

ELECTRONIC IMMIGRATION NETWORK

COMPANY REGISTRATION NUMBER: 3273715
England
CHARITY REGISTRATION NUMBER: 1059147

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2023

ELECTRONIC IMMIGRATION NETWORK

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023

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Report of the trustees for the year ended 31st December 2023

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st December 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the 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).

Reference and administrative information

Charity Name: ELECTRONIC IMMIGRATION NETWORK

Charity Number: 1059147

Company Number: 3273715 (England)

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Gary McIndoe *Chair of Trustees*

Denise McDowell

Geoffrey Care

Andrew Jones

Rheba Glazier

Adam Pipe (appointed 2nd December 2023)

Office manager

Alex Ross

Registered Office

Office 116 Regus

St. James Tower

7 Charlotte Street

Manchester M1 4DZ

Independent Examiners

Community Accountancy Service Limited

The Grange, Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

Co-operative Bank plc, PO Box 101, Balloon Street, Manchester, M60 4EP
 Shawbrook Bank Ltd, Lutea House, Warley Business Park, The Drive, Great Warley, Brentwood, Essex
 CM13 3BB

Objectives and activities

The purposes of the charity are to advance the education of the public by the improvement and diffusion of knowledge and information about all aspects of immigration, nationality and refugee law and practice. EIN is dedicated to the empowerment and support of organisations and individuals whose purpose is to provide advice and support to immigrants and asylum seekers by publishing electronic information on migration issues for effective representation, education and debate.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting its policies for the year.

The charity furthers its charitable purposes for the public benefit by providing access to the latest case law, country information, legislation and other resources on one site either free, or to subscribers at an affordable price. This information is vital to those providing advice and representation on immigration, asylum and human rights cases, including appeals. The section of the website for non-subscribers is open to everyone and provides bespoke resources such as the Best Practice Guide to asylum appeals; latest news and opportunities to advertise forthcoming events and training opportunities.

EIN also provides practitioners with a directory of country experts which has been compiled over the last ten years and is widely valued by practitioners and academics.

Structure, governance and management

EIN is a company limited by guarantee governed by its Articles of Association dated 10th October 2011. It was registered as a charity with the Charity Commission on 12th November 1996.

Appointment of trustees

As set out in the Articles of Association one third of the trustees shall retire by rotation. Those retiring by rotation shall be those who have been longest in office, and may offer themselves for re-election.

Trustee induction and training

Trustees may be drawn from member organisations and are familiar with the work of the charitable company. Trustees receive an induction pack upon election to the Board. The Charity Commission's pack for trustees is sent to new Trustees.

Organisation

The board of trustees administers the charity. EIN has a voluntary Board of Trustees, elected, nominated or co-opted and may be up to 15 individuals. Trustees may be representatives of member organisations or individuals and can co-opt up to 5 more Trustees at the AGM or from time to time as required provided that the total number of co-opted Trustees does not exceed one third

of the total. Trustees meet a minimum of once a quarter, with an annual strategy meeting. Trustees are responsible for the strategic direction and policies of the charitable company. A scheme of delegation is in place and day to day responsibility for the provision of services rests with the Chief Executive.

A review of our achievements and performance

The year saw further primary legislation in the form of the Illegal Migration Act 2023, and numerous changes to Immigration Rules affecting all aspects of immigration and asylum practice. The need for the affordable, comprehensive resources that EIN provides is more acute than ever.

Our Legal Director Marianne Nienhuis and Office Manager Alex Ross continue to manage and develop our activities in pursuance of EIN's charitable objectives.

I would again like to pay particular tribute to the tireless work John Kelly undertakes for the site. Its relevance is second to none because of John's diligence and skill.

We have welcomed a new trustee – Adam Pipe, a barrister at No 8 Chambers in Birmingham – and look forward to working with him in the future.

On the members' site, our body of case law remains impressive and up to date, benefiting from the search engine's ability to highlight similar cases, and from the headnotes written by Mark Symes of Garden Court Chambers, to whom we remain grateful.

The Best Practice Guide to Asylum and Human Rights Appeals was again updated in 2023. We are grateful to Alison Pickup, Monika Nollet, Rowena Moffatt and Mark Henderson for their commitment to this online publication which is highly valued by practitioners.

We would like once again to thank Claire Bates and Kate Hardman for their work at our office in Manchester.

Financial review

Our main income continues to be generated from the subscriptions paid by our members. Our pricing structure was updated during 2023 to take account of inflation.

The site continues to be popular within the sector for advertising job opportunities at reasonable rates.

The experts' directory also brings in a further modest income.

EIN finances remain stable and viable, we have managed to increase our total reserves during this financial year.

Total income in the year increased by £17,297 to £219,068 and expenses increased by £17,177 to £200,607 leaving a surplus of £18,461.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest-bearing deposit accounts.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st December 2023 was £179,703 of which £179,392 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately six months of unrestricted charitable expenditure and still be able to offer statutory redundancy should the Charity cease to operate for any reason. We calculate that this would equate to approximately £100,500 at current levels of activity.

Having regard to the reserves and the budget the trustees consider that the charity is a going concern.

Risk management

The trustees have reviewed and examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that necessary steps can be taken to lessen these risks. Systems of internal control have been instituted to provide reasonable, but not absolute, assurance against material mis-statement or loss and to ensure that the assets are safeguarded against unauthorised use. This includes the creation of a strategic plan for the charity, the setting of annual budgets and quarterly reporting of finances to the Trustees.

Plans for Future Periods

Governance of the charity continues to be strong, and the Trustees are pleased at the way our Legal Director and Office Manager work together in complementing roles. Both have shown tremendous drive in their respective roles, and are developing a programme of website and outreach developments that will ensure EIN continues to thrive.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Note 17 refers to transactions reported in the current year.

Trustees' responsibilities in relation to the financial statements

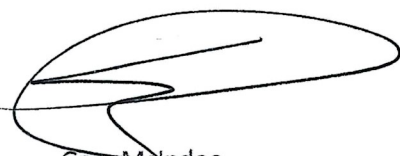
The charity trustees (who are also the directors of Electronic Immigration Network for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

A handwritten signature in black ink, appearing to read 'Gary McIndoe', enclosed within a large, loopy oval shape.

Gary McIndoe

Trustee

Date: 4 June 2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ELECTRONIC IMMIGRATION NETWORK

I report on the accounts of the company for the Year Ended 31st December 2023, which are set out on pages 7 to 16.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in 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 ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to 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' and the report is limited to those matters set out in the statement below.

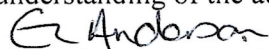
Independent examiner's statement

In connection with 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; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



EL Anderson MA FCA CTA
Community Accountancy Service Ltd
The Grange, Pilgrim Drive
Beswick, Manchester, M11 3TQ

Date: 4th June 2024

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**
(incorporating Income and Expenditure Account)

		Restricted			
	Notes	Unrestricted Funds 2023 £	Funds 2023 £	2023 £	2022 £
INCOME FROM:					
Charitable Activities	2	202,876	-	202,876	187,456
Other Trading Activities	3	14,535	-	14,535	13,945
Investment Income		1,657	-	1,657	370
TOTAL		<u>219,068</u>	<u>-</u>	<u>219,068</u>	<u>201,771</u>
EXPENDITURE ON:					
Raising Funds	4	5,760	-	5,760	6,593
Other Charitable Activities	5	194,847	-	194,847	176,837
TOTAL		<u>200,607</u>	<u>-</u>	<u>200,607</u>	<u>183,430</u>
NET MOVEMENT IN FUNDS		18,461	-	18,461	18,341
RECONCILIATION OF FUNDS					
Total funds brought forward	13	161,242	-	161,242	142,901
TOTAL FUNDS CARRIED FORWARD	13	<u>179,703</u>	<u>-</u>	<u>179,703</u>	<u>161,242</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 16 form part of these accounts.

ELECTRONIC IMMIGRATION NETWORK

Reg Co No 3273715

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BALANCE SHEET AS AT 31 DECEMBER 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Assets	9	311	1,157
CURRENT ASSETS			
Debtors	10	20,982	14,967
Cash at Bank & in Hand		183,904	169,694
		<u>204,886</u>	<u>184,661</u>
LIABILITIES:			
Creditors: Amounts falling due within one year	11	<u>(25,494)</u>	<u>(24,576)</u>
NET CURRENT ASSETS		179,392	160,085
TOTAL NET ASSETS		<u>179,703</u>	<u>161,242</u>
THE FUNDS OF THE CHARITY:			
Restricted Income Funds	14	-	-
Unrestricted Income Funds	14	<u>179,703</u>	<u>161,242</u>
		<u>179,703</u>	<u>161,242</u>

For the year ending 31st December 2023 the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

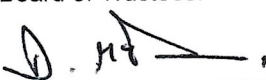
~ The members have not required the company to obtain an audit of its accounts for the period in question in accordance with section 476,

~ The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved on behalf of the Company's Board of Trustees:

Trustee



Denise McDowell

Trustee



Gary McIndoe

Date: 4th June 2024

The notes on pages 10 to 16 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST DECEMBER 2023

	Notes	2023 £	2022 £
RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES			
Net movement in funds		18,461	18,341
Add back: depreciation		846	845
Deduct investment income		(1,657)	(370)
Decrease/(increase) in debtors		(6,015)	(4,939)
Increase/(decrease) in creditors		918	(3,576)
Net cash used in operating activities		<u>12,553</u>	<u>10,301</u>
Cash flows from investment activities:			
Interest		1,657	370
Purchase of fixed assets		-	(931)
Net cash provided by investing activities		<u>1,657</u>	<u>(561)</u>
Increase/(decrease) in cash and cash equivalents during the year		14,210	9,740
Cash and cash equivalents brought forward		169,694	159,954
Cash and cash equivalents carried forward		<u>183,904</u>	<u>169,694</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. 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 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are no restricted funds at the year end.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(d) Expenditure Recognition

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 an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time and facilities used in each activity.

The allocation of support and governance costs is analysed in note 6.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

(g) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in Note 5.

(h) Tangible fixed assets and depreciation

Fixed assets are included in the accounts at net book value. Additions of a single item or a group of similar assets exceeding £500, are capitalised at cost (valuation for donated assets).

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Computer Equipment	33.33% on cost
Furniture & Equipment	33.33% on cost

Website development costs are charged against expenditure as incurred.

(i) Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full. The Charity is registered for VAT.

(j) Pensions

The charity currently administers contributions to a pension schemes on behalf of individuals.

The charity offers access to a defined contribution (stakeholder) pension scheme. Contributions are charged to the income and expenditure account when incurred. The charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

(k) Contingent liabilities

A contingent liability is identified and disclosed for those transactions resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control.

(l) Debtors

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

(m) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 INCOMING FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total 2023
	£	£	£
EIN /HJT Joint Membership	186,497		186,497
EIN Only Membership	16,379		16,379
	<u>202,876</u>	<u>-</u>	<u>202,876</u>
Previous Year:			
	Unrestricted	Restricted	Total 2022
	£	£	£
EIN /HJT Joint Membership	171,261		171,261
EIN Only Membership	16,195		16,195
	<u>187,456</u>	<u>-</u>	<u>187,456</u>

3 INCOME FROM TRADING ACTIVITIES

	Unrestricted	Restricted	Total 2023
	£	£	£
Website Advertising	3,705		3,705
Experts Directory	7,795		7,795
HJT Only Membership	3,035		3,035
	<u>14,535</u>	<u>-</u>	<u>14,535</u>
Previous Year:			
	Unrestricted	Restricted	Total 2022
	£	£	£
Website Advertising	4,400		4,400
Experts Directory	5,995		5,995
HJT Only Membership	3,550		3,550
	<u>13,945</u>	<u>-</u>	<u>13,945</u>

4 EXPENDITURE ON RAISING FUNDS

	2023	2022
	£	£
Salaries and Wages	2,953	3,786
Support Costs	2,807	2,807
	<u>5,760</u>	<u>6,593</u>
All unrestricted.		

ELECTRONIC IMMIGRATION NETWORK

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

5 EXPENDITURE ON CHARITABLE ACTIVITIES	Information	2023	2022
	Services		
Costs directly allocated to activities	£	£	£
Salaries and Wages	55,493	55,493	50,686
Pension Costs	4,734	4,734	4,357
Staff Travel & Subsistence	214	214	658
Other Staff Expenses	35	35	50
Guides & Information	10,600	10,600	5,000
Publications & Subscriptions	333	333	36
Database & Website			
Indexing, Scanning & Editing	5,050	5,050	3,300
Website Costs	4,246	4,246	10,341
Consultancy	12,333	12,333	11,175
HJT Database Fees	64,269	64,269	60,107
Support Costs	31,265	31,265	25,260
Governance Costs	6,275	6,275	5,867
	<u>194,847</u>	<u>194,847</u>	<u>176,837</u>
Restricted	-	-	-
Unrestricted	<u>194,847</u>	<u>194,847</u>	<u>176,837</u>
	<u>194,847</u>	<u>194,847</u>	<u>176,837</u>

6 ALLOCATION OF GOVERNANCE AND SUPPORT COSTS

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	Basis of Apportionment	General Support	Governance	Total 2023	Total 2022
		£	£	£	£
Salaries and Wages	Staff Time	17,901	3,159	21,060	18,157
Staff Training	Staff Time	115		115	-
Telephone & Internet	Staff Time	310		310	100
IT & Computer Maintenance	Staff Time	343		343	334
Payroll Charges	Staff Time	494		494	512
Printing, Stationery & Postage	Staff Time	114		114	123
Insurance	Staff Time	837		837	733
Rent	Staff Time	9,600		9,600	9,383
Sundries	Staff Time	50		50	170
Depreciation	Staff Time	846		846	845
Bad Debts	Staff Time	3,007		3,007	(173)
Minor Equipment	Staff Time	-		-	15
Credit Card Charges	Staff Time	455		455	592
Trustee Meetings & Travel	Governance		1,100	1,100	993
Accountancy	Governance		1,945	1,945	2,080
Bank Charges	Governance		71	71	70
		<u>34,072</u>	<u>6,275</u>	<u>40,347</u>	<u>33,934</u>
Unrestricted		<u>34,072</u>	<u>6,275</u>	<u>40,347</u>	<u>33,934</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

7 ANALYSIS OF STAFF COSTS

	2023	2022
	£	£
Salaries and wages	78,898	71,801
Social security costs	608	3,344
Pensions	4,734	1,841
	<u>84,240</u>	<u>76,986</u>

No employee received remuneration of more than £60,000.

The charity employed 4 people during the year on a part time basis.

The average number of employees during the year, calculated on the basis of full time equivalents was as follows:

	Number	Number
Services	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>

The charity considers its key management personnel comprises the trustees and office manager
Total employment benefits, including employer pension contributions of key management personnel were £19,843 (2022 £16,749).

8 INDEPENDENT EXAMINER FEES

	2023	2022
	£	£
Independent Examination Fees	990	990
Other financial services	1,449	1,602
	<u>2,439</u>	<u>2,592</u>

9 TANGIBLE FIXED ASSETS

	Furniture & Equipment	Computer Equipment	Total
	£	£	£
COST			
At 1 January 2023	410	6,410	6,820
Additions	-	-	-
Disposals	-	-	-
At 31 December 2023	<u>410</u>	<u>6,410</u>	<u>6,820</u>
DEPRECIATION			
At 1 January 2023	410	5,253	5,663
Charge for Year	-	846	846
Disposals	-	-	-
At 31 December 2023	<u>410</u>	<u>6,099</u>	<u>6,509</u>
NET BOOK VALUE			
At 31 December 2023	-	311	311
At 31 December 2022	-	<u>1,157</u>	<u>1,157</u>

10 DEBTORS

	2023	2022
	£	£
Trade Debtors	16,827	11,066
Other Debtors	1,444	1,444
Prepayments	2,711	2,457
	<u>20,982</u>	<u>14,967</u>

Debtors and prepayments related to unrestricted funds in both 2023 and 2022.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

11 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023 £	2022 £
Other Creditors	1,484	2,212
Taxation & Social Security Costs	3,371	3,677
Deferred Income	10,638	8,626
Accruals	10,001	10,061
	<u>25,494</u>	<u>24,576</u>

Creditors and accruals relate to unrestricted funds both in 2023 and 2022.

DEFERRED INCOME

Deferred income comprises membership fees in advance.	£	£
Balance as at 1st January	8,626	8,865
Amount deferred in year	10,638	8,626
Amount released in year	(8,626)	(8,865)
Balance as at 31st December	<u>10,638</u>	<u>8,626</u>

12 TRUSTEES' EXPENSES

No remuneration has been paid or is due to be paid to any of the trustees in respect of the period.

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

13 ANALYSIS OF CHARITABLE FUNDS

	At 1st Jan 2023 £	Incoming Resources £	Resources Expended £	Transfers £	At 31st Dec 2023 £
Unrestricted Funds:					
General	161,242	219,068	(200,607)		179,703
	<u>161,242</u>	<u>219,068</u>	<u>(200,607)</u>	<u>-</u>	<u>179,703</u>
	At 1st Jan 2022 £	Incoming Resources £	Resources Expended £	Transfers £	At 31st Dec 2022 £
Unrestricted Funds:					
General	142,901	201,771	(183,430)		161,242
	<u>142,901</u>	<u>201,771</u>	<u>(183,430)</u>	<u>-</u>	<u>161,242</u>

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Tangible Fixed Assets	311		311	1,157
Cash at Bank & in Hand	183,904		183,904	169,694
Net Current Assets (Liabilities)	(4,512)		(4,512)	(9,609)
	<u>179,703</u>	<u>-</u>	<u>179,703</u>	<u>161,242</u>
Previous Year	<u>161,242</u>	<u>-</u>	<u>161,242</u>	

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

15 CONTINGENT LIABILITIES

There were no contingent liabilities at 31st December 2023 (none for 2022).

16 CONTROL OF THE COMPANY

Control of the company lies with the volunteer trustees named on Page 1.

17 RELATED PARTIES

Trustee Andrew Jones is a director of Hillier, Jones & Teale Ltd.
Jones & Teale Ltd. HJT Ltd. is a commercial company providing complementary database services with EIN : EIN administer the collection of fees on their behalf.
Details of the transactions can be found on the SOFA and in Notes 2 and 5.
John Kelly is a director of HJT Ltd. He provides software support to EIN as an independent contractor.

18 FINANCIAL INSTRUMENTS

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.