

Registered number: 04366893  
Charity number: 1092168

---

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
(A Company Limited by Guarantee)

---

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

---

**CONTENTS**

---

	Page
<b>Reference and Administrative Details of the Company, its Trustees and Advisers</b>	1
<b>Trustees' Report</b>	2 - 8
<b>Independent Examiner's Report</b>	9 - 10
<b>Statement of Financial Activities</b>	11
<b>Balance Sheet</b>	12 - 13
<b>Notes to the Financial Statements</b>	14 - 33

---

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

<b>Trustees</b>	Mr R Parmar, Chair Ms C Bell, Vice Chair Dr S Sanghera Mr R Djan-Krofa Mr M A Caines, Treasurer Ms C V Carey Mr C J Henry Prof J Hunt
<b>Company registered number</b>	04366893
<b>Charity registered number</b>	1092168
<b>Registered office</b>	9 Canon Harnett Court Wolverton Mill Milton Keynes Buckinghamshire MK12 5NF
<b>Chief executive officer</b>	Mr A Willett
<b>Accountants</b>	Hillier Hopkins LLP Chartered Accountants 249 Silbury Boulevard Milton Keynes MK9 1NA

---

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

The Trustees present their annual report together with the financial statements of the Different Strokes (Trustees) Limited for the 1 January 2023 to 31 December 2023. 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 Company is established for charity purposes, to relieve persons who have suffered strokes and to support their families and carers.

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)'.

The prime objectives of the charity are to help stroke survivors of under retirement age to optimize their recovery, take control of their own lives and regain as much independence as possible by offering rehabilitative services, information and advice. These objectives are pursued by:

- Organising a national network of peer support and exercise groups
- Facilitating online support
- Providing practical, easy to use information for the recovering stroke survivor
- Offering a telephone line so that younger stroke survivors can receive practical and emotional support from other stroke survivors
- Keeping stroke survivors informed, through newsletters, an interactive website and other means, of developments relevant to them
- Promoting the interests of younger stroke survivors by representation at National Level to government, clinical organisations & the media.

**b. Strategies for achieving objectives**

The individual strategies employed to achieve the charity's objectives are to:

- Increase the scope of peer support
- Improve the methods of service delivery
- Enhance the profile of our website and social media
- Extend the network of influencers accessible to the charity
- Encourage the communities we serve to support our work financially and to offer their time and expertise as volunteers
- Raise sufficient funds from external sources to maintain our services and financial stability
- Work closely with other organisations.

---

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**Objectives and activities (continued)**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

**Achievements and performance**

**a. Main achievements of the Company**

2023 was an excellent year for Different Strokes, where we supported large numbers of stroke survivors, undertook significant work to raise awareness of younger stroke and further grew our staff team.

We provided support to stroke survivors in many ways this year, and amongst our specific achievements:

- We supported 543 people by phone
- We supported 1,283 people by email
- We sent out 843 information packs and Children's Resource Packs by post
- We ran seven live webinars on a range of subjects relevant to stroke survivors
- We held 24 online virtual meetings for stroke survivors
- We produced two newsletters, which were sent to around 8,000 people on our mailing list
- On average, 10,500 people visited our website each month
- Our social media followers grew by 15% to 25,311
- Our emailing list grew by 17% to 4,650

After three successive years of running virtual conferences, we held two face-to-face events. These events, held in Reading and Sheffield, were a great success, with around 50 stroke survivors attending each of them. At each event we had a keynote talk from a stroke survivor, informal workshops on a range of subjects, and plenty of time for networking. A number of corporate and commercial organisations that we informally collaborate with attending the event, where they exhibited their products/services for stroke survivors, and we also used the opportunity to film video stories with 15 stroke survivors. It was the first time that we had had large numbers of stroke survivors together in a room since before Covid, and the feedback we received was excellent, with the main highlight simply being the opportunity for stroke survivors to talk with each other and share stories.

A major piece of work this year was reviewing and updating our Children's Resource Packs. These materials were originally produced in 2010, and were developed to help children understand, in age appropriate language, what had happened when their mum or dad had a stroke. After 13 years of using the same materials, we felt that they needed an update, and that we needed to better reflect the diversity and heterogeneous nature of families affected by the stroke. On our packs for younger children we worked with a highly skilled illustrator and designer, who created some fantastic artwork, while for our materials aimed at teenagers we interviewed and included the stories of five young people whose family had been affected by stroke. We were also very grateful for the input of a child therapist. The end result is that we have created three new resources - a beautiful storybook for children aged 3-7, a booklet for kids aged 8-12, and a helpful guide for teens aged 13-18. Initial feedback on these has been excellent. My thanks goes to Bolt Burdon Kemp and Ipsen, for not only supporting us to produce these materials but for sponsoring our events as mentioned above.

---

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**Achievements and performance (continued)**

We have continued to develop our BASS (Black and South Asian Stroke Survivors) Project, and we have done this through our BASS Project Officer, Rahael, highlighting this on community radio, through visiting relevant places of worship, speaking at an open-mic event, and increasing our contacts with researchers, other organisations and individuals that have an interest in this area. We also organised a major session about Stroke and Ethnicity at the 2023 UK Stroke Forum, where speakers included Richard, our Trustee, talking about his personal experience as a Black Stroke Survivor, and Austin, our CEO. Austin also chaired a session at the UK Stroke Forum about sex and relationships after stroke.

We have sought to raise awareness of younger stroke in the media, and highlights this year have included an hour long special on younger stroke on BBC Radio 5 Live (featuring Austin, and two stroke survivors), and a feature on BBC1 Morning Live. We have had various media pieces in the Mirror and regional publications such as Manchester World and Yorkshire Evening Post, featuring the stories of a number of stroke survivors that we have been working with. A particular focus here has been on the misdiagnosis of younger stroke, and how people are more likely to have their stroke missed if they are both young and exhibiting with non-FAST symptoms. On this subject, we also jointly delivered (alongside the NHS England Clinical Lead for Stroke) a presentation to BIASP (British and Irish Association of Stroke Physicians) a webinar about how not all strokes present with FAST symptoms.

To reflect the fact that the charity has seen increases in our workload, we introduced two new staff posts. We brought in a new administrator position, to be first point of contact on phone and email, and to help free up the time of other staff members for more service delivery activity. We also introduced the role of marketing assistant, to work closely with our Marketing Manager and help us further with our promotional activities and awareness raising work. These posts were initially introduced on a 12 month contract, but subsequent to this we have made them permanent.

Our funding situation continued to be very healthy. We have successfully diversified our income sources in recent years, meaning that we are not too reliable on one source, which provides good financial stability. A particular success was the amount that we raised through fundraising events, where a total of 149 individuals helped to raise £83,000 – a record year. We also received a large donation from a private individual and a substantial legacy payment, and we have used part of these funds to establish a bursary fund within our designated funds. This will see us provide financial support to stroke survivors who require additional post-stroke rehabilitation but lacks the funds themselves to pay for this. We expect to provide the first payments for these in Spring 2024.

We are reporting a surplus for the year of £133,334. This large surplus is largely due to the afore-mentioned one-off donation and the legacy, which we have not yet started to spend through our bursary fund. This compares to a surplus of £55,437 in 2022.

These figures include funds which are held by our regional groups. The groups ended 2023 with an operating surplus of £24,550 and total funds of £151,604. While the Different Strokes exercise groups are technically branches of Different Strokes, they enjoy considerable autonomy over the operation of their affairs. Hence while in theory their funds technically form part of Different Strokes reserves it would be inappropriate to see them as freely available for the use of the charity, generally. For this reason, we regard this portion of the reserves as "designated" - retained by the Groups for use to develop services locally and not considered to be available to finance Central Services. £60,000 for our bursary fund is also shown within designated funds.

Different Strokes is registered with the Fundraising Regulator and works in a way that is compliant with the Code of Fundraising Practice.

---

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**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 Trustees have agreed that it is their intention that the charity should maintain a level of free reserves (unrestricted funds not committed or invested in Fixed Assets) to enable the charity to cover its central running costs for not less than six months. Such costs amounted to £341,960 for 12 months in 2023, or £170,980 for 6 months. Free reserves totalled £315,780 as of 31st December 2023. Reserves held by the groups totalled £151,604, all of which is represented by cash. The average balance is, however, around £4,700 and because of the fragmented nature of these holdings they are not regarded as being available for central purposes. See note 20 for a detailed breakdown.

**c. Financial risk management objectives and policies**

**Risk management**

The Trustees have a Risk Management Strategy which comprises of:

- The setting of a reserves policy
- Monthly monitoring of income, expenditure and cash against an annual budget
- A risk register which identifies the likelihood, impact and management of risks, and which is updated twice a year

**d. Thanks**

The trustees would like to thank everyone who has supported Different Strokes – individual donors, people who have undertaken events for us, community groups, charitable trusts and foundations, corporates, and all other supporters. It is only with your very generous support that we are able to raise the required funds to provide our services to younger stroke survivors, and we remain very grateful for your support.

A number of our funders are listed under restricted funds later in this report; amongst our other funders who we would also like to thank for their support in 2023 are:

Lord Barnby's Foundation  
Bolt Burdon Kemp LLP  
Cognitant  
FDR Trust  
Hawthorne Charitable Trust  
HFMC Wealth  
Inman Charity  
Ipsen  
Irving Memorial Trust

---

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**Thanks (continued)**

Irwin Mitchell LLP  
Marsh Charitable Trust  
PF Charitable Trust  
Sir James Roll Charitable Trust  
Adrian Swire Charitable Trust  
Sir Jules Thorn Charitable Trust  
Vandervell Foundation  
Garfield Weston Foundation

We'd also like to give a huge thank you to our network of volunteers up and down the country, who give up so much of their time to support our groups and to support the charity in other ways; again, we would not be able to do what we do without you.

**Structure, governance and management**

**a. Constitution**

Different Strokes (Trustees) Limited is a company limited by guarantee and not having a share capital is governed by its Memorandum and Articles of Association dated 5th February 2002. The company was incorporated to acquire the assets and undertaking of Different Strokes, an unincorporated charity; this it did on 8th June 2002. The member's liability is limited. Every member of the company undertakes to contribute up to £1 of the assets of the company in the event of it being wound up.

It is a registered charity with the Charity Commission (No. 1092168). The number of members of the company is limited to 50, the present membership is 8 (2022 - 8). Every person desirous of becoming a member must sign and deliver to the company an application for membership. The sole right to membership is vested in the Board of Trustees who may, without showing cause, refuse to admit any application to membership.

**b. Methods of appointment or election of Trustees**

The business of the Charity is managed by the Board of Trustees and its membership comes from within the members of the company. It is an objective to have members on the Board of Management whose skills and expertise complement the needs and aspirations of a charity committed to serving the needs of younger stroke survivors. The Memorandum and Articles of Association states that the Chairman or Vice-Chairman shall be a stroke survivor. The Articles of Association determine a minimum of 4 and a maximum of 15 Trustees. The members of the Board of Trustees are the Directors of the charity. At each Annual General Meeting one third of the Trustees, the longest serving since their last election, are required to stand for re-election. Any new Trustee appointed by the Board must stand for election at the Annual General Meeting after his/her appointment.

**c. Organisational structure and decision-making policies**

The Board meets at least quarterly, with day to day operations led by the Chief Executive Officer. Austin Willett has been in this role since January 2018. The Board, along with the CEO hold periodic "Awaydays" to discuss the future development of the charity. To facilitate effective operations the CEO has delegated authority, within the terms of delegation approved by the Trustees, for operational matters including finance and employment.



---

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**Structure, governance and management (continued)**

**d. Policies adopted for the induction and training of Trustees**

New Trustees undergo an orientation to brief them on their role and the various aspects of the charity's services and to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

**e. Related party relationships**

The charity works closely with other charities and not-for-profit organisations within associated service areas; these bodies include The Stroke Association, the Neurological Alliance, Chest Heart & Stroke Scotland, and the Medical Technology Group.

**f. Trustees' indemnities**

A policy of third-party indemnity insurance has been in place during the year for the benefits of the Trustees and officers.

**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 . 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.

---

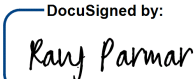
DIFFERENT STROKES (TRUSTEES) LIMITED  
(A Company Limited by Guarantee)

---

TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023

---

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

DocuSigned by:  
  
.....B59C9738D978422.....  
**Mr R Parmar**  
Chair of Trustees  
Date: 19-06-2024 | 10:11 BST

---

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

---

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**Independent Examiner's Report to the Trustees of Different Strokes (Trustees) Limited ('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2023.

**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**

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in England and Wales (ACA), which is one of the listed bodies.

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.

---

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

---

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

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:   
Grant Franklin

Dated: 26-06-2024 | 09:39 BST  
ACA

**Hillier Hopkins LLP**  
Chartered Accountants  
249 Silbury Boulevard  
Milton Keynes  
MK9 1NA

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Designated funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income and endowments from:</b>						
Donations and legacies	3	217,444	12,500	175,999	405,943	273,602
Other trading activities	4	153,184	-	-	153,184	124,931
Investments	5	3,804	-	-	3,804	127
<b>Total income</b>		<b>374,432</b>	<b>12,500</b>	<b>175,999</b>	<b>562,931</b>	<b>398,660</b>
<b>Expenditure on:</b>						
Raising funds	6	40,963	-	-	40,963	35,191
Charitable activities	7	271,334	29,662	91,449	392,445	308,160
<b>Total expenditure</b>		<b>312,297</b>	<b>29,662</b>	<b>91,449</b>	<b>433,408</b>	<b>343,351</b>
<b>Net income/(expenditure) before net gains on investments</b>		<b>62,135</b>	<b>(17,162)</b>	<b>84,550</b>	<b>129,523</b>	<b>55,309</b>
Net gains on investments		3,811	-	-	3,811	128
<b>Net income/(expenditure)</b>		<b>65,946</b>	<b>(17,162)</b>	<b>84,550</b>	<b>133,334</b>	<b>55,437</b>
Transfers between funds	17	3,699	(13,553)	9,854	-	-
<b>Net movement in funds</b>		<b>69,645</b>	<b>(30,715)</b>	<b>94,404</b>	<b>133,334</b>	<b>55,437</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		246,135	37,479	117,200	400,814	345,377
Net movement in funds		69,645	(30,715)	94,404	133,334	55,437
<b>Total funds carried forward</b>		<b>315,780</b>	<b>6,764</b>	<b>211,604</b>	<b>534,148</b>	<b>400,814</b>

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

The notes on pages 14 to 33 form part of these financial statements.

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 04366893**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	5,930	6,757
Investments	13	104,623	35,819
		<u>110,553</u>	<u>42,576</u>
<b>Current assets</b>			
Stocks	14	6,003	4,888
Debtors	15	14,234	10,780
Cash at bank and in hand		414,945	355,268
		<u>435,182</u>	<u>370,936</u>
Creditors: amounts falling due within one year	16	(11,587)	(12,698)
<b>Net current assets</b>		<u>423,595</u>	<u>358,238</u>
<b>Total assets less current liabilities</b>		<u>534,148</u>	<u>400,814</u>
<b>Total net assets</b>		<u><u>534,148</u></u>	<u><u>400,814</u></u>
<b>Charity funds</b>			
Designated funds	17	211,604	117,200
Restricted funds	17	6,764	37,479
Unrestricted funds	17	315,780	246,135
<b>Total funds</b>		<u><u>534,148</u></u>	<u><u>400,814</u></u>

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.

DIFFERENT STROKES (TRUSTEES) LIMITED  
(A Company Limited by Guarantee)  
REGISTERED NUMBER: 04366893

BALANCE SHEET (CONTINUED)  
AS AT 31 DECEMBER 2023

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

DocuSigned by:  
*Ranj Parmar*  
B59C973BD978422  
**Mr R Parmar**  
Chair of Trustees

Date: 19-06-2024 | 10:11 BST

DocuSigned by:  
*Mike Caines*  
F690B12D5E1942A...  
**Mr M A Caines**  
Trustee

18-06-2024 | 19:44 BST

The notes on pages 14 to 33 form part of these financial statements.

---

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**1. General information**

Different Strokes (Trustees) Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 9 Canon Harnett Court, Wolverton Mill, Milton Keynes, MK12 5NF.

The accounts have been prepared in GBP and rounded to the nearest pound.

**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.

Different Strokes (Trustees) Limited 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 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.

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 Company 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 Company, 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.

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

**2.3 Government grants**

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.



---

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
(A Company Limited by Guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**2. Accounting policies (continued)**

**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 Company 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 Company's objectives, as well as any associated support costs.

**2.5 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, using the straight-line method.

Depreciation is provided on the following basis:

Computer equipment	-	25%
--------------------	---	-----

**2.6 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

**2.7 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

---

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**2. Accounting policies (continued)**

**2.8 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.

**2.9 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.

**2.10 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.

**2.11 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.

**2.12 Operating leases**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

**2.13 Pensions**

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



**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**4. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Fundraising events	153,184	<b>153,184</b>

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Fundraising events	124,931	124,931

**5. Investment income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Income from local listed investments	3,804	<b>3,804</b>

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Income from local listed investments	127	127

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

**Fundraising trading expenses**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Direct costs	24,127	<b>24,127</b>
Wages and salaries	14,700	<b>14,700</b>
Employers NIC	1,401	<b>1,401</b>
Pension costs	735	<b>735</b>
	<u>40,963</u>	<u><b>40,963</b></u>

**Fundraising trading expenses (continued)**

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Direct costs	19,263	19,263
Wages and salaries	13,847	13,847
Employers NIC	1,387	1,387
Pension costs	694	694
	<u>35,191</u>	<u>35,191</u>

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Designated funds 2023 £</b>	<b>Total 2023 £</b>
Charitable activities	271,334	29,662	91,449	<b>392,445</b>

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Designated funds 2022 £</i>	<i>Total 2022 £</i>
Charitable activities	222,423	26,436	59,301	308,160

**8. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2023 £</b>	<b>Total funds 2023 £</b>
Charitable activities	392,445	<b>392,445</b>

	<i>Activities undertaken directly 2022 £</i>	<i>Total funds 2022 £</i>
Charitable activities	308,160	308,160

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

**Analysis of direct costs**

	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Staff costs	<b>193,646</b>	164,124
Depreciation	<b>2,633</b>	1,671
Insurance	<b>1,758</b>	1,681
Governance costs	<b>4,933</b>	5,242
General	<b>2,088</b>	625
Repairs and maintenance	<b>426</b>	366
Rent	<b>11,768</b>	13,329
Bank charges	<b>866</b>	911
Staff training	<b>3,404</b>	1,447
Subscriptions	<b>1,152</b>	1,187
Printing, postage and stationery	<b>6,598</b>	5,101
Office costs	<b>1,100</b>	1,538
Direct programming	<b>151,689</b>	98,867
Travel	<b>3,149</b>	1,615
Telephone	<b>7,235</b>	10,456
	<b>392,445</b>	308,160

**9. Independent examiner's remuneration**

The independent examiner's remuneration amounts to an independent examiner fee of £2,650 (2022 - £2,400).

**10. Staff costs**

	<b>2023 £</b>	<i>2022 £</i>
Wages and salaries	<b>193,900</b>	164,840
Social security costs	<b>8,902</b>	8,569
Contribution to defined contribution pension schemes	<b>7,679</b>	6,643
	<b>210,481</b>	180,052

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**10. Staff costs (continued)**

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

	<b>2023</b>	<i>2022</i>
	<b>No.</b>	<i>No.</i>
Average employees	<b>12</b>	<i>10</i>

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

The key management personnel during 2023 was the Chief Executive Officer. The total remuneration received by the key management personnel during the period amounting to £55,769 (2022 - £53,668).

**11. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

**12. Tangible fixed assets**

	<b>Computer equipment £</b>
<b>Cost or valuation</b>	
At 1 January 2023	<b>14,189</b>
Additions	<b>1,806</b>
At 31 December 2023	<b>15,995</b>
<b>Depreciation</b>	
At 1 January 2023	<b>7,432</b>
Charge for the year	<b>2,633</b>
At 31 December 2023	<b>10,065</b>
<b>Net book value</b>	
At 31 December 2023	<b>5,930</b>
<i>At 31 December 2022</i>	<i>6,757</i>



**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**13. Fixed asset investments**

	<b>Listed investments £</b>
<b>Cost or valuation</b>	
At 1 January 2023	<b>35,819</b>
Additions	<b>65,000</b>
Revaluations	<b>3,804</b>
	<hr/>
At 31 December 2023	<b>104,623</b> <hr/>
 <b>Net book value</b>	
At 31 December 2023	<b>104,623</b> <hr/>
At 31 December 2022	<b>35,819</b> <hr/>

**14. Stocks**

	<b>2023 £</b>	<b>2022 £</b>
Finished goods and goods for resale	<b>6,003</b> <hr/>	<b>4,888</b> <hr/>

**15. Debtors**

	<b>2023 £</b>	<b>2022 £</b>
<b>Due within one year</b>		
Trade debtors	<b>272</b>	<b>-</b>
Prepayments and accrued income	<b>13,961</b>	<b>10,780</b>
	<hr/>	<hr/>
	<b>14,233</b> <hr/>	<b>10,780</b> <hr/>

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,278	1,337
Other taxation and social security	3,820	3,098
Other creditors	1,354	1,068
Accruals and deferred income	5,136	7,195
	<u>11,588</u>	<u>12,698</u>

**17. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 January 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Gains/ (Losses) £</b>	<b>Balance at 31 December 2023 £</b>
<b>Unrestricted funds</b>						
General funds	246,135	374,432	(312,297)	3,699	3,811	315,780
	<u>246,135</u>	<u>374,432</u>	<u>(312,297)</u>	<u>3,699</u>	<u>3,811</u>	<u>315,780</u>
<b>Designated funds</b>						
Group funds	117,200	115,999	(91,449)	9,854	-	151,604
Bursary fund	-	60,000	-	-	-	60,000
	<u>117,200</u>	<u>175,999</u>	<u>(91,449)</u>	<u>9,854</u>	<u>-</u>	<u>211,604</u>

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**17. Statement of funds (continued)**

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2023 £
<b>Restricted funds</b>						
D'Oyly Carte Charitable Foundation	-	4,000	(4,000)	-	-	-
Ken & Edna Morrison Charitable Trust	-	3,000	(3,000)	-	-	-
Barleycorn Trust	-	500	(500)	-	-	-
Charles S. French Charitable Trust	-	3,000	(3,000)	-	-	-
Hugh Fraser Foundation (Scotland)	2,800	-	(236)	-	-	2,564
February Foundation	4,200	-	(4,200)	-	-	-
Souter (Scotland)	1,000	-	-	-	-	1,000
Belstead Trust	1,000	1,000	(1,000)	-	-	1,000
Charis Trust	-	1,000	-	-	-	1,000
Sovereign Health Care	3,000	-	(3,000)	-	-	-
Percy's Pals	3,333	-	(3,333)	-	-	-
Portsmouth Group	3,000	-	-	(3,000)	-	-
Manchester Group	2,618	-	-	(2,618)	-	-
Awards for all - National Lottery	2,093	-	(2,093)	-	-	-
Alice Ellen Cooper-Dean Charitable Foundation	5,000	-	(3,800)	-	-	1,200
George A. Moore Foundation	1,500	-	(1,500)	-	-	-
Market Harborough group	620	-	-	(620)	-	-
London West Group	6,515	-	-	(6,515)	-	-
Diss Group	800	-	-	(800)	-	-
	<b>37,479</b>	<b>12,500</b>	<b>(29,662)</b>	<b>(13,553)</b>	<b>-</b>	<b>6,764</b>
<b>Total of funds</b>	<b>400,814</b>	<b>562,931</b>	<b>(433,408)</b>	<b>-</b>	<b>3,811</b>	<b>534,148</b>

---

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
(A Company Limited by Guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

---

**17. Statement of funds (continued)**

**Restricted funds description**

**Charles French Charitable Trust** - To support our work in East Anglia  
**Hugh Fraser Foundation** - To support development in Scotland and online activities  
**Ella Rhodes Legacy** - To support the development of new groups  
**February Foundation** - To support our teen and young adult befriending service  
**Sainsbury's Logistics Team** - To support our teen and young adult befriending service  
**Souter** - To support development in Scotland  
**Lord Belstead Charitable Trust** - To support our work in East Anglia  
**Charis Trust** - To support our work in East Anglia  
**Sovereign Healthcare Fund** - To support our work in West Yorkshire  
**Percy's Pals** - To support core services, projects and work in the Hampshire area  
**Inner Wheel Leeds** - To support our work in Leeds  
**Portsmouth group** - Funds held on behalf of Portsmouth group  
**Manchester group** - Funds held on behalf of Manchester group  
**Earl Fitzwilliam Charitable Trust** - To support our work in Yorkshire  
**Awards for All – National Lottery** - To support exercise sessions, befriending and our BASS Project  
**Alice Ellen Cooper-Dean Charitable Foundation** - To support our work in Hampshire  
**George A. Moore Foundation** - To support our work in West Yorkshire  
**Market Harborough group** - Funds held on behalf of the Market Harborough group  
**London West group** - Funds held on behalf of the London West group  
**Diss group** - Funds held on behalf of the Diss group  
**D'Oyly Carte Charitable Foundation** – To support our BASS (Black and Asian Stroke Survivors) Project  
**Ken and Edna Morrison Charitable Trust** – To support our work in Yorkshire  
**Barleycorn Trust** – To support our BASS Project

The transfers between the general unrestricted funds and the designated funds are where the groups give donations to the central services, and transfers from restricted to designated are where the income balances are not deemed to be restricted.

The Bursary fund is what the trustees have chosen to allocate from donations and legacies for this particular service of the charity, so it is shown within the designated funds. This fund is different to the other designated funds which belongs to the groups around the country.

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**17. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2022 £</i>
<b>Unrestricted funds</b>						
General funds	<u>199,624</u>	<u>295,034</u>	<u>(257,613)</u>	<u>8,962</u>	<u>128</u>	<u>246,135</u>
<b>Designated funds</b>						
Group funds	<u>116,764</u>	<u>68,699</u>	<u>(59,301)</u>	<u>(8,962)</u>	<u>-</u>	<u>117,200</u>

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**17. Statement of funds (continued)**

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2022 £</i>
<b>Restricted funds</b>						
Charles S. French Charitable Trust	3,200	-	(3,200)	-	-	-
Hugh Fraser Foundation (Scotland)	2,800	-	-	-	-	2,800
Ella Rhodes Legacy	520	80	(600)	-	-	-
February Foundation	1,300	5,000	(2,100)	-	-	4,200
Sainsbury's Logisitcs Team	2,350	-	(2,350)	-	-	-
Souter (Scotland)	1,000	-	-	-	-	1,000
Belstead Trust	350	1,000	(350)	-	-	1,000
Charis Trust	350	-	(350)	-	-	-
Sovereign Health Care	1,300	3,000	(1,300)	-	-	3,000
Percy's Pals	10,000	-	(6,667)	-	-	3,333
Inner Wheel Leeds	200	-	(200)	-	-	-
Portsmouth Group	3,000	-	-	-	-	3,000
Manchester Group	2,618	-	-	-	-	2,618
Earl Fitzwilliam Charitable Trust	-	1,000	(1,000)	-	-	-
Awards for all - National Lottery	-	9,997	(7,904)	-	-	2,093
Alice Ellen Cooper-Dean Charitable Foundation	-	5,000	-	-	-	5,000
George A. Moore Foundation	-	1,500	-	-	-	1,500
Market Harbour group	-	1,035	(415)	-	-	620

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**17. Statement of funds (continued)**

**Statement of funds - prior year (continued)**

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2022 £</i>
London West Group	-	6,515	-	-	-	6,515
Diss Group	-	800	-	-	-	800
	<u>28,988</u>	<u>34,927</u>	<u>(26,436)</u>	<u>-</u>	<u>-</u>	<u>37,479</u>
<b>Total of funds</b>	<u>345,376</u>	<u>398,660</u>	<u>(343,350)</u>	<u>-</u>	<u>128</u>	<u>400,814</u>

**18. Summary of funds**

**Summary of funds - current year**

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2023 £</i>
General funds	246,135	374,432	(312,297)	3,699	3,811	315,780
Designated funds	117,200	175,999	(91,449)	9,854	-	211,604
Restricted funds	37,479	12,500	(29,662)	(13,553)	-	6,764
	<u>400,814</u>	<u>562,931</u>	<u>(433,408)</u>	<u>-</u>	<u>3,811</u>	<u>534,148</u>

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**18. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2022 £</i>
General funds	199,624	295,034	(257,613)	8,962	128	246,135
Designated funds	116,764	68,699	(59,301)	(8,962)	-	117,200
Restricted funds	28,988	34,927	(26,436)	-	-	37,479
	<u>345,376</u>	<u>398,660</u>	<u>(343,350)</u>	<u>-</u>	<u>128</u>	<u>400,814</u>

**19. Analysis of net assets between funds**

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

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Designated funds 2023 £</b>	<b>Total funds 2023 £</b>
Tangible fixed assets	5,930	-	-	<b>5,930</b>
Fixed asset investments	104,623	-	-	<b>104,623</b>
Current assets	216,814	6,764	211,604	<b>435,182</b>
Creditors due within one year	(11,587)	-	-	<b>(11,587)</b>
<b>Total</b>	<u>315,780</u>	<u>6,764</u>	<u>211,604</u>	<u><b>534,148</b></u>



**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**19. Analysis of net assets between funds (continued)**

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

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Designated funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	6,757	-	-	6,757
Fixed asset investments	35,819	-	-	35,819
Current assets	216,257	37,479	117,200	370,936
Creditors due within one year	(12,698)	-	-	(12,698)
<b>Total</b>	<b>246,135</b>	<b>37,479</b>	<b>117,200</b>	<b>400,814</b>

**DIFFERENT STROKES (TRUSTEES) LIMITED**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**20. Designated funds - group funds**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Andover	1,642	1,778
Birmingham Central	9,702	10,481
Birmingham Solihull	1,745	2,453
Bristol	15,833	3,674
Cambridge	28	28
Carlisle	2,299	2,086
Colchester	3,065	1,370
Diss	962	-
Glasgow	-	562
Isle of Wight	30	30
Leeds Central	1,444	1,174
London Central (Gt Russell St)	67	67
London East (Redbridge)	2,765	3,662
London North (Wood Green)	16,718	17,502
London South East (Bexley)	-	357
London West (Hounslow & Chiswick)	6,145	120
Manchester	2,968	-
Middlesex (Stanmore)	8,067	9,652
Market Harborough	2,235	59
Milton Keynes	3,889	5,467
Moray	897	887
Northampton	7,272	8,044
Norwich	811	897
Portsmouth	8,037	6,604
Preston	149	734
Southampton	25,865	29,598
Tipton	478	883
Totnes	389	616
West Kent	5,444	1,647
Whitstable	2,493	470
York	19,359	6,298
Burton	806	-
	<b>151,604</b>	<b>117,200</b>

DIFFERENT STROKES (TRUSTEES) LIMITED  
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023

21. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £13,453 (2022 - £6,643). Contributions totalling £1,354 (2022 - £1,068) were payable to the fund at the balance sheet date and are included in creditors.

22. Operating lease commitments

At 31 December 2023 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Not later than 1 year	6,166	12,008
Later than 1 year and not later than 5 years	5,132	3,885
	<u>11,298</u>	<u>15,893</u>

Post year end the charity signed a new 5 year property lease from 1 May 2024 committing them to payments totalling £68,376. over the term of the lease.

**Different Strokes (Trustees) Limited  
9 Canon Harnett Court  
Wolverton Mill  
Milton Keynes  
MK12 5NF**

Hillier Hopkins LLP  
249 Silbury Boulevard  
Milton Keynes  
MK9 1NA

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charitable company's financial statements for the year ended 31 December 2023. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

**General**

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
2. We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
3. We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 31 December 2023 audited.

We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.

4. We have fulfilled our responsibilities as directors / trustees as set out in the terms of your engagement letter dated 23 February 2023, under the Companies Act 2006 and Charities Act 2011 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
5. All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
6. All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
7. The financial statements are free of material misstatements, including omissions.

**Assets and liabilities**

8. The charitable company has satisfactory title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
9. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.

10. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.

DocuSigned by:

### Accounting estimates

11. The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.

18-06-2024 | 19:44 BST

### Loans and arrangements

12. The charitable company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

### Legal claims

13. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed in the financial statements.

### Laws and regulations

14. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

### Related parties

15. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

### Subsequent events

16. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

### Going concern

17. We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

### Grants and donations

18. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

Yours faithfully

Mike Caines

Printed name:

Signed:

DocuSigned by:

Mike Caines

F690B12D5E1942A...

Signed on behalf of the board of trustees

Date: 18-06-2024 | 19:44 BST