

Charity registration number 1036934

Company registration number 02762428 (England and Wales)

**THE CASTLE PLAYERS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2022**

# THE CASTLE PLAYERS

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mr A B S Wheeler  
Miss L O J Cutting  
Ms H C Dexter  
Ms C M L Gibson-Bell  
Mrs S Fells  
Ms A Tyler  
Mr L P Sach  
Miss S C Roberts  
Mrs S E Byrne  
Mrs H M Armstrong  
Mrs A E Platten  
(Appointed 12 January 2022)  
Miss H J Brown  
(Appointed 4 May 2022)  
Mr G A Duffy-McGhie  
(Appointed 21 September 2022)

### Secretary

Ms H C Dexter

### Charity number

1036934

### Company number

02762428

### Registered office

c/o Tilley, Bailey & Irvine  
8 Newgate  
Barnard Castle  
County Durham  
DL12 8NG

### Independent examiner

Allen Sykes Limited  
5 Henson Close  
South Church Enterprise Park  
Bishop Auckland  
Co Durham  
DL14 6WA

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# THE CASTLE PLAYERS

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Statement of financial position	6
Notes to the financial statements	7 - 14

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# THE CASTLE PLAYERS

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### *FOR THE YEAR ENDED 31 AUGUST 2022*

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The trustees present their annual report and financial statements for the year ended 31 August 2022.

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 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)" (effective 1 January 2019).

#### **Objectives and activities**

The charity is constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association.

The charity's object and its principal activity continues to be that of the production for payment or otherwise of theatrical or other related events for performance to the public in order to promote, maintain, improve and advance the education of the public and to encourage the arts.

Trustees lead five teams that are responsible for the day-to-day delivery of the charity's affairs - Business & Sustainability, Production, Marketing, Programming and Community. Each team reports to the bimonthly trustee meetings.

The trustees have paid due regard to guidance on public benefit issued by the Charity Commission in deciding what activities the charity should undertake. The trustees believe that the activities set out in the charity's object described above comply with the Charity Commission guidance and further explanation is given in the achievements and performance section of this report.

# THE CASTLE PLAYERS

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

### FOR THE YEAR ENDED 31 AUGUST 2022

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#### Achievements and performance

The 21/22 financial year finally saw a host of Covid-delayed projects come to the stage. The first of these was the November production of three one act plays by Alan Bennett. Each play was the responsibility of a new director, all of whom had taken part in a series of in-house directing work-shops. The three plays: Green Forms, A Visit from Miss Protheroe, and Say Something Happened were very successfully directed by, respectively, Adele Tyler, Phil Sculthorpe and Keith Irons.

The 2022 winter tour was the delayed production of one of Bernard Shaw's most popular plays, 'Pygmalion'. Directed by Laurence Sach it tells the familiar story of Eliza Doolittle's rise in society as she follows the often heartless instruction of her vocal tutor, Professor Higgins. The production opened at The Witham before touring to nine local community venues, proving a popular choice with company and audiences alike.

'Pygmalion' was followed in March by 'Always by Your Side': another delayed project but this time a play and workshop about dementia awareness aimed at year 5 & 6 pupils. The project, developed in partnership with the Barnard Castle Dementia Friendly Community Group, was made possible with funding from Teesdale Action Partnership (TAP), Barnard Castle Lions, Barnard Castle Town Council and Marwood Parish Council. Directed by Laurence Sach, the specially commissioned play written by Jessica Shepherd, workshop exercises devised by Susan Kirkbride, and cast, including 'Oscar' created by Georgia Hill, visited five local schools. A second tour is planned for 2023.

Finally, in April 2022, rehearsals began for the long delayed summer production of 'The Comedy of Errors'. Directed by Gordon Duffy-McGhie, the production had initially started to rehearse in 2020 before being abruptly curtailed by the Covid lockdown. The lifting of restrictions in the first half of 2021 came too late for the production to be rehearsed that year, so 2022 was a time for particular celebration as the tale of identical twins and mistaken identity finally saw the return of The Castle Players for a full week to the rear lawn of the Bowes Museum. Only the raked seating, impossible to risk booking in advance, was missing for the audience, and very likely contributed to lower attendances than in previous years.

The Community Team, under the leadership of Sarah Fells, was once again able to respond to a number of local projects although a return to script-in-hand performances for Residential and Care Homes was still not possible. Projects included Hallowe'en storytelling at the Hub, a presence in costume at the Bowes Museum Christmas Market, readings and songs for the visually impaired group, storytelling at the Hub in March '22, involvement in the Meet Parade in May, and winning a quiz at Stainton in August!

Finally, special mention needs to be made of the Friends of The Castle Players for their commitment to the company, and for their much appreciated and ongoing support.

#### Financial review

The Statement of Financial Activities is part of this report. The Trustees will continue to seek sponsorship to subsidise our productions so as to keep ticket prices as low as possible to encourage a wide audience. We began the year with total funds of £33,922 and ended with funds of £24,906. Our fixed assets comprise costumes, props and electrical equipment for use by Charity, but also available for hire.

Under the Memorandum and Articles of Association the charity has the power to make any investment which the Trustees see fit. The Trustees have considered the most appropriate policy for investing funds and presently these are in Building Society and Bank accounts. The Trustees consider the return on investment to be extremely low in the current financial situation.

Unrestricted free reserves totalled £13,754 excluding designated reserves of £7,984. The present level of free reserves is considered adequate to support the continuation of our yearly productions. The charity maintains unrestricted funds at a sufficient level to cover over 12 months storage, administration and management costs of the company.

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.

## THE CASTLE PLAYERS

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

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#### Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 5th November 1992 and registered as a charity on 26th April 1994. The company was established under a Memorandum of Association, which established the objects and powers of the Charitable Company and is governed under its Articles of Association.

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:

Mr A B S Wheeler

Miss L O J Cutting

Ms H C Dexter

Ms C M L Gibson-Bell

Mrs S Fells

Ms A Tyler

Mrs D Trevor

(Resigned 26 January 2022)

Mr L P Sach

Mrs L Defty

(Resigned 15 May 2022)

Mr K R Defty

(Resigned 15 May 2022)

Miss S C Roberts

Mrs S E Byrne

Mrs H M Armstrong

Mrs A E Platten

(Appointed 12 January 2022)

Miss H J Brown

(Appointed 4 May 2022)

Mr G A Duffy-McGhie

(Appointed 21 September 2022)

Trustees are elected to serve for a maximum of three years after which they must be re-elected at the next Annual General Meeting.

Individuals demonstrating an active interest in the management of our charitable activities can be invited by an existing trustee to join the board.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

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

  
Ms H C Dexter  
Trustee

  
Mr L P Sach  
Trustee

Date: 14.02.23

# THE CASTLE PLAYERS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE CASTLE PLAYERS

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I report to the trustees on my examination of the financial statements of The Castle Players (the charity) for the year ended 31 August 2022.

### **Responsibilities and basis of report**

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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 (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

*J Hindmarsh*

Mrs Jillian Hindmarsh FCA  
Independent Examiner

### **Allen Sykes Limited**

5 Henson Close  
South Church Enterprise Park  
Bishop Auckland  
Co Durham  
DL14 6WA

Dated: *17th February 2023*

# THE CASTLE PLAYERS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b>Income and endowments from:</b>							
Donations and legacies	3	229	-	229	1,803	-	1,803
Charitable activities	4	26,487	-	26,487	7,202	-	7,202
Other trading activities	5	-	-	-	120	-	120
Investments	6	11	-	11	-	-	-
Other income	7	392	-	392	-	-	-
<b>Total income</b>		<b>27,119</b>	<b>-</b>	<b>27,119</b>	<b>9,125</b>	<b>-</b>	<b>9,125</b>
<b>Expenditure on:</b>							
Charitable activities	8	34,310	1,825	36,135	10,980	1,046	12,026
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(7,191)</b>	<b>(1,825)</b>	<b>(9,016)</b>	<b>(1,855)</b>	<b>(1,046)</b>	<b>(2,901)</b>
Fund balances at 1 September 2021		31,782	2,140	33,922	33,637	3,186	36,823
<b>Fund balances at 31 August 2022</b>		<b>24,591</b>	<b>315</b>	<b>24,906</b>	<b>31,782</b>	<b>2,140</b>	<b>33,922</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.



# THE CASTLE PLAYERS

## STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	13		3,168		3,727
<b>Current assets</b>					
Debtors	14	948		948	
Cash at bank and in hand		21,798		29,967	
		<u>22,746</u>		<u>30,915</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(1,008)</u>		<u>(720)</u>	
Net current assets			21,738		30,195
<b>Total assets less current liabilities</b>			<u>24,906</u>		<u>33,922</u>
<b>Income funds</b>					
Restricted funds	16		315		2,140
<u>Unrestricted funds</u>					
Designated funds	17	7,984		6,665	
General unrestricted funds		<u>16,607</u>		<u>25,117</u>	
			24,591		31,782
			<u>24,906</u>		<u>33,922</u>

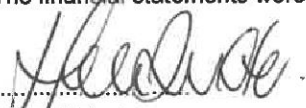
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 August 2022.


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 14.02.23

  
 Ms H C Dexter  
 Trustee

  
 Mr L P Sach  
 Trustee

Company registration number 02762428

# THE CASTLE PLAYERS

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

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### 1 Accounting policies

#### Charity information

The Castle Players is a private company limited by guarantee incorporated in England and Wales. The registered office is c/o Tilley, Bailey & Irvine, 8 Newgate, Barnard Castle, County Durham, DL12 8NG.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). 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 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 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 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.

# THE CASTLE PLAYERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

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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:

Equipment	15% reducing balance
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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.

##### **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.

# THE CASTLE PLAYERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

#### 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.

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.

#### 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 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	229	1,803

#### 4 Charitable activities

	Theatrical productions 2022	Theatrical productions 2021
	£	£
Production Income	26,487	7,202

# THE CASTLE PLAYERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2022

### 5 Other trading activities

	Total	Unrestricted funds
	2022	2021
	£	£
Storage charges	-	120
	<u>          </u>	<u>          </u>

### 6 Investments

	Unrestricted funds	Total
	2022	2021
	£	£
Bank Interest Receivable	11	-
	<u>          </u>	<u>          </u>

### 7 Other income

	Unrestricted funds	Total
	2022	2021
	£	£
Other income	392	-
	<u>          </u>	<u>          </u>

# THE CASTLE PLAYERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

#### 8 Charitable activities

	Theatrical Productions 2022 £	Theatrical Productions 2021 £
Theatrical Productions	28,072	4,522
Share of support costs (see note 9)	7,055	6,784
Share of governance costs (see note 9)	1,008	720
	<u>36,135</u>	<u>12,026</u>
<b>Analysis by fund</b>		
Unrestricted funds	34,310	10,980
Restricted funds	1,825	1,046
	<u>36,135</u>	<u>12,026</u>

#### 9 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Rent & rates	4,200	-	4,200	4,200	-	4,200
Repairs & maintenance	48	-	48	30	-	30
Insurance & licenses	1,310	-	1,310	1,151	-	1,151
Other office costs	461	-	461	467	-	467
Depreciation	559	-	559	657	-	657
Bank charges	134	-	134	64	-	64
Sundry expenses	343	-	343	215	-	215
Accountancy fees	-	1,008	1,008	-	720	720
	<u>7,055</u>	<u>1,008</u>	<u>8,063</u>	<u>6,784</u>	<u>720</u>	<u>7,504</u>
Analysed between Charitable activities	<u>7,055</u>	<u>1,008</u>	<u>8,063</u>	<u>6,784</u>	<u>720</u>	<u>7,504</u>

# THE CASTLE PLAYERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

#### 10 Independent examination fees

Fees payable to the independent examiner	2022 £	2021 £
Independent examination of the charity's annual accounts	1,008	-
Preparation of the charity's annual accounts	-	720
	<u>1,008</u>	<u>720</u>

#### 11 Trustees

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

#### 12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

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

#### 13 Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 September 2021	26,049
At 31 August 2022	<u>26,049</u>
<b>Depreciation and impairment</b>	
At 1 September 2021	22,322
Depreciation charged in the year	559
At 31 August 2022	<u>22,881</u>
<b>Carrying amount</b>	
At 31 August 2022	<u>3,168</u>
At 31 August 2021	<u>3,727</u>

# THE CASTLE PLAYERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

<b>14 Debtors</b>		
	<b>2022</b>	<b>2021</b>
<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
Prepayments and accrued income	948	948
	<u>          </u>	<u>          </u>
<b>15 Creditors: amounts falling due within one year</b>		
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals and deferred income	1,008	720
	<u>          </u>	<u>          </u>
<b>16 Restricted funds</b>		

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 September 2020 £	Resources expended £	Balance at 1 September 2021 £	Resources expended £	Balance at 31 August 2022 £
Teesdale Action Partnership	436	(65)	371	(56)	315
Teesdale Action Partnership Dementia Awareness Project	2,750	(981)	1,769	(1,769)	-
	<u>3,186</u>	<u>(1,046)</u>	<u>2,140</u>	<u>(1,825)</u>	<u>315</u>

#### Details of Restricted Funds

Teesdale Action Partnership - To fund the purchase of small tools;

Teesdale Action Partnership Dementia Awareness Project - To fund the production of a play for junior school students about dementia.



# THE CASTLE PLAYERS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 AUGUST 2022

#### 17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 September 2020 £	Movement in funds Incoming resources £	Balance at 1 September 2021 £	Transfers £	Balance at 31 August 2022 £
Reserves provided for by the Articles of Association	6,665	-	6,665	-	6,665
Dementia Play	-	-	-	1,319	1,319
	<u>6,665</u>	<u>-</u>	<u>6,665</u>	<u>1,319</u>	<u>7,984</u>

#### 18 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 August 2022 are represented by:						
Tangible assets	2,853	315	3,168	3,356	371	3,727
Current assets/(liabilities)	<u>21,738</u>	<u>-</u>	<u>21,738</u>	<u>28,426</u>	<u>1,769</u>	<u>30,195</u>
	<u>24,591</u>	<u>315</u>	<u>24,906</u>	<u>31,782</u>	<u>2,140</u>	<u>33,922</u>

#### 19 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).