



**International Service**  
making change together

**United Nations Association International Service**  
**Annual Report and Financial Statements**  
**Year Ended 31 March 2023**

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### Introduction to our 2022-23 Annual Report

As set out in last year's report, the last year has involved tough decisions for UNAIS. We have lost our primary source of income 3 times in the last 10 years and have concluded that we are unlikely to be able to secure sustainable income to support innovative programming with young people from the UK and beyond. With some regret, but with a great deal of pride in work well done over 7 decades, trustees have decided that we should close the charity and redistribute our remaining funds in a way consistent with our charitable aims and objectives. As the year draws to an end, we are close to decision which will leave a legacy both for the City of York and for the international causes which have always been at the heart of our work.

**Brian Rockliffe, OBE**

**Chair of the Board of Trustees**

## Charity Reference and Administrative Details

<b>Registered name</b>	United Nations Association International Service
<b>Working names</b>	International Service UNAIS
<b>Charity registration number</b>	1069182
<b>Company registration number</b>	03467284
<b>Trustees</b>	Mr. B Rockliffe OBE (Chair) Ms. N Redpath (Treasurer) Mr. B Dignen Professor P Gready Ms. N Passman
<b>Registered office</b>	17 Priory Street York YO1 6ET
<b>Independent Examiner</b>	Ms. J M Clarkson
<b>Bank</b>	HSBC 13 Parliament Street York YO1 8XS

## Trustees' Annual Report (Including Directors' Report and Strategic Report)

The Trustees present their report and the independently examined financial statements of the charity for the year ended on 31 March 2023. The Trustees have adopted the provisions of 'Accounting and Reporting by Charities:

Statement of Recommended Practice' (SORP FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 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.

The Trustees ensure that the activities of the charity are consistent with its charitable aims and objectives and in agreeing our annual plans, the Trustees have due regard for public benefit as set out in the Charity Commission's general guidance on public benefit.

## Our Vision, Mission and Values

International Service was founded in 1953 under a Memorandum of Association which established our objects and powers and is governed under the Articles of Association. International Service's mission as specified in the Memorandum of Association is 'the relief of poverty, sickness and distress in Africa, Latin America, the Middle East and other such regions as the Trustees from time to time shall decide'.

### **What we want**

is a world where people living in any form of poverty have the tools to challenge injustice and change their lives for the better.

### **What we do**

is work alongside change-makers to end poverty and discrimination in communities across the world.

### **What we value**

Lasting change: because change is only real if it stays that way.

Local solutions: because one size does not fit all.

Human rights: because there is no hierarchy of human worth.

People: because they are at the heart of everything we do.

## Our Plans for 2023-24

As indicated in the introduction to this report, our only objective for 2023-24 is to close the charity and to make a final decision on disposal of our residual funds. For this year, IS will employ no paid staff and will be run by the Board of Trustees who, between them, have the necessary financial, legal and management backgrounds to deliver on our commitments.

## Financial Review

### 2022-23 Financial Summary

During the year, £100,349 was raised in unrestricted funds, £567 of this was voluntary income and £99,782 was a legacy donation. A further £788 was raised in restricted funding bringing the total incoming resources to £101,137

Expenditure totalled £15,694 comprising £14,906 in unrestricted expenditure and £788 in restricted expenditure.

The total funds brought forward at 1 April 2022 amounted to £111,723, which when added to the surplus in year of £85,443 results in a carried forward surplus in reserves of £197,166 (total funds), all of which was unrestricted at 31 March 2023.

### Reserves Policy

Reserves are unrestricted income funds which are freely available to spend on any of the charity's purposes. The Board of Trustees determines the desired level of reserves according to prevailing circumstances and relevant factors and this forms part of risk management.

A level of reserves has been agreed that at minimum will allow the organisation to continue to operate without funding for six months whilst further funding is sought, or to allow the Charity to wind up satisfying all its obligations, whichever is greater. Based on these requirements, we have estimated that free reserves in the amount of £80,000 are required. Actual free reserves on 31 March 2023, excluding amounts represented by fixed assets, totalled £197,166, exceeding the pre-determined level of reserves.

## Structure, Governance and Management

### Governing Documents

International Service is a charitable company limited by guarantee, incorporated on 18 November 1997 and registered as a charity on 20 April 1998. 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. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

### Board of Trustees

Our Board of Trustees is responsible for providing leadership and for overseeing the governance and strategic direction of International Service. They make sure that the organisation spends money wisely in furtherance of its purpose with a focus on public benefit and is legally compliant. In doing so the Board are required to be transparent, accountable and demonstrate integrity. Trustees are also Directors for the purposes of company law, appointed under requirement of the

Memorandum and Articles of Association and the organisation's own internal processes. The Board work to the standards contained in the Charity Governance Code for Larger Charities.

In light of the particular context of this last year, the Board of Trustees has met on an ad hoc basis to review our financial situation and to consider options for the future. Trustees have approved this full Trustees Annual Report and Accounts.

The Trustees have a legal obligation to act in the best interest of International Service and, in accordance with the Memorandum of Association, avoid situations where there may be potential conflict of interest or loyalty. The Charity has a Conflict-of-Interest Policy and Procedure and a register of any conflicts of interest is maintained. New Trustees are asked to declare any conflicts of interest during recruitment. Additionally, Trustees are asked to declare any new, or changes to, declarations for further consideration at the beginning of every Board Meeting. **There were no Conflicts of Interest** recorded. Trustees are unpaid. Details of expenses and any related party transactions are disclosed in notes 10 and 21 to the accounts. There are **no Persons of Significant Control** (PSC).

The Charity maintains a Risk Register covering governance, operational, safety and security, funding, financial, compliance and external risks and detailing the degree of risk before and after mitigation. Risks and progress against related actions are updated and presented at Board Meetings

## Statement of Trustees' Responsibilities

The Trustees (who are also Directors of United Nations Association International Service for the purposes of company law) are responsible for preparing the Trustees' Annual 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, 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 these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them continuously;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as Company Directors.

On behalf of the board



**Brian Rockliffe**  
**Chair of the Board of Trustees**  
Dated: 30 December 2023

## Independent Examiner's Report to the Members of International Service

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023 which are set out on pages 11 to 19.

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.

### Responsibilities and basis of report

As the charity trustees of the company (and also 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 your company's accounts as 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 that in any material respect:

1. the accounting records were not kept in accordance with section 130 of the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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

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.

Signed:



Joanna Clarkson FCA  
25 Somerdale Grove  
Leeds  
LS13 4SD

30 December 2023



	Note	Unrestricted funds £	Restricted funds £	<b>Total 2023 £</b>	Total 2022 £
<b>Income from:</b>					
Donations and legacies	2	100,349	-	<b>100,349</b>	1,108
Charitable activities	3	-	788	<b>788</b>	8,931
Other		-	-	-	150
<b>Total income</b>		<b>100,349</b>	<b>788</b>	<b>101,137</b>	<b>10,189</b>
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable activities	4	(14,906)	(788)	<b>(15,694)</b>	(114,117)
<b>Total expenditure</b>		<b>(14,906)</b>	<b>(788)</b>	<b>(15,694)</b>	<b>(114,117)</b>
<b>Net (expenditure)/income</b>		<b>85,443</b>	<b>-</b>	<b>85,443</b>	<b>(163,293)</b>
<b>Transfers between funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	13	<b>85,443</b>	<b>-</b>	<b>85,443</b>	<b>(163,293)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	13	111,723	-	<b>111,723</b>	215,651
<b>Total funds carried forward</b>	13	<b>197,166</b>	<b>-</b>	<b>197,166</b>	<b>111,723</b>

The Statement of Financial Activities includes all gains and losses recognised during the year.

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets		-	-
		<u>-</u>	<u>-</u>
<b>Current assets</b>			
Debtors	10	68,113	29,294
Cash at bank and in hand	11	<u>169,875</u>	<u>220,626</u>
		237,988	249,920
<b>Creditors: amounts falling due within one year</b>	12	(40,822)	(138,197)
<b>Net current assets</b>		<u>197,166</u>	<u>111,723</u>
<b>Total assets less current liabilities</b>		<u>197,166</u>	<u>111,723</u>
<b>Net assets</b>		<u>197,166</u>	<u>111,723</u>
<b>Charity Funds</b>			
Restricted funds	13	-	-
Unrestricted funds	13	<u>197,166</u>	<u>111,723</u>
<b>Total charity funds</b>	13	<u>197,166</u>	<u>111,723</u>

For the year ending 31 March 2023 the company was entitled to 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 year 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.

The financial statements were approved and authorised for issue by the Board on 18 December 2023

Signed on behalf of the Board of Trustees



Brian Rockliffe  
**Chair**

The notes on pages 11 to 19 form part of these financial statements.

Company registration number: 03467284

## **1 Summary of significant accounting policies**

### **(a) General information and basis of preparation**

United Nations Association International Service is a company limited by guarantee registered in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is:

17 Priory Street  
York  
YO1 6ET

The nature of the charity's operations and principal activities are set out in the Trustees' Annual Report.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) (second edition – October 2019), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a basis other than that of the going concern basis, under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### **(b) Funds**

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## **1 Summary of significant accounting policies (continued)**

### **(c) Income recognition**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102).

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from government and other grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

Income tax recoverable in relation to investment income under Gift Aid or deeds of covenant is recognised at the time of the donation.

### **(d) Expenditure recognition**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on raising funds; and
- Expenditure on charitable activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

### **(e) Support costs allocation**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 7.

## **1 Summary of significant accounting policies (continued)**

### **(f) Governance costs**

These represent costs incurred by finance, human resources, audit and directorate departments, attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

### **(g) Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	over 3 years straight line
Motor vehicles	over 3 years straight line

### **(h) Debtors and creditors receivable / payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

### **(i) 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 the deposit or similar account.

### **(j) Concessionary loans**

Concessionary loans include those payable to a third party which are interest free or below market interest rates and are made to advance charitable purposes. Where the loan is repayable on demand within one year, the loan is measured at cost, less impairment. Where the loan is repayable after more than one year the charity has opted, in accordance with section 21.26 of the SORP (FRS 102), to initially recognise and measure the loans at the amount received, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest outstanding.

### **(k) Impairment**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

### **(l) Leases**

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

## **1 Summary of significant accounting policies (continued)**

### **(m) Foreign currency**

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

### **(n) Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

### **(o) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

### **(p) Going concern**

As explained in the introduction, the charity will close within 12 months from the reporting date of these accounts, therefore these accounts have not been prepared on a going concern basis.

Having reviewed the forecast information, the Directors are confident that the organisation can pay its debts as they fall due over the next 12 months. The residual funds will be distributed in line with our charitable aims and objectives.

### **(q) Judgements and key sources of estimation uncertainty**

The key assumptions concerning the future and other key sources of estimation at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

#### ***Income recognition***

The charity makes an estimate of the value of income earned on certain performance related grants where income has been received in advance. When assessing the amount of income to recognise, management considers the factors including performance against project objectives and costs incurred to date. Where income has been received in advance of project performance, the element of the income that has not been earned is deferred until the performance objectives have been achieved. The carrying value of deferred income is set out in note 16.

## 1 Summary of significant accounting policies (continued)

### (r) 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 at transaction value and subsequently measured at their settlement value with the exception of financing transactions that do not qualify as concessionary loans, which are subsequently measured at amortised cost using the effective interest method.

## 2 Income from donations and legacies

	2023 £	2022 £
Legacy	99,782	-
Other donations	567	1,108
	<b>100,349</b>	<b>1,108</b>

Income from donations and legacies was £100,349 (2022 - £1,108) of which £Nil (2022 Nil) was attributable to restricted funds and £100,349 (2022 - £1,108) was attributable to unrestricted funds.

## 3 Income from charitable activities

	2023 £	2022 £
European Solidarity Corps	-	4,497
Access to Volunteering	788	587
Youth in Action	-	3,847
	<b>788</b>	<b>8,931</b>

Income from charitable activities was £788 (2022 - £8,931) of which £788 (2022 - £8,931) was attributable to restricted and £Nil (2021 - £Nil) was attributable to unrestricted funds.

## 4 Analysis of expenditure on charitable activities

	International development £	Youth development activities £	Total 2023 £	Total 2022 £
<b>Direct expenditure</b>				
Other costs		1,395	<b>1,395</b>	9,234
			<b>1,395</b>	9,234
Support costs (note 7)		-	<b>14,299</b>	104,883
			<b>15,694</b>	114,117

Expenditure on charitable activities was £15,694 (2022 - £114,117) of which £788 (2022 - £9,234) was attributable to restricted and £14,906 (2022 - £104,883) was attributable to unrestricted funds.

## 5 Allocation of support costs

Support costs	<b>Total 2023</b>	Total 2022
	£	£
Staff costs	<b>10,202</b>	78,092
Establishment costs	-	3,020
Other costs	<b>3,891</b>	19,821
Governance (note 8)	<b>206</b>	3,950
 Total	 <b>14,299</b>	 104,883

## 6 Governance costs

	<b>2023</b>	2022
	£	£
Board expenses	-	60
Legal and professional expenses	<b>206</b>	3,890
	<hr/> <b>206</b>	<hr/> 3,950

## 7 Independent examination

	<b>2023</b>	2022
	£	£
Fees payable to the charities independent examiner (and its associates) relating to these charity's annual accounts	-	1,980

## 8 Trustees' and key management personnel remuneration and expenses

The Trustees neither received nor waived any remuneration during the year (2022 - £Nil).

The key management personnel of the organisation comprise the members of the Senior Leadership Team. The total amount of employee benefits received by key management personnel was £10,201 (2022 - £28,669).

Expenses are paid on behalf of the Trustees and members of the management committee in respect of attendance at head office meetings. Total expenses amounted to £Nil (2022 - £60).



## 9 Staff costs and employee benefits

The total staff costs and employee's benefits was as follows:

	2023 £	2022 £
Wages and salaries	9,429	82,740
Social security	18	(9,792)
Defined contribution pension costs	754	5,145
	<u>10,201</u>	<u>78,092</u>

There was an average of 1 (2022 – 2) employees at the head office and 0 overseas worker during the year (2022 – 0).

No employee earned more than £60,000 in the year (2022 - Nil).

## 10 Debtors

	2023 £	2022 £
Trade debtors	-	-
Other debtors	-	-
Prepayments and accrued income	<u>68,113</u>	<u>29,294</u>
	<u>68,113</u>	<u>29,294</u>

## 11 Cash at bank and in hand

	2023 £	2022 £
Cash in hand	-	-
UK account balances	169,875	220,626
Field account balance	<u>-</u>	<u>-</u>
	<u>169,875</u>	<u>220,626</u>

## 12 Creditors: amounts falling due within one year

	2022 £	2022 £
Trade creditors	308	47
Other tax and social security	-	736
Other creditors	40,356	991
Accruals and deferred income	158	136,423
	<b>40,822</b>	<b>138,197</b>

## Deferred income

	2023 £	2022 £
Balance brought forward	134,443	134,597
Resources deferred in the year	-	42,086
Released from previous years	(134,443)	(42,240)
Balance carried forward	-	134,443

During the year the charity repaid grant monies to funders following the early termination of projects.

## 13 Fund reconciliation

### Unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
General fund	111,723	100,349	(14,906)	-	197,166
Designated funds	-	-	-	-	-
	<b>111,723</b>	<b>100,349</b>	<b>(14,906)</b>	<b>-</b>	<b>197,166</b>

### Restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Access to Volunteering	-	788	(788)	-	-
	<b>-</b>	<b>788</b>	<b>(788)</b>	<b>-</b>	<b>-</b>
	<b>111,723</b>	<b>101,137</b>	<b>(15,694)</b>	<b>-</b>	<b>197,166</b>

### 13 Fund reconciliation (continued)

Comparative information in respect of the preceding period is as follows:

#### Unrestricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
General fund	212,651	1,258	(104,883)	2,697	111,723
Designated funds	-	-	-	-	-
	212,651	1,258	(104,883)	2,697	111,723

#### Restricted funds

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
Youth in Action – SSP	537	2,160	-	(2,697)	-
EW&Y in Jordan	-	3,847	(3,847)	-	-
PEE4RGT	-	113	(113)	-	-
Inclusion for everyone	-	113	(113)	-	-
Build a better narrative	-	1,968	(1,968)	-	-
Free to be me	-	143	(143)	-	-
Access to Volunteering	2,463	587	(3,050)	-	-
	3,000	8,931	(9,234)	(2,697)	-
	215,651	10,189	(114,117)	-	111,723

### 14 Pensions and other post-retirement benefits

#### Defined contribution pension plans

The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £754 (2022 - £5,145).

As at 31 March 2023 unpaid contributions included within other creditors amounted to £Nil (2022 - £Nil).

### 15 Related party transactions

There were no related party transactions made during the period (2022 - £Nil).