
EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
(A company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

Andrea Pokorna, Czech Republic - President
Jan Kottner, Germany - Immediate past president
Alison Porter Armstrong, UK - Treasurer (appointed 26 September 2017)
Jane Nixon, UK - Co-Treasurer and Co-Chair Guidelines Committee (appointed 23 September 2021)
Tom O'Connor, Ireland - Chair Scientific Committee (appointed 23 September 2021)
Dominique Sigaudo-Roussel, Co-Chair of Scientific Committee (appointed 14 September 2023)
Dimitri Beeckman, Belgium - Co-Chair EPUAP Research Committee (appointed 26 September 2017)
Pierre-Yves Rohan, France - Co-Chair EPUAP Research Committee (appointed 23 September 2021)
Steven Smet, Belgium - Chair EPUAP Education Committee (appointed 15 September 2022)
Beata Gress Halasz, Slovakia - Co-Chair EPUAP Education Committee (appointed 25 September 2020)
Lucie Charbonneau, Switzerland - Chair Annual Meeting (appointed 19 September 2019)
Amit Gefen, Israel (resigned 14 September 2023)
Serena Crucianelli, Italy (resigned 14 September 2023)
Marie Line Gaubert, France (resigned 14 September 2023)
Ida Marie Bredesen, Norway (resigned 14 September 2023)
Paolo Alves, Portugal (resigned 14 September 2023)
Peter Worsley, UK (resigned 14 September 2023)
Britt Hansen, Denmark (appointed 11 September 2018)
Katrin Balzer, Germany (appointed 14 September 2023)
Rosemarie Derwin, Ireland (appointed 14 September 2023)
Guido Ciprandi, Italy (appointed 1 September 2011)
Ingebjorg Irgens, Norway (appointed 14 September 2023)
Joan-Enric Torra i Bou, Spain (appointed 25 September 2020)
Kirsti Ahmajaarvi, Finland (appointed 25 September 2020)
Ulrika Kallmann, Sweden (appointed 14 September 2023)
Helen Strapp, Ireland (appointed 25 September 2020)
Camilla Leerskov Soerensen, Denmark (appointed 25 September 2020)
Maarit Ahtiala, Finland (appointed 23 September 2021)
Carina Baath, Sweden (appointed 23 September 2021)
Daphne Weihs, Israel (appointed 14 September 2023)
Knaerke Soegaard, Denmark (appointed 23 September 2021)

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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Company registered number 3438264

Charity registered number 1066856

Registered office Clinical Trials Research Unit
University of Leeds
Leeds
West Yorkshire
LS2 9JT

Chief executive officer Jan Kottner

Accountants Birgitte Toft Accountancy Limited
Accountants
29 Tweedy Street
Wilsden
Bradford
West Yorkshire
BD15 0AE

Bankers Natwest Bank
Keighley (A) Branch
63 North Street
Keighley
West Yorkshire
BD21 3SB

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

The Trustees present their annual report together with the financial statements of the European Pressure Ulcer Advisory Panel Charity for the year 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The European Pressure Ulcer Advisory Panel's objective is to provide relief for persons suffering from or at risk of pressure ulcers in particular through research and education of the public and by influencing pressure ulcer policy in all European countries towards an adequate patient centred and cost-effective pressure ulcer care.

The major activity of the charity is to provide a platform for clinicians, researchers, educators, policy makers, industry, and the public to collaboratively work on improved health outcomes for those at risk or suffering from pressure ulcers. EPUAP provides EU wide education and campaigns with accessible resources for clinicians and the public and supports international and interdisciplinary research activities and partnerships. An important focus is the development of cross-continent international clinical guidelines to support practitioners in making informed decisions about interventions for prevention and treatment (visit <https://epuap.org/pu-guidelines/>).

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity PB2'.

b. Main activities undertaken to further the company's purposes for the public benefit

The following major meetings were organised and conducted successfully:

The EPUAP 2023 Annual Meeting was held in Leeds on 13 – 15 September 2023. The theme was Innovations in pressure ulcer prevention and treatment. The conference was organized in partnership with Society of Tissue Viability.

The meeting was attended by 531 delegates from 39 countries, 122 abstracts were accepted and presented as free papers of posters during the conference programme. The following awards were assigned – Best Oral Presentation, Best Poster Presentation, Best Student Presentation, as well as the EPUAP 2023 Investigator Award, EPUAP 2023 Quality Improvement Project Award.

The next annual meeting will take place in Lausanne, Switzerland, between 25-27 September 2024. The main topics of the conference is Pressure Ulcers – The Clock Is Ticking! The conference is organized in partnership with SAfW, SOWC, Wourld Council of Enterostomal Therapists and Haute école de santé de Genève.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

a. Main achievements of the company

The roles of EPUAP in creating awareness to the pressure ulcer problem, in stimulating basic and clinical research and in developing guidelines are pivotal in Europe and worldwide.

The new 4th edition of the International Pressure Ulcer/Injury Guideline is currently in progress in cooperation with NPIAP and PPPIA, and it is expected to be published in February or March 2025.

EPUAP is raising awareness also with far-reaching activities such as the 'Stop Pressure Ulcer Day' initiative which continues to be an enormous success globally, with clinical and academic lectures and workshops, companies holding educational events, and considerable coverage in electronic and traditional healthcare media. The 2023 edition of STOP PU Day was held on 16 November. EPUAP promoted the day by selling merchandise and having a social media campaign. The organizations that participated send reports of their initiatives.

On 18 December 2023, EPUAP held a PU Curriculum Webinar designed to introduce the EPUAP PU Curriculum development process, to present the EPUAP PU curriculum and its content, the work of the EPUAP Education Committee on the EPUAP PU Curriculum e-Learning and to explain how to implement the EPUAP PU Curriculum into practice.

The EPUAP is delighted to lead all the above initiatives and to pave the way towards new means, science, technologies and guidelines to prevent or minimize the impact of pressure ulcers on vulnerable populations.

b. EPUAP President's vision for 2023-2024

In the period 2023 – 2024, EPUAP focused on collaborative partnerships, transparency and communication, digitalisation and sustainability.

EPUAP Board of Trustees

The Board of Trustees is tasked with delivering the President's vision and the 25 members represent 15 European Countries enabling penetration of the Charity activities across Europe. The activities of the Charity are delivered through 4 committees (Research; Education; Scientific; Guidelines) which are chaired and co-chaired by members of the Board of Trustees on a voluntary basis.

c. Review of activities

The EPUAP is a thriving society, which is constantly growing in size and influence, and will continue to expand and increase its impact related to the awareness to pressure ulcers, education, research and clinical guidelines, as well as involvement of industry – which sets higher standards for patient management and care. We will continue to lead in all the above aspects across Europe.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The charity reported net outgoing resources of £32,348 for the year 2024 (2023: £5,093). The funds of the charity are continually monitored by the trustees.

It is a financial imperative of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to approximately six months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs and cover publication expenses.

This report has been prepared in accordance with the provisions of section 419(2) of the Companies Act 2006 relating to small companies.

Structure, governance and management

a. Constitution

European Pressure Ulcer Advisory Panel Charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Financial risk management

The Trustees have identified the major risks which the charity faces and are taking steps to mitigate those risks.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 24 September 2024 and signed on their behalf by:


Andrea Pokorna

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

Independent examiner's report to the Trustees of European Pressure Ulcer Advisory Panel Charity ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the company 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 company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's 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 company and the company's Trustees as a body, for my work or for this report.

Signed: 
Birgitte Toft Accountancy Limited

Dated: 24 September 2024

MAAT MATT

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	2	38,837	38,837	29,708
Other trading activities	3	48,848	48,848	15,938
Total income		87,685	87,685	45,646
Expenditure on:				
Charitable activities	4	121,428	121,428	50,739
Total expenditure		121,428	121,428	50,739
Net movement in funds		(33,743)	(33,743)	(5,093)
Reconciliation of funds:				
Total funds brought forward		306,268	306,268	311,361
Net movement in funds		(33,743)	(33,743)	(5,093)
Total funds carried forward		272,525	272,525	306,268

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

The notes on pages 12 to 21 form part of these financial statements.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Total funds 2024 £	Total funds 2023 £
Gross income in the reporting period		87,685	45,646
Less: Total expenditure		(121,428)	(50,739)
Net expenditure for the reporting period		<u>(33,743)</u>	<u>(5,093)</u>

The notes on pages 12 to 21 form part of these financial statements.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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REGISTERED NUMBER: 3438264

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	8	-	37
		-	37
Current assets			
Debtors	9	(35,814)	(1,255)
Cash at bank and in hand		311,475	309,721
		275,661	308,466
Creditors: amounts falling due within one year	10	(3,136)	(2,235)
Net current assets		272,525	306,231
Total assets less current liabilities		272,525	306,268
Net assets excluding pension asset		272,525	306,268
Total net assets		272,525	306,268
Charity funds			
Restricted funds	12	-	-
Unrestricted funds	12	272,525	306,268
Total funds		272,525	306,268

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 24 September 2024 and signed on their behalf by:

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REGISTERED NUMBER: 3438264

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024



Andrea Pokorna

The notes on pages 12 to 21 form part of these financial statements.

EUROPEAN PRESSURE ULCER ADVISORY PANEL CHARITY
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

European Pressure Ulcer Advisory Panel Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

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

1.3 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 allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following basis:

Office equipment	- 15% R.B.
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. Accounting policies (continued)

1.5 Debtors

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

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.8 Financial instruments

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

1.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

2. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Sponsorships	38,837	38,837

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

2. Income from donations and legacies (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Sponsorships	29,708	29,708

3. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £
Membership	2,648	2,648
Conference & Events	46,200	46,200
	48,848	48,848

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Membership	1,411	1,411
Conference & Events	14,526	14,526
Other	1	1
	15,938	15,938

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total 2024 £
Pressure ulcer relief advice	100,803	100,803
Research	20,624	20,624
Other	1	1
	<u>121,428</u>	<u>121,428</u>

	Unrestricted funds 2023 £	Total 2023 £
Pressure ulcer relief advice	50,061	50,061
Research	678	678
	<u>50,739</u>	<u>50,739</u>

5. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Pressure ulcer relief advice	54,142	46,662	100,804
Research	20,623	-	20,623
Other	1	-	1
	<u>74,766</u>	<u>46,662</u>	<u>121,428</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

5. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Pressure ulcer relief advice	3,042	47,020	50,062
Research	678	-	678
Other	(1)	-	(1)
	<u>3,719</u>	<u>47,020</u>	<u>50,739</u>

6. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	<u>1,440</u>	<u>1,440</u>

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, expenses totalling £3,100 were reimbursed or paid directly to 26 Trustees (2023 - £9,161 to 26 Trustees). Expenses consist of meeting and travel expenses.

8. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2023	<u>209</u>
At 31 March 2024	<u>209</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

8. Tangible fixed assets (continued)

	Office equipment £
Depreciation	
At 1 April 2023	173
Charge for the year	36
At 31 March 2024	<u>209</u>
Net book value	
At 31 March 2024	-
At 31 March 2023	<u><u>36</u></u>

9. Debtors

	2024 £	2023 £
Due after more than one year		
Other debtors	3,369	5,123
	<u>3,369</u>	<u>5,123</u>
Due within one year		
Trade debtors		
Other unallocated	(39,183)	(6,379)
	-	1
	<u>(35,814)</u>	<u>(1,255)</u>

10. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	3,136	2,233
Other unallocated	-	2
	<u><u>3,136</u></u>	<u><u>2,235</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

11. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>311,475</u>	<u>309,721</u>

Financial assets measured at fair value through income and expenditure comprise of cash and bank.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds - all funds	311,361	123,503	(96,286)	338,578
General Funds 1	(5,093)	(35,818)	(25,142)	(66,053)
	<u>306,268</u>	<u>87,685</u>	<u>(121,428)</u>	<u>272,525</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

12. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds				
General Funds - all funds	311,361	45,646	(50,739)	306,268

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
General funds	306,268	87,685	(121,428)	272,525

Summary of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</i>
General funds	311,361	45,646	(50,739)	306,268

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Total funds 2024 £
Debtors due after more than one year	3,369	3,369
Current assets	272,291	272,291
Creditors due within one year	(3,136)	(3,136)
Difference	1	(1)
Total	272,525	272,525

Analysis of net assets between funds - prior period

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	36	36
Debtors due after more than one year	5,123	5,123
Current assets	303,342	303,342
Creditors due within one year	(2,235)	(2,235)
Total	306,266	306,266