

ESSEX RESPITE & CARE ASSOCIATION

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2023**

COMPANY NUMBER : 3088636

REGISTERED CHARITY NUMBER : 1051589

**N S O Associates LLP
Chartered Certified Accountants
75 Springfield Road
Chelmsford
Essex
CM2 6JB**

ESSEX RESPITE & CARE ASSOCIATION

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ESSEX RESPITE & CARE ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

The charity is registered and is a company limited by guarantee governed by its Memorandum and Articles of Association. Charity No. 1051589. Company No. 3088636.

DIRECTORS AND TRUSTEES

The Directors during the year under review were:

Mrs H M Ruane (Resigned February 2023)
Mr E Smart (Resigned September 2022)
Dr S Acharyya
Mr G Page
Ms J Fisher (Resigned August 2022)
Ms N Jones
Mr I King
Mr K Davies (Chairperson from February 2023)
Mr R R Taylor (Appointed March 2023)

SECRETARY

Mrs L Dey (April to July 2022)
Mr K Davies (Appointed July 2022)

REGISTERED OFFICE

Suite One
Well Lane
Danbury
Essex
CM3 4AB

INDEPENDENT EXAMINER

Ms E Oddie
Chartered Certified Accountant
N S O Associates LLP
75 Springfield Road
Chelmsford
Essex
CM2 6JB

BANKERS

The Co-operative Bank PLC
P O Box 101
1 Balloon Street
Manchester
M60 4EP

Aldermore Bank PLC
Apex Plaza,
Forbury Road,
Reading
RG1 1AX

SOLICITORS

Gepp & Sons
5 Springfield Lyons Approach
Springfield
Chelmsford
Essex
CM2 5LB

HUMAN RESOURCES ADVISORS

Avensure Limited
South Central
11 Peter Street
Manchester
M2 5QR

ESSEX RESPITE & CARE ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their report and the unaudited financial statements for the year ended 31 March 2023. These comply with current statutory requirements and with the governing document. This report also serves as a Directors' report as required by the Companies Act 2006.

The Essex Respite & Care Association (ERCA) was incorporated in August 1995, under the name of Mid Essex Respite Care Association, as a company limited by guarantee. It is registered with the Charity Commissioners.

OBJECTIVES

The Company's Memorandum and Articles of Association state its objects to be the support of individuals living with mental illness and to provide respite for their carers.

ACTIVITIES

The principal activity undertaken is the employment of trained Support Workers who provide respite, information and support for carers and care-receivers. This occurs for a few hours per week and is arranged with the agreement of all concerned. It can involve any reasonable assistance or activity that meets the needs of the carer and/or care-receiver and could include assisting with the day-to-day needs of the care-receiver or allowing the carer to have a short break from the caring role.

The assigned Support Worker may provide assistance in the carer's home environment or in the wider community where the care-receiver may engage in a wide range of activities in the company of the Support Worker. These activities may include swimming, bowling, yoga, visits to the cinema, snooker, cycling, shopping or visiting sites of local interest amongst others. The service aims to complement and assist work undertaken by both the Health Authorities and the County Council with whom close contact is maintained. Carers need information as well as respite and with this in mind much information is held in the office and can be accessed by contacting one of the Managers.

PUBLIC BENEFIT

The service is a public benefit available for the use of all care-receivers and carers of people aged 18 years and over with mental health needs in the area.

ORGANISATION

Responsibility under the Company's Memorandum and Articles of Association for controlling its management and administration lies with a Management Board made up of the Trustees, who are also Directors of the Company. The Management Board is appointed by the membership at the Annual General Meeting. At each Annual General Meeting all current Board members are required to retire from office though all such members are eligible for re-election. The minimum number of Board members is three and the maximum is currently twelve. The Board itself may appoint any person to be a Board member either to fill a casual vacancy or as an addition to the existing members. New appointees are identified in a number of ways: through personal contacts of the existing members; as a result of volunteers putting themselves forward at the Annual General Meeting; through voluntary sector recruitment agencies; and through articles and advertising in the press.

All Board members are volunteers and they currently meet monthly to receive reports and to monitor progress. The Chairperson normally deals with any urgent issues arising between meetings and takes decisions when necessary. Committee meetings composed of Board members occur when required - for example, to deal with fundraising. They report their findings back to the Board. Board members are also often involved in assisting the running of the organisation in a variety of ways. The present Board possesses expertise in mental health issues.

The Trustees comply with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Charity Commission in deciding what activities are to be undertaken. Details of Trustees who served on the Board during the year are shown on page 3.

The Company employs two Managers, both on a part-time basis, who report to the Management Board and who are responsible for the delivery of the service. The Managers are assisted by a specialised Client Liaison Officer who is also employed on a part-time basis and two part-time Administrative Assistants. Support Workers are employed to visit carers' and care-receivers' homes and provide support and respite.

ESSEX RESPITE & CARE ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023 – continued

REVIEW OF PROGRESS AND ACHIEVEMENTS

The ending of the Covid-19 pandemic enabled a return to normal working practices and an average of 171 support hours per week were provided during the year to 31 March 2023 which was an increase of 10% from the previous year when an average of 156 hours per week were provided and was a larger number than the 157 hours per week that were provided in 2018/19 before the Covid-19 pandemic. The number of active service users also increased over the year with a total of 42 clients in March 2023 compared with 39 in March 2022. An additional five active clients benefitted from the service during the year.

A three-year Business Plan which set out the organisation's objectives for 2022 to 2025 was formally adopted during the financial year and this determined that there should be expansion of the current client base to allow the organisation to enjoy greater stability. A prerequisite for this was to provide additional administrative support to the managers who would then be less focussed on operational issues and be able to concentrate more on developing relationships with existing referrers and promoting the organisation to attract new clients. To this end monies were obtained to employ an additional part-time administrative officer and the position was filled in March 2023. A Marketing Plan was created to support the Business Plan by increasing awareness of the organisation and raising its profile. It recommended the redesign and distribution of leaflets, enhancements to the existing online platform, networking among potential partners and the creation of a social media presence. Work has commenced on implementing these recommendations. It was also determined that an expansion would require an updating of technology and monies were also obtained during the year enabling the purchase of new business specification laptops, the set-up and roll-out of Office 365, a contract for ongoing IT support from a specialist provider and improved connectivity of office laptops.

The Management Board has continued to be determined that the organisation will deliver a quality service. Consequently, as organisational practices and procedures constantly change, often in response to legislative issues, much consideration was again given to procedures and written procedure documents during the year by building on work provided by QCS Limited with whom a contract was originally entered into during the previous year and which was continued during 2022/23. Progress was made in many areas including Safeguarding Policy, Volunteer Policy, Infection Control Policy as well as Financial Management Policy. The Management Board also determined that comprehensive training would be provided for all support staff and two training days were held in July and December 2022 which covered many areas including the Mental Capacity Act, Dementia Awareness, Safeguarding, Professional Boundaries, Effects of Medication and First Aid.

There were changes to the Management Board during the year. Thanks are due to Mr Eric Smart who left the organisation after ten years as a trustee. For a part of this time Mr Smart had served as the Chairperson and with his resignation Mr Karl Davies was appointed as his successor. There was also a change to the Registered Office during the year with an office move to Danbury owing to the loss of the Chelmsford premises due to redevelopment.

Thanks are due to a number of people and organisations for their help and assistance during the year and in previous years:

- Staff employed by Essex County Council Adults, Health & Community Wellbeing and NHS Mid Essex for their support and guidance.
- Trinity Methodist Church for its continuing support in providing accommodation for meetings, training sessions and fundraising events.
- Administrative and other volunteers who gave their time to the Charity during the year.
- The charitable organisations and individuals who continue to support us and assist in the funding of the organisation (see below).

The Management Board was very pleased to receive donations during the year from The Sobell Foundation, Fowler Smith & Jones Charitable Trust, Essex Community Foundation (from Birketts Charitable Fund and the Diana Tinson Fund), the Thriving Third Sector Fund administered by the Essex Community Foundation, the Postcode Places Trust, The Souter Charitable Trust, The Augustine Courtauld Trust, The 29 May 1961 Charitable Trust, The Mrs Smith & Mount Trust, Chelmer MMM Lodge, The Fore Trust, Cressing Parish Council, Marsh Christian Trust, along with several individuals. The Management Board is grateful to all the donors.

Finally, thanks are due to the Management, Support Workers, volunteers and members of the Management Board. Without the efforts of all the aforementioned people ERCA would not be held in such high regard.

ESSEX RESPITE & CARE ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023 - continued

FINANCES

The overall financial effect of the year's activities was a surplus with net incoming resources of £4,610 compared with net outgoing resources of £22,549 in the previous financial year. This increased total funds at 31 March 2023 to £79,994 (2022 - £75,384). Apart from the Unrestricted or General Fund three Restricted Funds operated during the financial year receiving monies, or carrying forward monies from previous years, specifically for the employment of support staff (expenditure of £18,000), for Covid-19 infection control (expenditure of £350) and for Information Technology (expenditure of £3,642). Nearly all resources accrued at 31 March 2023 related to the Unrestricted Fund (£74,452) whilst the Restricted Funds collectively showed balances in hand of £5,542.

The largest source of income during the year for the Company was from client fees with £218,494 received which represented a little under 78% of total Company income (2022 - 81%). Income from membership and donations was £61,796 (almost 22% of total Company income) of which the largest donation was £15,000 received from The Postcode Community Trust. Two other notable sums of £10,000 each were received via the Essex Community Fund (from Birketts Charitable Fund and the Diana Tinson Fund) and from The Fore Trust. Small sums also accrued from bank interest (£311) and miscellaneous income (£1,175).

Concerning expenditure staff salaries and wages plus associated costs amounted to £206,758 (2022 - £176,544). The other main item of expenditure was again travel and subsistence which totalled £32,803 (2022 - £27,386).

The overall financial surplus of £4,610 in 2022/23 was a noticeable improvement on the previous financial year when a deficit of £22,549 was incurred. A major reason for this was an increase in donations received - £61,706 compared to £40,543 in 2021/22. The other main reason was that the Management Board considered it necessary to increase charges for the service by a considerable amount and in August 2022 the hourly fee rose from £20.00 to £23.50 – an increase of 17.5%. During the Covid-19 pandemic fee charge increases had been kept to a minimum as the full service was not available to all clients but with the start of the 2022/23 financial year in April 2022 the service provided had resumed close to that of pre-pandemic years with staff generally able to meet clients face-to-face again. In turn this resulted in increased expenditure in several areas including travel and subsistence and the costs of client activities. As in previous years the need to generate additional income brought into focus the issue of the balance between fees charged and donations sought as any increase in fees to more closely mirror the full cost of the service could result in reduced demand for the service from clients and a reduction in referrals from Essex County Council.

Other financial issues had to be addressed during the year including the high price of fuel with the cost of travel on its own rising from £23,741 in 2021/22 to £29,284 – an increase of 23% which was much greater than the 10% increase in client hours over the same period. Whilst the price of fuel returned to a more normal level by year end the necessary increases to mileage rates underlined the dependence of service provision on transport to and with clients. A further issue that arose particularly in the early part of the year, in common with many other businesses in the care sector, was the difficulty of recruiting support staff. This difficulty led the Management Board to implement a recruitment package at a cost of approximately £1,800 which resulted in the recruitment of five additional members of staff and this allowed a service to be maintained to all clients.

The accounts have been examined by N S O Associates LLP having regard to the requirements of current legislation and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

FUTURE PLANS

It is planned to increase the number of hours of weekly service delivery both within the existing base area of Mid and West Essex and beyond to North and South Essex.

It is an aim to reduce the organisation's reliance on grants and to move closer towards a model of financial self-sustainability.

It is planned to continue with the implementation of the Marketing Plan agreed during the year.

ESSEX RESPITE & CARE ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023 - continued

PROVISION OF SERVICES

There are now no contractually agreed minimum service requirements.

QUALITY MANAGEMENT

The Company has in place a set of quality standards with documented procedures to ensure that activities are undertaken in a professional manner and in compliance with all employment and health and safety at work legislation and with relevant professional codes of conduct. These quality standards are continually under review.

STAFF MANAGEMENT

An appraisal scheme for all staff is now actively operated.

RESERVES POLICY

The Management Board has reconsidered its policy as regards the minimum level of reserves to be maintained and has set a target of maintaining a financial reserve sufficient for an orderly closure of the business, including an amount to cover redundancy payments, in the event of adverse contingencies. The sum required to achieve this at 31 March 2023 is approximately £48,000 compared with Unrestricted Fund net current assets at that date of £74,225.

INVESTMENT POLICY

At the present time the Company deposits monies that are not immediately required in bank accounts held with the Co-operative Bank plc and the Aldermore Bank plc. Whilst the Company's Memorandum of Association permits investing such monies in a wide variety of ways, there are currently no plans to use these powers. All such monies will continue to be held in "risk-free" bank accounts.

RISK REVIEW

It is the stated policy of the Management Board to conduct an annual assessment of the risks affecting the Company and to prepare and keep updated a risk register. The likelihood and impact of the identified risks are considered as are the controls in place and possible further steps to mitigate them to reduce the residual risk to the organisation. The Trustees can confirm that the major risks to which the Company is exposed have been reviewed and systems have been established to mitigate those risks where possible.

On behalf of the Trustees



Karl Davies,
Chair of the Trustees.

Date: 10/10/2023

ESSEX RESPITE & CARE ASSOCIATION

Independent Examiner's Report to the Trustees of Essex Respite & Care Association

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Essex Respite & Care Association ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of the charitable company 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 charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('the 2011 Act') and 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

- accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a true and fair view which is not a matter considered as part of an independent examination; or
- 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.

Elaine Oddie OBE MA FCA FCCA
Chartered Certified Accountant
N S O Associates LLP
75 Springfield Road
Chelmsford CM2 6JB

Elaine

Date: 10 October 2023

ESSEX RESPITE & CARE ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted Fund	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income and Endowments from:					
Voluntary income:					
Donations & Legacies		35,576	26,220	61,796	40,609
Investments		297	14	311	5
Charitable Activities:					
Fees for Services		218,494	0	218,494	174,575
Other		1,175	0	1,175	376
Total Income and Endowments		£255,542	£26,234	£281,776	£215,565
Expenditure on:					
Charitable Activities	2	253,899	20,792	274,691	234,081
Raising Funds		1,275	1,200	2,475	4,033
Total Expenditure	3	£255,174	£21,992	£277,166	£238,114
Net Income		368	4,242	4,610	(22,549)
Balances brought forward at 1 April 2022		74,084	1,300	75,384	97,933
Balances carried forward at 31 March 2023		£74,452	£5,542	£79,994	£75,384

The net incoming (outgoing) resources before transfers are also the net income (expenditure) for the year.
The notes on pages 11 to 14 form part of these accounts

BALANCE SHEET AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible fixed assets	5	1,907	1,233
Current Assets			
Debtors	6	24,501	16,128
Cash at bank and in hand		83,393	81,859
		107,894	97,987
Liabilities			
Creditors: Amounts falling due within one year	7	29,807	23,836
Net Current Assets		78,087	74,151
Net Assets		£79,994	£75,384
Funds			
Unrestricted		74,452	74,084
Restricted		5,542	1,300
		£79,994	£75,384

For the period ended 31 March 2023, the Charitable Company is entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Trustees responsibilities:

- The Trustees have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Trustees



Karl Davies.
Chair of the Trustees.

Date: 10/10/2023

The notes on pages 11 to 14 form part of these accounts

ESSEX RESPITE & CARE ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

1. ACCOUNTING POLICIES

Accounting Convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

Tangible Fixed Assets

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

Plant and machinery etc.	- 25% on reducing balance
Information technology equipment	- 50% on reducing balance

Investment Income

Interest receivable is included gross.

Pensions

Since February 2017 all staff have had the option to join a defined contribution pension scheme which complies with the Pensions Act 2008.

Rent and Rates

Payments under the licence agreement for office premises are charged in the Statement of Financial Activities on a monthly basis.

Incoming Resources

Donations, gifts and receipts from fundraising are accounted for in the financial year of receipt.

Resources Expended

All liabilities are accounted for in the financial year to which they relate. Apportionments of expenditure have been made on the basis of staff time and salaries and wages where applicable or by specific identification of attributable costs.

ESSEX RESPITE & CARE ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 - continued

2. CHARITABLE ACTIVITIES

	Unrestricted Fund £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Direct Costs				
Wages, National Insurance, Pension	128,626	16,800	145,426	121,899
Travel and Subsistence	31,420	0	31,420	26,822
Care Receiver Activities	6,790	0	6,790	5,624
	<u>£166,836</u>	<u>£16,800</u>	<u>£183,636</u>	<u>£154,345</u>
Support Costs				
Wages, National Insurance, Pension	61,332	0	61,332	54,645
Staff Training Courses	2,181	0	2,181	2,014
Telephones	2,356	0	2,356	1,850
Printing, Postage and Stationery	1,909	0	1,909	1,486
Rent and Rates	7,132	0	7,132	6,588
Insurances	974	0	974	788
Travel and Subsistence	1,383	0	1,383	564
Payroll Processing Charges	1,270	0	1,270	1,064
Independent Examination Fee	1,050	0	1,050	1,020
Computer Costs	943	2,412	3,355	2,244
Support Worker Overheads	353	0	353	247
Recruitment	0	0	0	1,627
HR & Procedures	4,535	0	4,535	4,103
Depreciation	206	1,580	1,786	935
Office Move	571	0	571	0
Sundry Expenses	868	0	868	561
	<u>£87,063</u>	<u>£3,992</u>	<u>£91,055</u>	<u>£79,736</u>
Total Charitable Activities	<u>£253,899</u>	<u>£20,792</u>	<u>£274,691</u>	<u>£234,081</u>

3. EXPENDITURE ON

	Staff Costs £	Depreciation £	Other Costs £	Total 2023 £	Total 2022 £
Charitable Activities:					
Direct Costs	145,426	0	38,210	183,636	154,345
Support Costs	61,332	1,786	27,937	91,055	79,736
Raising Funds	0	0	2,475	2,475	4,033
	<u>£206,758</u>	<u>£1,786</u>	<u>£68,622</u>	<u>£277,166</u>	<u>£238,114</u>

4. EMPLOYEES AND TRUSTEES

	2023 £	2022 £
Staff Costs:		
Wages and Salaries	196,002	168,087
National Insurance	5,407	4,190
Pension Costs	5,349	4,267
	<u>£206,758</u>	<u>£176,544</u>

ESSEX RESPITE & CARE ASSOCIATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 - continued

4. EMPLOYEES AND TRUSTEES (CONTD)

	2023	2022
Average Number of Paid Employees (Full time equivalents)		
Management and Supervision	1.3	1.3
Administration	0.2	0.2
Support Workers	6.7	6.2
	<u>8.2</u>	<u>7.7</u>

No employee earned £60,000 or more during the year.

None of the Trustees received any remuneration or claimed any expenses during the year ended 31 March 2023.

5. TANGIBLE FIXED ASSETS

	Equipment £
Cost:	
At 1 April 2022	5,261
Additions	2,460
Retirements	(246)
At 31 March 2023	<u>£7,475</u>
Depreciation:	
At 1 April 2022	4,028
Charge	1,709
Retirements	(169)
At 31 March 2023	<u>£5,568</u>
Net book value:	
At 31 March 2023	<u>£1,907</u>
At 31 March 2022	<u>£1,233</u>

6. DEBTORS: Amount falling due within one year

	2023 £	2022 £
Licence Deposit	0	1,000
Prepayments and Accrued Income	24,501	15,128
	<u>£24,501</u>	<u>£16,128</u>

7. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Trade Creditors	522	475
Other Creditors	29,285	23,361
	<u>£29,807</u>	<u>£23,836</u>

ESSEX RESPITE & CARE ASSOCIATION**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 - continued****8. ANALYSIS OF FUNDS**

	Balance 1 April 2022 £	Income £	Expenditure £	Balance 31 March 2023 £
Unrestricted Fund	74,084	255,542	255,174	74,452
Restricted Funds:-				
Support Staff (1)	0	18,000	18,000	0
Infection Control (2)	1,300	2	350	952
Information Technology (3)	0	8,232	3,642	4,590
Total Restricted Funds	1,300	26,234	21,992	5,542
Total Funds	£75,384	£281,776	£277,166	£79,994

(1) Income specifically received for the employment of support staff.

(2) Income specifically received for purchases needed to operate during the Covid-19 pandemic.

(3) Income specifically received for expenditure on computers and computer systems.

9. ANALYSIS OF NET ASSETS AT 31 MARCH 2023

	Tangible Fixed Assets £	Net Current Assets £	Total £
Unrestricted Fund	227	74,225	74,452
Restricted Funds	1,680	3,862	5,542
Total Funds	£1,907	£78,087	£79,994

10. LIMITED LIABILITY

The Company's liability is limited by guarantee.

11. ULTIMATE CONTROLLING PARTY

The Company is controlled by its Directors and Trustees and, as such, has no ultimate controlling party.

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 202315

