

Registered number: 03920466

Charity number: 1088406

**CUMBRIA DEAF ASSOCIATION**  
**(A company limited by guarantee)**  
**UNAUDITED**  
**TRUSTEE'S REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

**CUMBRIA DEAF ASSOCIATION**  
**(A company limited by guarantee)**

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**CUMBRIA DEAF ASSOCIATION**  
**(A company limited by guarantee)**

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

**President**

Mrs N Wilkinson, President, (appointed 9 September 2023)

Mr R K Bingham, President, (retired 9 September 2023)

**Vice President**

Mr W Turner, Vice President, (appointed 9 September 2023)

**Trustees**

Mr E G Corrie, Treasurer

Mr C Allgrove, Chair

Mr P A Blacklock, Vice Chair

Mr D Bean (co-opted 15 November 2023)

Mrs D Howard (co-opted 15 November 2023)

Mrs K Blacklock (co-opted 15 November 2023)

Mr C Hughes (co-opted 15 November 2023)

Mrs I Lucas (co-opted 15 November 2023)

Mrs M Gray (co-opted 22 November 2023)

Mrs E Rogers (co-opted 15 November 2023)

Mr E A Martlew (retired 21 November 2023)

**Company registered number**

03920466

**Charity registered number**

1088406

**Registered office**

5 Castle Street, Kendal, Cumbria, LA9 7AD

**Accountants**

TI Accountancy Ltd, 74 Duke Street, Barrow-in-Furness, Cumbria, LA14 1RX

**Bankers**

Barclays Bank Plc, 33 English Street, Carlisle, Cumbria, CA3 8JX

**Solicitors**

Burnetts Solicitors, Victoria House, Wavell Drive, Rosehill, Carlisle, Cumbria, CA1 2ST

**CUMBRIA DEAF ASSOCIATION**  
**(A company limited by guarantee)**

**TRUSTEES REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

The last financial year has once again continued the recent upward journey that CDA has been building towards. We started the financial year with 10 staff, and end on 16, furthering our abilities to offer services to those in need in the county.

The residual repair works from the previous year's criminal damage and break ins was completed early in the financial year which ensured our buildings were back to full strength. This work was, thankfully largely covered by insurance, so no further capital outlay was required.

The biggest issue we unfortunately had to deal with was being de-banked by Barclays. This meant that they closed our bank accounts with almost no notice, at the beginning of October 2023. With no ability to pay suppliers, nor to accept payments for outstanding invoices, we were essentially unable to trade. Loans to the business from the CEO and Chair of Trustees ensured that salaries could be paid, and careful negotiation with suppliers to delay or reduce payments allowed us to continue.

Whilst accounts with alternative banks were sought, the week before Christmas Barclays reinstated our accounts which did allow us to trade and paid a somewhat derisory £400 as compensation – despite acknowledging the fault was theirs. We now have an alternative banking facility with the Co-Operative Bank, to which we will migrate in a controlled fashion over time, before closing the Barclays accounts on our terms.

The review of our suppliers continued, in an effort to keep costs in check and to keep local to Cumbria where possible.

Having chosen not to actively seek funding in the 22-23 year, wanting to ensure we were able to largely earn core costs, in 24-25 year we have re-started grant applications now that the banking situation is resolved.

As always, the Trustees would like to extend their thanks to all the staff for their continued hard work in promoting the important work that CDA undertakes.

**CUMBRIA DEAF ASSOCIATION**  
**(A company limited by guarantee)**

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

**Independent examiner's report to the Trustees of Cumbria Deaf Association**

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 the report**

As the Trustees of the Charity (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.

Having satisfied myself that the accounts of the charity 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 Charity's accounts carried out under section 145 of the Charities Act 2011. 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 reasonable cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity 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 can confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

  
.....

Lucy Piechura MAAT  
TI Accountancy Ltd  
74 Duke Street  
Barrow-in-Furness  
LA14 1RX

Date: 03/09/2024

**CUMBRIA DEAF ASSOCIATION**  
**(A company limited by guarantee)**  
**Income and Expenditure Account**  
**For The Period Ending: 31/03/2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income From</b>							
Donations & legacies	3	57640	0	57640	6,256	21,360	27,616
Charitable activities	4	149700	0	149700	116,759	0	116,759
Investments	5	249	0	249	86	0	86
Other	6	2002	0	2002	5857	0	5,857
<b>Total</b>		<b>209591</b>	<b>0</b>	<b>209591</b>	<b>128,958</b>	<b>21,360</b>	<b>150,318</b>
<b>Expenditure on</b>							
Raising funds	7	14580	0	14580	35,348	0	35,348
Charitable expenses	8	283689	0	283689	156,485	21,360	177,845
<b>Total</b>		<b>298268</b>	<b>0</b>	<b>298268</b>	<b>191,832</b>	<b>21,360</b>	<b>213,193</b>
<b>Net movement in funds before other recognised gains</b>							
		-88677	0	-88677	-62,874	0	-62,874
<b>Other recognised gains:</b>							
Actuarial gains on defined benefit pension schemes	20	0	0	0	0	0	0
<b>Net movement in funds</b>		<b>-88677</b>	<b>0</b>	<b>-88677</b>	<b>-62,874</b>	<b>0</b>	<b>-62,874</b>
<b>Fund balances at 1 April 2023</b>							
		214,902	4,995	219,897	277,776	4,995	282,771
<b>Net movement in funds</b>							
		-88,677	0	-88,677	-62,874	0	-62,874
<b>Fund balances at 31 March 2024</b>							
		<b>126,225</b>	<b>4,995</b>	<b>131,220</b>	<b>214,902</b>	<b>4,995</b>	<b>219,897</b>

**CUMBRIA DEAF ASSOCIATION**  
**(A company limited by guarantee)**  
**Balance Sheet**  
**For The Period Ending: 31/03/2024**

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	13	161,545	175,321
<b>Total</b>		<u>161,545</u>	<u>175,321</u>
<b>Current Assets</b>			
Debtors	15	9440	6,801
Cash in bank and in hand		7672	45,274
<b>Total</b>		<u>17112</u>	<u>52,075</u>
<b>Creditors</b>			
Amounts falling in one year	16	-47436	-7,499
<b>Total</b>		<u>-47436</u>	<u>-7,499</u>
<b>Net Current Assets</b>		<u>-30324</u>	<u>44,576</u>
<b>Total assets less current liabilities</b>		<u>131,220</u>	<u>219,897</u>
Defined benefit pension scheme asset/liability	20	0	0
<b>Total net assets</b>		<u>131,220</u>	<u>219,897</u>
<b>Funds of the charity</b>			
Restricted funds	17	4,995	4,995
Unrestricted funds	17	126,225	214,902
<b>Total</b>		<u>131220</u>	<u>219897</u>

The Charity 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 and signed on their behalf by:

.....

Mr C Allgrove  
Chair

Date: 7<sup>th</sup> September 2024

**CUMBRIA DEAF ASSOCIATION**  
**(A company limited by guarantee)**

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

**1. General Information**

The charity is a company limited by guarantee incorporated in England and Wales and a registered charity with charity number 1088406. The registered office address is 5 Castle Street, Kendal, Cumbria, LA9 7AD.

The principal activity of the charity is being the major specialist deaf charity operating throughout Cumbria for all county residents experiencing any degree of hearing or dual sensory loss.

**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 Companies Act 2006.

Cumbria Deaf Association 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**

On 11th March 2020 the World Health Organisation announced that COVID-19 was a global pandemic which led to enforced restrictions and business closures being introduced by the UK Government. Whilst the UK is now out of lockdown measures, the economic impact of the pandemic is still being felt. At the time of approving the financial statements, the Trustees have considered the ongoing influence on the operations and finances of the charity. New working methods have been successfully implemented which have allowed all services to continue to be delivered to service users.

The charity continues to undertake a cost reduction exercise to minimise costs and for this reason, the Trustees consider the going concern basis to be appropriate, with a full assessment included in the Trustees' Report.

**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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.



Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

## **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. 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 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.

All expenditure is inclusive of irrecoverable VAT.

## **2.5 Tangible fixed assets and depreciation**

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.

Depreciation is provided on the following basis:

Freehold Property	-	2% Straight line
Fixtures & Fittings	-	15% Reducing balance
Office Equipment		10% Straight line

## **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 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 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.

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.

## **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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

## 2.10 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

The charity also operates a defined benefits pension scheme and the pension charge is based on a full actuarial valuation dated 2 December 2018.

## 2.11 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.

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 costs 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.

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

### 3. Income from donations and legacies

	Unrestricted funds 2024 £	Total funds 2024 £
Donations	2991	2991
Legacies	46649	46649
Grants	8000	8000
	<b>57640</b>	<b>57640</b>

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	6328	6328
Legacies	-270	-270
Grants	198	21558
	<b>6256</b>	<b>27616</b>

### 4. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Income from charitable activities	149700	149700
	<b>149700</b>	<b>149700</b>

	Unrestricted funds 2023 £	Total funds 2023 £
Income from charitable activities	116759	116759
	<b>116759</b>	<b>116759</b>

### 5. Investment income

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Investment income	<b>249</b>	<b>249</b>	<b>86</b>
	<b>249</b>	<b>249</b>	<b>86</b>

#### 6. Other income resources

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Rental income	<b>1742</b>	<b>1742</b>
Other income	<b>260</b>	<b>260</b>
	<b>2002</b>	<b>2002</b>

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Rental income	<b>5779</b>	<b>5779</b>
Other income	<b>78</b>	<b>78</b>
	<b>5857</b>	<b>5857</b>

#### 7. Expenditure on raising funds

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Costs of raising voluntary income	<b>14580</b>	<b>14580</b>
	<b>14580</b>	<b>14580</b>

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Costs of raising voluntary income	<b>35348</b>	<b>35348</b>
	<b>35348</b>	<b>35348</b>

#### 8. Analysis of expenditure on charitable activities Summary by fund type

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Statutory services	<b>273908</b>	<b>273908</b>
Training services	<b>9780</b>	<b>9780</b>
	<b>283689</b>	<b>283689</b>

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Statutory services	<b>150534</b>	<b>171894</b>
Training services	<b>5951</b>	<b>5951</b>
	<b>156485</b>	<b>177845</b>

#### 9. Analysis of expenditure by activities

	Activities undertaken directly 2024	Support costs 2024	Total funds 2024
	£	£	£
Statutory services	118554	155354	273908
Training services	0	9780	9780
	<b>118554</b>	<b>165134</b>	<b>283689</b>

	Activities undertaken directly 2023	Support costs 2023	Total funds 2023
	£	£	£
Statutory services	69299	102594	171894
Training services	0	5951	5951
	<b>69299</b>	<b>108545</b>	<b>177845</b>

#### Analysis of direct costs

	Statutory services 2024	Total funds 2024
	£	£
Staff costs	115220	115220
Stationery, postage, phone & sundries	2446	2446
Consultancy fees	888	888
	<b>118554</b>	<b>118554</b>

	Statutory services 2023	Total funds 2023
	£	£
Staff costs	68356	68356
Stationery, postage, phone & sundries	839	839
Consultancy fees	105	105
	<b>69300</b>	<b>69300</b>

#### Analysis of support costs

	Statutory services 2024	Training services 2024	Total funds 2024
	£	£	£
Staff costs	97297	0	97297
Depreciation	14175	0	14175
Stationery, postage, phone & sundries	102	0	102
Light & Heat	10260	0	10260
Repairs & maintenance	1389	0	1389
Insurance	1783	0	1783
ICT support	18172	0	18172
Marketing	5674	0	5674
Training and recruitment	0	0	0
Other costs	5135	9780	14915
Governance costs	1366	0	1366
	<b>155354</b>	<b>9780</b>	<b>165134</b>

Statutory services 2023	Training services 2023	Total funds 2023
£	£	£

Staff costs	52738	0	52738
Depreciation	14338	0	14338
Stationery, postage, phone & sundries	22	0	22
Light & Heat	3749	0	3749
Repairs & maintenance	1176	0	1176
Insurance	2343	0	2343
ICT support	17020	0	17020
Marketing	4787	0	4787
Training and recruitment	0	0	0
Other costs	2044	5951	7994
Governance costs	4377	0	4377
	<b>102594</b>	<b>5951</b>	<b>108545</b>

#### 10. Independent examiner's remuneration

	2024	2023
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1634	900
	<b>1634</b>	<b>900</b>

#### 11. Staff Costs

	2024	2023
	£	£
Wages and salaries	192189	110476
Social security costs	6504	1674
Contribution to defined contribution pension schemes	8802	5712
Operating costs of defined benefit pension schemes	600	600
	<b>208095</b>	<b>118462</b>

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

	2024	2023
	£	£
Administrative staff	15	9
	<b>15</b>	<b>9</b>

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

During the year remuneration amounting to £36,027 (2023 - £35,387) was payable to 1 member of staff (2023 - 1 member of staff) deemed to be key management.

#### 12. Trustees' remuneration and expenses

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

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - NIL).

#### 13. Tangible fixed assets

Cost or valuation	Freehold property	Fixtures & Fittings	Office Equipment	Total
	£	£	£	£
At 1 April 2023	289,299	70670	24,994	384,963
Additions	0	0	399	399
<b>At 31 March 2024</b>	<b>289,299</b>	<b>70,670</b>	<b>25,393</b>	<b>385,362</b>
<b>Depreciation</b>				
At 1 April 2023	150,682	42383	16,577	209,642
Charge for the year	5,786	7067	1322	14,175
<b>At 31 March 2024</b>	<b>156,468</b>	<b>49,450</b>	<b>17,899</b>	<b>223,817</b>
NBV at 31 March 2023	138,617	28,287	8,417	175,321

NBV at 31 March 2024

132,831	21,220	7,494	161,545
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#### 14. Fixed asset investments

	Unlisted investments £
<b>Cost or valuation</b>	
At 1 April 2023	10000
Disposals	-10000
<b>At 31 March 2024</b>	<b>0</b>
<b>Impairment</b>	
At 1 April 2023	10000
Disposals	-10000
<b>At 31 March 2024</b>	<b>0</b>

At the previous year end date, the Trustees considered the valuation of the investment in Deaf UK Limited and believed that due to the dormant status of the company's operations the value of the investment was impaired and held a more realistic value of £Nil.

On 5th July 2022, the company was dissolved at Companies House.

#### 15. Debtors

	2024 £	2023 £
Trade debtors	8749	6110
Other debtors	691	691
	<b>9440</b>	<b>6801</b>

#### 16. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	-2367	1742
Other taxation and social security	3745	4026
Other creditors	46057	830
Accruals and deferred income	0	900
	<b>47436</b>	<b>7499</b>

#### 17. Statement of funds

##### Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Gains / (Losses) £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>					
General Funds - all funds	214,902	209,591	-298,268	0	126,225
	<b>214,902</b>	<b>209,591</b>	<b>-298,268</b>	<b>0</b>	<b>126,225</b>
<b>Restricted funds</b>					
Smart Energy in Communities	4,995	0	0	0	4,995
	<b>4,995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,995</b>
<b>Total Funds</b>	<b>219,897</b>	<b>209,591</b>	<b>-298,268</b>	<b>0</b>	<b>131,220</b>

Smart Energy in Communities - this funding was provided to allow the Charity to support service users during the process of switching to smart energy meters.

##### Statement of funds - prior year

	Balance at 1 April 2022	Income	Expenditure	Gains / (Losses)	Balance at 31 March 2023
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<b>Unrestricted funds</b>	£	£	£	£	£
General Funds - all funds	277,776	128,958	-191,832	0	214,902
	<u>277,776</u>	<u>128,958</u>	<u>-191,832</u>	<u>0</u>	<u>214,902</u>
<b>Restricted funds</b>					
Smart Energy in Communities	4,995	0	0	0	4,995
Community Conversations Project	0	18,600	-18,600	0	0
Carlisle Cost of Living Grant	0	2,760	-2,760	0	0
	<u>4,995</u>	<u>21,360</u>	<u>-21,360</u>	<u>0</u>	<u>4,995</u>
<b>Total Funds</b>	<u>282,771</u>	<u>150,318</u>	<u>-213,192</u>	<u>0</u>	<u>219,897</u>

## 18. Summary of funds

### Summary of funds - current year

	Balance at 1 April 2023	Income	Expenditure	Gains / (Losses)	Balance at 31 March 2024
	£	£	£	£	£
General Funds - all funds	214,902	209,591	-298,268	0	126,225
Restricted Funds	4,995	0	0	0	4,995
	<u>219,897</u>	<u>209,591</u>	<u>-298,268</u>	<u>0</u>	<u>131,220</u>

### Summary of funds - prior year

	Balance at 1 April 2022	Income	Expenditure	Gains / (Losses)	Balance at 31 March 2023
	£	£	£	£	£
General Funds - all funds	277,776	128,958	-191,832	0	214,902
Restricted Funds	4,995	21,360	-21,360	0	4,995
	<u>282,771</u>	<u>150,318</u>	<u>-213,192</u>	<u>0</u>	<u>219,897</u>

## 19. Analysis of net assets between funds

### Analysis of net assets between funds - current year

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023
	£	£	£
Tangible fixed assets	0	161,545	161,545
Current assets	4,995	12,117	17,112
Creditors due within one year	0	-47,436	-47,436
	<u>4,995</u>	<u>126,225</u>	<u>131,220</u>

### Analysis of net assets between funds - prior year

	Restricted Funds 2023	Unrestricted Funds 2023	Total Funds 2023
	£	£	£
Tangible fixed assets	0	175,321	175,321
Current assets	4,995	47,080	52,075
Creditors due within one year	0	-7,499	-7,499
	<u>4,995</u>	<u>214,902</u>	<u>219,897</u>

## 20. 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.