

**CHRIS LUCAS TRUST**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

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## CHRIS LUCAS TRUST

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## CHRIS LUCAS TRUST

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

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<b>Trustees</b>	Mrs M A A Mackey Mr B Giles Mrs E Giles Mrs D Forster
<b>Charity registered number</b>	1085775
<b>Principal office</b>	95 Lancaster Drive Wallsend Tyne and Wear NE28 9TF
<b>Accountants</b>	Ryecroft Glenton 32 Portland Terrace Newcastle upon Tyne NE2 1QP
<b>Bankers</b>	Lloyds Bank Plc 69 Bedford Street North Shields Tyne and Wear NE29 0AU

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## CHRIS LUCAS TRUST

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2024

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The Trustees present their annual report together with the financial statements of the Charity for the year 1 April 2023 to 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

#### **Objectives and activities**

##### **● Policies and objectives**

The trust has been established to raise sufficient funds for scientific research: -

- to encourage and support high quality research into rhabdomyosarcoma, a very aggressive cancer, with the aim of maintaining and improving human health;
- to help improve the quality of life of children and young adults;
- to advance scientific research and disseminate knowledge of research findings to help other types of cancers with the aim of meeting national needs in terms of health, quality of life of children and young adults;
- to promote public engagement with medical research to work in collaboration with all medical staff to ensure that the Chris Lucas Trust's aims and objectives are adhered to and achieved.

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)'.

##### **● Main activities undertaken to further the Charity's purposes for the public benefit**

The Chris Lucas Trust aims to increase understanding of the difficulties faced by those families suffering through the effects of this particular type of cancer and related situations and problems, and to express the views of its sufferers to relevant agencies to help improve their day to day lives.

The charity provides funding to contribute to the employment of scientific researchers to carry out research into rhabdomyosarcoma and the publication of the results of such research.

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

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**Achievements and performance**

● **Main achievements of the Charity**

Recently family members have increasingly begun to contact the charity for advice about second opinions of diagnosis and protocol of treatment for their children, since they want the best treatment for their children with a desired cure outcome. The charity needs to contact experts and gather information about various radiotherapy treatments not always available on the NHS.

After the charity was established in 2001, families were increasingly making regular contact with the charity asking for various types of advice and support. Children and young adults, and their parents, have to cope with all the day to day problems arising from this particular type of cancer; beginning at the point of diagnosis and continuing through treatment. Problems for the parents include financial problems, the acceptance of future outcomes concerning life expectancy of their children, and their struggle to return to the community after bereavement. These problems are experienced both in the North East and internationally.

Many people are turning to the Internet for counselling and find it to be an ideal way to discuss the death of their child, life's challenges, personal concerns or emotional problems. Some people opt for ongoing counselling with a single counsellor, while others for a single session with a counsellor just for guidance on a specific matter. Online counselling is a rapidly growing means of communicating with professionals worldwide, via the internet by means of "live" chat or email.

The trust offers a unique, web based, service for rhabdomyosarcoma sufferers and parents, providing access to the trust's experienced counselling service and is available 24 hours a day, 7 days a week. It can be accessed anonymously and from the privacy of home.

During the year fundraising activities have continued and include the major Great North Bike Ride, a charity walk and participation in the Great North Run. Supporters have continued to adopt the charity when taking part in activities and have made other donations. Donations have also been made of prizes for fundraising activities. Fundraising has continued, however two major events have been a challenge since some people are suffering from long covid. Since the year end, the bike ride and jingle bell walk are continuing from post pandemic times.

Lynn and Lynn Lucas, who set up the Chris Lucas Trust after their son died of a rare soft tissue cancer in 2000, have both received a Member of the Order of the British Empire (MBE) in honour of their 24 years of dedication to fundraising.

The Chris Lucas Trust has raised over £2 million in the past 24 years to support research into rhabdomyosarcoma, a cancer affecting young people. The Trust has funded innovative research led by Professor Janet Shipley at The Institute of Cancer Research, in collaboration with The Royal Marsden NHS Foundation Trust. This research includes developing a genetic test to identify high-risk patients and supporting the collection of biopsy samples from children across Europe, advancing treatment options for rhabdomyosarcoma.

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

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**Achievements and performance (continued)**

• **Investment policy and performance**

The charity's investment powers are conferred by the Trustees' Act 2000.

**Financial review**

• **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity 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.

• **Reserves policy**

The Trustees are continuing to raise money to contribute to the employment of research workers at the Royal Marsden Hospital. In the past the trustees committed grants to fund this research, however, in the current year, no grants were committed and payments were made upon an invoice basis.

The charity had cash reserves of £42,602 as at 31 March 2024. The charity's total reserves amounted to £42,231 at the year end and these will be carried forward into future periods to help fund future research grants.

**Structure, governance and management**

• **Constitution**

Chris Lucas Trust is a registered charity, number 1085775, and is constituted under a Trust deed.

The principal object of the charity is to provide funding towards the employment of scientific researchers to carry out research into rhabdomyosarcoma and the publication of the results of such research.

The Governing document is a Trust deed dated 14 February 2001.

• **Methods of appointment or election of Trustees**

New trustees are appointed by existing trustees.

• **Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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

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**Statement of Trustees' responsibilities**

The Trustees 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).

The law applicable to charities in England & Wales 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 Charity 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 Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity 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 15 October 2024 and signed on their behalf by:

**Mrs M A A Mackey**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2024**

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**Independent Examiner's Report to the Trustees of Chris Lucas Trust ('the Charity')**

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

**Responsibilities and Basis of Report**

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

This report is made solely to the Charity'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 Charity'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 Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 15 October 2024

D J Graham FCA

Ryecroft Glenton  
Chartered Accountants  
32 Portland Terrace  
Newcastle upon Tyne  
NE2 1QP



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**CHRIS LUCAS TRUST**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

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	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>				
Donations and legacies	3	46,131	46,131	53,511
Other trading activities	4	39,464	39,464	56,597
Investments	5	302	302	49
<b>Total income</b>		<b>85,897</b>	<b>85,897</b>	<b>110,157</b>
<b>Expenditure on:</b>				
Raising funds	6	49,686	49,686	46,881
Charitable activities	8	46,398	46,398	69,421
<b>Total expenditure</b>		<b>96,084</b>	<b>96,084</b>	<b>116,302</b>
<b>Net movement in funds</b>		<b>(10,187)</b>	<b>(10,187)</b>	<b>(6,145)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		52,418	52,418	58,563
Net movement in funds		(10,187)	(10,187)	(6,145)
<b>Total funds carried forward</b>		<b>42,231</b>	<b>42,231</b>	<b>52,418</b>

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

The notes on pages 9 to 18 form part of these financial statements.

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**CHRIS LUCAS TRUST**

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**BALANCE SHEET  
AS AT 31 MARCH 2024**

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	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors	13	2,375	5,958
Cash at bank and in hand		42,602	48,983
		<u>44,977</u>	<u>54,941</u>
Creditors: amounts falling due within one year	14	(2,746)	(2,523)
<b>Net current assets</b>		<u>42,231</u>	<u>52,418</u>
<b>Total assets less current liabilities</b>		<u>42,231</u>	<u>52,418</u>
<b>Total net assets</b>		<u>42,231</u>	<u>52,418</u>
<b>Charity funds</b>			
Unrestricted funds	16	42,231	52,418
<b>Total funds</b>		<u>42,231</u>	<u>52,418</u>

The financial statements were approved and authorised for issue by the Trustees on 15 October 2024 and signed on their behalf by:

**Mrs M A A Mackey**

The notes on pages 9 to 18 form part of these financial statements.

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

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**1. General information**

Chris Lucas Trust is a charitable trust, charity number 1085775. the principal office is 95 Lancaster Drive, Wallsend, Tyne and Wear, NE28 9TF.

**2. Accounting policies**

**2.1 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Chris Lucas Trust 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.

**2.2 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.

**2.3 Income**

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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**2.4 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.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

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

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

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**2. Accounting policies (continued)**

**2.4 Expenditure (continued)**

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

**2.5 Interest receivable**

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 institution with whom the funds are deposited.

**2.6 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.

**2.7 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.

**2.8 Liabilities**

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 Charity 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.

**2.9 Financial instruments**

The charity 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.

**2.10 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 Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

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

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3. Income from donations and legacies

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Donations	46,131	<b>46,131</b>

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	53,511	53,511

4. Income from other trading activities

Income from fundraising events

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Fundraising events	39,464	<b>39,464</b>

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Fundraising events	56,597	56,597

5. Investment income

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Investment income	302	<b>302</b>

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

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5. Investment income (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Investment income	49	49

6. Expenditure on raising funds

Costs of raising voluntary income

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Fundraising costs	43,926	<b>43,926</b>
Wages and salaries	5,760	<b>5,760</b>
	<b>49,686</b>	<b>49,686</b>

Costs of raising voluntary income (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Fundraising costs	41,121	41,121
Wages and salaries	5,760	5,760
	<b>46,881</b>	<b>46,881</b>

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

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7. Analysis of grants

	<b>Grants to Institutions 2024 £</b>	<b>Total funds 2024 £</b>
Grant making	25,000	<b>25,000</b>
	<i>Grants to Institutions 2023 £</i>	<i>Total funds 2023 £</i>
Grant making	50,000	50,000

The grant funds a research worker at the Royal Marsden Hospital, London, to carry out research into rhabdomyosarcoma.

8. Analysis of expenditure on charitable activities

Summary by fund type

	<b>Unrestricted funds 2024 £</b>	<b>Total 2024 £</b>
Grant making	25,000	<b>25,000</b>
Counselling	21,398	<b>21,398</b>
	46,398	<b>46,398</b>
	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Grant making	50,000	50,000
Counselling	19,421	19,421
	69,421	69,421

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

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9. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Grant funding of activities 2024 £	Support costs 2024 £	Total funds 2024 £
Grant making	-	25,000	-	25,000
Counselling	11,520	-	9,878	21,398
	<u>11,520</u>	<u>25,000</u>	<u>9,878</u>	<u>46,398</u>

	Activities undertaken directly 2023 £	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £
Grant making	-	50,000	-	50,000
Counselling	11,520	-	7,901	19,421
	<u>11,520</u>	<u>50,000</u>	<u>7,901</u>	<u>69,421</u>

Analysis of direct costs

	2024 £	Total funds 2024 £
Staff costs	<u>11,520</u>	<u>11,520</u>

	2023 £	Total funds 2023 £
Staff costs	<u>11,520</u>	<u>11,520</u>



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

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**9. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>2024 £</b>	<b>Total funds 2024 £</b>
Staff costs	1,920	<b>1,920</b>
Office expenses	6,230	<b>6,230</b>
Independent Examiners fee	1,728	<b>1,728</b>
	<u>9,878</u>	<u><b>9,878</b></u>
	<b>2023 £</b>	<b>Total funds 2023 £</b>
Staff costs	1,920	1,920
Office expenses	4,337	4,337
Independent Examiners fee	1,644	1,644
	<u>7,901</u>	<u>7,901</u>

**10. Independent examiner's remuneration**

	<b>2024 £</b>	<b>2023 £</b>
Fees payable to the Charity's independent examiner for the preparation and independent examination of the Charity's annual accounts	<b>1,728</b>	1,644

**11. Staff costs**

	<b>2024 £</b>	<b>2023 £</b>
Wages and salaries	<b>19,200</b>	19,200
	<u><b>19,200</b></u>	<u>19,200</u>

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

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**11. Staff costs (continued)**

The average number of persons employed by the Charity during the year was as follows:

	<b>2024 No.</b>	<b>2023 No.</b>
Fundraising, counselling and administration	<b>1</b>	<b>1</b>

No employee received remuneration amounting to more than £60,000 in either year.

The aggregate remuneration of the key management of the charity amounted to £19,200 in the year.

**12. Trustees' remuneration and expenses**

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

During the year, no Trustee expenses have been incurred (2023 - £NIL).

**13. Debtors**

	<b>2024 £</b>	<b>2023 £</b>
<b>Due within one year</b>		
Other debtors	-	2,098
Prepayments and accrued income	<b>2,375</b>	3,860
	<b>2,375</b>	5,958

**14. Creditors: Amounts falling due within one year**

	<b>2024 £</b>	<b>2023 £</b>
Other taxation and social security	<b>497</b>	530
Other creditors	<b>521</b>	348
Accruals and deferred income	<b>1,728</b>	1,645
	<b>2,746</b>	2,523

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

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15. Financial instruments

	2024 £	2023 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<b>42,602</b>	48,983

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

16. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General Funds	<b>52,418</b>	<b>85,897</b>	<b>(96,084)</b>	<b>42,231</b>

Statement of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
General Funds	<b>58,563</b>	<b>110,157</b>	<b>(116,302)</b>	<b>52,418</b>

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

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**17. Analysis of net assets between funds****Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Current assets	44,977	<b>44,977</b>
Creditors due within one year	(2,746)	<b>(2,746)</b>
<b>Total</b>	<u>42,231</u>	<u><b>42,231</b></u>

**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Current assets	54,941	54,941
Creditors due within one year	(2,523)	(2,523)
<b>Total</b>	<u>52,418</u>	<u>52,418</u>

**18. Related party transactions**

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 March 2024.