rate for all employees in Tunbridge Wells in 2025 of £29.42, as detailed in the Annual Survey of Hours and Earnings 2025 (provisional), the financial value which could be attributed to volunteer time during this period is £131,243. This is not reflected in the financial accounts.

PUBLIC BENEFIT

The Trustees consider that the charity meets the Public Benefit requirements of the Charities Act 2011 (the 2011 Act). The sole purpose of the charity is the provision of advice relating to matters set out in section 3(i) of the 2011 Act and such advice is provided free of charge to any member of the public who seeks it.

TRUSTEES' REPORT CONTINUED

FINANCIAL REVIEW

Income

Income during the financial year amounted to £82,126 (prior year £98,922).

PWCAC is very grateful for the grants and donations received in the year from, The Lottery Community Fund, Paddock Wood Town Council, Kent Community Foundation, Brenchley and Matfield Parish Council, Cranbrook and Sissinghurst Parish Council, Goudhurst Parish Council, Horsmonden Parish Council, Marden Parish Council, several other charitable associations, private individuals and a number of its clients. Income includes the recognised landlord donation in kind of £23,988 (prior year £23,390).

Expenditure

Expenditure totalled £82,017 (prior year £90,587), the main elements of this expenditure being salary for the employed staff members, fees for a specialist consultant adviser, rent cost of the offices, subscription and membership fees for a number of advice services and systems, telephony costs, and other office related costs.

Surplus, Reserves and Cash

The surplus for the year was £109 (prior year surplus £8,335).

As at 31 March 2026, Unrestricted Reserves were £147,457 (prior year £147,348) and Restricted Reserves were £Nil (prior year £Nil). The year end cash balance was £139,396 (prior year £147,423).

PWCAC is dependent upon a limited number of sources for its annual income, the main sources being grants from town and parish councils which are generally constrained by extremely tight financial budgets. Accordingly, the Board of Trustees considers that it would be prudent for the charity to aim to maintain unrestricted cash reserves equivalent to at least 18 months of the annual cost base. In the event such grants are withdrawn, either in whole or in part, the Trustees believe that this policy would enable PWCAC to continue to provide the same current high level of service for a sufficient period while the financial position is fully appraised and efforts made to establish relationships with new financial supporters. Based on the annual costs incurred by the charity during the 2025/26 financial year, unrestricted cash reserves would need to have a prescribed value of £123,026 as at 31 March 2026 in order to satisfy the minimum requirements of the Trustees' reserve policy.

In the event that PWCAC has excess cash to that needed for day to day operations, that cash is invested in an interest bearing bank account with the aim of gaining some extra income with little or no risk. What constitutes excess cash above that required for day to day operations is decided upon by the Treasurer and the Board from time to time.

TRUSTEES' REPORT CONTINUED

PLANS FOR THE FUTURE

In order to ensure the long term future of PWCAC, the Trustees in conjunction with the Manager will:

- regularly seek to recruit new volunteer advisers and undertake training for both new and current advisers;
- continue the charity's activities and ensure suitable coverage of the geographical area around Paddock Wood;
- seek medium to longer term committed funding for specific purposes and for working capital;
- seek dedicated short term funding for specific projects;
- endeavour to build mutually rewarding relationships with other voluntary and charitable organisations;
- maintain the charity's commitment to delivering a service worthy of the Advice Quality Standard.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE UNAUDITED FINANCIAL ACCOUNTS

The Trustees are responsible for preparing the Report and Accounts in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Company law requires the Trustees to prepare accounts that give a true and fair view of the state of affairs of the charity as at the balance sheet date and of its surplus or deficit for the financial period. In doing so, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume the charity will continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the detection of fraud and other irregularities.

The Annual Report and Accounts were approved by the Trustees on 10 September 2026.

Martin Pengelley
Chair

David Ritchie
Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PADDOCK WOOD COMMUNITY ADVICE CENTRE FOR THE YEAR ENDED 31 MARCH 2026

I report on the accounts of the Trust for the year ended 31 March 2026, which are set out on pages 9 to 16.

Respective responsibilities of Trustees and Independent Examiner:

The charity's Trustees (who are also directors of the company for the purpose of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed and I am qualified to undertake the examination being a qualified member of Institute of Chartered Accountants of England and Wales.

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:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes 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 Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view.

Independent Examiner's statement

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements;
   - to keep accounting records in accordance with section 386 of the Companies Act 2006 (the 2006 Act);
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the 2006 Act;
   - which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (applicable to Charities preparing their Accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland – FRS102 Section 1A effective 1 January 2019);

   have not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Martyn Jenks

Signed M N. Jenks.

Dated 10th September 2026

For and on behalf of
M N Jenks & Co Limited
72 Commercial Road
Paddock Wood
Kent TN12 6DP

PADDOCK WOOD COMMUNITY ADVICE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Restricted Funds	Unrestricted Funds General	Total 2026	Total 2025 Restated
		£	£	£	£
Incoming Resources					
Donations and other income	2	-	34,104	34,104	44,058
Rental income	3		1,664	1,664	3,936
Investment income	4	-	4,308	4,308	3,703
Grants	5	20,000	22,050	42,050	47,225
TOTAL INCOMING RESOURCES		20,000	62,126	82,126	98,922
Resources Expended					
Charitable Activities	6	12,957	68,940	81,897	90,467
Governance Costs	7	-	120	120	120
TOTAL RESOURCES EXPENDED		12,957	69,060	82,017	90,587
NET MOVEMENT IN FUNDS		7,043	(6,934)	109	8,335
Funds brought forward at 1 April 2025		-	147,348	147,348	139,013
Use of Restricted Funds for Capital Expenditure		(7,043)	7,043	-	
FUNDS CARRIED FORWARD AT 31 MARCH 2026		-	147,457	147,457	147,348

PADDOCK WOOD COMMUNITY ADVICE CENTRE

BALANCE SHEET AS AT 31 MARCH 2026

	Notes	2026 £	£	2025 £	£
Fixed Assets					
Tangible assets	9		6,378		235
Current assets					
Cash at bank and in hand		139,396		147,423	
Debtors and prepayments	10	4,306		2,153	
		143,702		149,576	
Current liabilities					
Creditors	11	(2,623)		(2,463)	
		(2,623)		(2,463)	
Net current assets			141,079		147,113
Total assets less liabilities			147,457		147,348
Funds					
Restricted funds	12		-		-
Unrestricted funds	13		147,457		147,348
Total Funds			147,457		147,348

The Trustees are satisfied that for the year ended 31 March 2026 the company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006 (the 2006 Act), and that no member of the company has deposited a notice, pursuant to section 476 of the 2006 Act requiring an audit of these accounts.

The Trustees acknowledge their responsibilities for a) ensuring that the charity keeps accounting records which comply with section 386 of the 2006 Act, and b) preparing accounts which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its income and expenditure for the financial year, in accordance with the requirements of section 393 and which otherwise comply with the requirements of the 2006 Act relating to accounts, so far as applicable to the charity.

The accounts were approved by the Board of Trustees on 10 September 2026.

Martin Pengelley
Chair

David Ritchie
Treasurer

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

1. Accounting Policies

(1) Basis of preparation

The Accounts have been prepared under the historical cost convention. The Accounts have been prepared in accordance with Accounting and Reporting Requirements 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 Section 1A) (effective 1 January 2019) and the Companies Act 2006. The Charity constitutes a public benefit entity as defined by FRS 102.

(2) Incoming resources

All incoming resources becoming available to the charity in the year are recognised in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income is deferred to the subsequent accounting period only when the charity has to fulfil conditions before becoming entitled to it, and the conditions have not been fulfilled during the accounting period.

The value of services provided by volunteers has not been included in these accounts.

(3) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. The Charity is not registered for VAT. Expenditure includes all VAT, which cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. There is one functional activity of the charity which is the giving of free and confidential advice and information to the public. It includes both costs that can be allocated directly to this activity and those costs of an indirect nature necessary to support them.

Governance costs include all those costs associated with meeting the constitutional and statutory requirements of the Charity.

(4) Tangible fixed assets and depreciation

Tangible fixed assets which are purchased at a cost of £300 or more are capitalised and are stated at cost less depreciation. Depreciation is provided on a straight-line basis to write off the cost of each asset over its expected useful life, as follows:

Computer Equipment	3 years

(5) Restricted Funds

Restricted funds are subject to specific conditions, usually stipulated by grantors/donors as to how they may be used for particular restricted purposes within the objectives of the Charity.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

2. Donations and Other Income	2026	2025
	£	£
Unrestricted		**Restated**
Donations from Clients	1,701	1,543
Donations from Charitable Trusts	50	5,000
Donations from Corporations and Associations	347	3,635
Donations from Private Individuals	6,182	8,934
Donations in kind	23,988	23,390
Gift Aid Reclaim	1,536	1,554
Other Income	300	2
Total Unrestricted Donations	34,104	44,058
Total Restricted Donations	-	-
Total Donations and Other Income	34,104	44,058

In the financial year, a donation in kind has been recognised of £23,988, equal to the difference between the estimated market rental value (£24,000 per annum) of the PWCAC offices which it occupies under a lease and the actual rental cost in the lease of £12 per annum. The prior year accounts have been restated to recognise a similar donation in kind in the prior year of £23,390. There is a corresponding increase in the rent cost recognised in Premises costs in note 6 of these accounts of £23,988 (prior year increase of £23,390).

3. Rental Income	2026	2025
	£	£
Rents receivable	1,664	3,936
Total Rental Income	1,664	3,936

4. Investment Income	2026	2025
	£	£
Interest receivable	4,308	3,703
Total Investment Income	4,308	3,703

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

5. Grants	2026	2025
	£	£
Unrestricted		
Advice UK	-	1,000
Brenchley and Matfield Parish Council	2,000	2,000
Cranbrook and Sissinghurst Parish Council	500	250
East Peckham Parish Council	-	400
Goudhurst Parish Council	500	500
Hadlow Parish Council	-	75
Hawkhurst Parish Council	-	500
Horsmonden Parish Council	250	-
Kent Community Foundation	5,000	15,000
Marden Parish Council	300	250
Paddock Wood Town Council	13,500	12,000
Post Code Lottery	-	15,000
Yalding Parish Council	-	250
Total Unrestricted Grants	22,050	47,225
Restricted		
Lottery Community Fund	20,000	-
Total Restricted Grants	20,000	-
Total Grants	42,050	47,225

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

6. Resources Expended on Charitable Activities

	Restricted Funds	Unrestricted Funds	Total 2026	Total 2025 Restated
Volunteers	£	£	£	£
Welfare	-	823	823	624
Training	-	715	715	2,368
Travel	-	829	829	1,052
	-	2,367	2,367	4,044
Premises				
Rent	-	24,000	24,000	24,000
Insurance including public and employee liability	-	371	371	401
Office cleaning	-	708	708	775
Fixtures and fittings	-	334	334	180
	-	25,413	25,413	25,356
Management & Administration				
Advice Quality Audit	-	-	-	2,133
Advertising, Promotion and Other	-	1,042	1,042	1,648
Computer equipment, software and maintenance	-	502	502	175
Depreciation	-	900	900	117
Licence and membership fees	-	4,302	4,302	3,820
Postage, printing and copying	-	790	790	757
Professional indemnity insurance	-	600	600	570
Publications and information	-	660	660	326
Recruitment	-	-	-	4,914
Security	-	396	396	372
Staff salaries	12,957	24,347	37,304	36,444
Consultancy services	-	6,125	6,125	7,980
Staff expenses	-	-	-	-
Stationery	-	175	175	459
Telephones	-	1,321	1,321	1,352
	12,957	41,160	54,117	61,067
Total Direct Charitable Expenditure	12,957	68,940	81,897	90,467

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

7. Governance Costs

	2026	2025
	£	£
Independent Examiner's fees	-	-
Insurance premium for Trustees' Indemnity	120	120
Trustee Training	-	-
Trustee Travel Expenses	-	-
	120	120

8. Volunteers and Trustees

Training, travelling and welfare costs of the volunteers are detailed under Resources Expended on Charitable Activities.

None of the Trustees (or any person connected with them) received any remuneration or benefits during the year.

9. Tangible Fixed Assets

	2026 Computer Equipment	2025 Computer Equipment
	£	£
Cost		
As at 1 April	11,262	11,262
Additions	7,043	-
As at 31 March	18,305	11,262
Depreciation		
As at 1 April	11,027	10,910
Charge for the year	900	117
As at 31 March	11,927	11,027
Net book value as at 31 March	6,378	235

During the financial year ended 31 March 2026, PWCAC invested in an IT refresh project to modernise its ageing IT hardware and systems. This project provided resilience for PWCAC to provide its advice, maintain its records securely and improve working capability including remote working. The project was completed at a cost of £7,043 which has been capitalised in fixed assets and is being depreciated over the three years commencing on 1 December 2025. The total depreciation charge in the financial year was £900 (prior year: £117).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

10. Debtors

	2026	2025
	£	£
Debtors	837	278
Prepayments	3,469	3,047
	4,306	2,153

Debtors relate to primarily interest accrued on long term cash savings deposits which are payable at the end of the twelve month deposit period. Prepayments relate to services to be provided to the Centre in the next financial year where the payment for these services was made prior to the end of the current financial year. These services include subscriptions for software systems and charitable licence and membership fees.

11. Creditors

	2026	2025
	£	£
PAYE and NI	1,668	1,747
Pension contributions	236	236
Accruals	719	480
	2,623	2,463

The PAYE and NI creditor relates to the income tax and national insurance due to HMRC in relation to salaries for the three months of January 2026 to March 2026, which was paid in April 2026. The pension contributions creditor relates to employer and employee pension contributions for March 2026 which were paid in April 2026. Accruals at the 2026 year end related to telephony and IT services, printing costs, and payroll services, all of which were paid after the year end.

12. Restricted Funds

	2026	2025
	£	£
Opening balances as at 1 April	-	-
Add Restricted fund income	20,000	-
Less Restricted fund expenditure	(12,957)	-
Transfers between restricted and unrestricted funds	(7,043)	-
Balance as at 31 March	-	-

13. Unrestricted Funds

	2026	2025
	£	£
Opening balance as at 1 April	147,348	139,013
Net Movement in Funds	(6,934)	8,335
Transfers between restricted and unrestricted funds	7,043	-
Balance as at 31 March	147,457	147,348