

**PIONEER PEOPLE WIRRAL
REPORT AND ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2024**

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Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2024

Introduction

The trustees present their annual director's report and financial statements for the year ended 31 March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Purpose and Activities of the Charity

The principal activities of the Charity set out in its Memorandum and Articles of Association are:

- Advancement of the Christian Faith.
- Advancement of Christian education.
- Relief of hardship.

Achievements and performances

The Charity started the year with a healthy balance of free reserves and decided to set a deficit budget to achieve our charitable goals. During the year there was a planned deficit spend of just over £22,400. The deficit actually came in at -£23,304, much in line with expectations.

There is still a reduced demand for rental of the community centre, a hangover from the Covid crisis but we continue to host band practises, WI meetings, First Aid training, community group activities and hosted Polling Stations. Our Shedheads Community workshop continues to have a strong membership and active community participation.

Our eighth shipping container arrived in The Gambia and we continue to have excellent working relationships with the Tree Planting Committee in Sabi. Increasingly, the Charity is measuring its own carbon foot print and measuring the positive impact of the tree planting we enable and the materials we divert from land fill. Additionally, our Shedheads project attended a local Eco event called Cool Wirral, showcasing up-cycling and encouraging diverting materials from landfill.

The Charity has a history of working in Albania since the 1990's but not so much in the past few years. At the request of a UK charity working in Albania and Guatemala, we sent a 20 foot shipping container with bikes, reading glasses, clothing, tools and phone cases.

At start of the war in Ukraine in February 2022, the Charity responded with the delivery of two vans with humanitarian supplies and subsequently arranged and supported the placement of two Ukrainian families with local hosts. During this year we sent bikes, tools, generators and delivered a 4x4 vehicle.

Towards the end of the year we were invited to submit ideas regarding a new project in Angola. Discussions are in a very early stage but two UK companies with contracts in Angola

Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2024

are keen to invest some company profits into community work in Angola. This could be a significant development in the charities work in 2024/25.

During the year we had an Expression of Interest and Business Plan accepted to take on a 25 year peppercorn lease of our local Library. The plan included establishing a community coffee shop, transferring our vintage charity shop from the community centre back into the high street and running a library provision. The project was seriously delayed by issues with Council contractors but in March 2023 we received our first grant of £10,905 to start work on getting the building ready. It is envisaged we will open in May 2024. This project will be a significant increase in local service provision and attract more local volunteers.

Despite a deficit spend during the year we remain in a healthy position with significant expansion of local provision in the next year or two.

Financial Review

Policies on reserves

Adequate reserves are maintained to fund the charity's activities for at least six months forward.

Availability and adequacy of assets of the funds

The board of Trustee is satisfied that the charity assets in each fund are available and adequate to fulfil its obligations I respect of reach fund.

Transactions and Financial position

The Statement of Financial Activities show net outgoing resources for the year of a revenue nature of £23,304 (2023 outgoing: £9,593.) The total reserves at the yearend stand at £145,640 (2023: £168,994). Free unrestricted liquid reserves amounted to £145,506 (2023: £168,047).

Share Capital

The Company is limited by guarantee and therefore has no share capital.

Plans for future periods

The plan to merge the Charity with our sister Charity, The Aspiration Trust remains in place and could take place in 2025, when conditions are right for both Charities. In recognition of planned growth we recruited a new Trustee, Jonathan Birch. Jonathan works at a senior level within a national homelessness charity and as from January 2024 took on responsibility of Chair.

Reference and administrative details

Date of incorporation: 18 November 2002

Company Registration Number: 04592550

The Registered Office is: 29 Thingwall Drive, Irby, Wirral CH61 3XN

Charity Registration Number: 1095310

Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2024

Directors and trustees

The trustees, who are also directors, through the year and at the date of this report, were:

Martin Dickson
Joshua Simpson
Stephen Ward
Jonathan Birch (appointed 22 November 2023)

All the directors of the company are also the Trustees of the charity, and their responsibilities include all the responsibilities of the directors under the Companies Acts and of Trustees under the Charities Act. The Board of trustees held regular meetings across the year, with 85%+ attendance for each meeting.

Nature of the Governing Documents and Constitution of the Charity

The Organisation is a charitable company limited by guarantee. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The methods adopted for the recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law and under the Company's Articles the directors are known as members of the charity. The directors are chosen to bring a wide variety of skills to the charity management.

Independent Examiner

Malcolm Wright, Elpizo Limited, Chartered Accountants, 13 Village Road, Higher Bebington Wirral, CH63 8PP

Statement of Director's and Trustees' Responsibilities

The charity trustees (who are also the directors of the charitable company for the purpose of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

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

Pioneer People Wirral

The report of the Trustees for the year ended 31 March 2024

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Statements as to disclosure to our independent examiner

In so far as the trustees are aware at the time of approving our trustees' annual report: There is no relevant information, being information needed by the independent examiner in connection with preparing their report, of which the group's auditor is unaware, and the trustees, having made enough enquiries of fellow directors that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director In order to make themselves aware of any relevant independent examination information and to establish that the independent examiner is aware of that information.

By order of the board of trustees

This report was approved by the board of trustees on 25 October 2024

Signed:

Director and Trustee

Pioneer People Wirral

Independent Examiner's Report to the Trustees of the Charity Report of the Independent Examiner to the Trustees on the accounts of the Charity for the year ended 31 March 2024

I report on the financial statement of the charitable company on page 8 to 17 for the year ended 31 March 2024.

Respective responsibilities of the Trustees and Examiner

As the charity trustees, who are also directors of the company for the purpose of the company law, you are responsible for preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and under section 144(2) of the Charities Act 2011 ("the Charities Act") and is eligible for independent examination. It is my responsibility to:

- Examine accounts under the section 145 of the Charities Act;
- Follow the procedure laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

Basis of opinion and scope of work undertaken

My examination was carried out in accordance to general directions given by the charity commission. An examination includes a review of accounting records, kept by the charity and a comparison of accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedure undertaken does not provide all the evidence that would be required in an audit. Consequently, no opinion is given to whether the accounts present a true and fair view and report is limited to the matters set out in the statement below.

Independent Examiner's Statement

In connection with examination, no matters have come to my attention; which gives me reasonable cause to believe that in any material respect the requirements;

- To keep accounting records in accordance with section 386 of the Companies Act 2006; and
- To prepare accounts which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statements of Recommended Practice: Accounting and reporting by Charities have not been met; or,
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Malcolm Wright, Chartered Accountant
Elpizo Limited, 13 Village Road, Higher Bebington,
Wirral CH63 8PP

The date upon which my opinion is expressed is: 25 October 2024

Pioneer People Wirral
Statement of Financial Activities
For the year ended March 2024

| | | Unrestricted Funds 2024 £ | Restricted Funds 2024 £ | Total Funds 2024 £ | Last Year Total Funds 2023 £ |
|--------------------------------------|--------------|--|--|---------------------------------------|---|
| | Notes | | | | |
| Income | | | | | |
| Donations and legacies | 3 | 23,657 | - | 23,657 | 7,558 |
| Income from charitable activities | 4 | 9,474 | - | 9,474 | 31,656 |
| Fundraising income | 5 | 15,269 | - | 15,269 | 8,186 |
| Investment Income | 6 | 60 | - | 60 | 93 |
| Total Income | | <u>48,480</u> | - | <u>48,480</u> | <u>47,493</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 7 | <u>71,784</u> | - | <u>71,784</u> | <u>57,086</u> |
| Total expenditure | | <u>71,784</u> | - | <u>71,784</u> | <u>57,086</u> |
| Net income for the year | | (23,304) | - | (23,304) | (9,593) |
| Gross transfer between funds | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Net movement in funds | | (23,304) | - | (23,304) | (9,593) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | <u>168,994</u> | - | <u>168,994</u> | <u>178,587</u> |
| Total funds carried forward | | <u>145,640</u> | - | <u>145,640</u> | <u>168,994</u> |

The net movement in funds to above in the net incoming resources as defined in the statement of Recommendation Practice for Accounting and reporting issued by the Charity Commission for England and Wales and is reconciled to the total funds as shown in the Balance Sheet on page 10 as required by the said statement.

All activities derive from continuing operation.

The notes on page 12 to 17 form an integral part of these accounts

Pioneer People Wirral
Statement of Financial Activities
For the year ended March 2024
Analysis of prior year total funds as required by paragraph 4.2 of Statement of Recommended Practice (SORP)

| | | Unrestricted Funds 2023 £ | Restricted Funds 2023 £ | Total Funds 2023 £ |
|--------------------------------------|-------|------------------------------------|----------------------------------|-----------------------------|
| | Notes | | | |
| Income | | | | |
| Donations and legacies | 3 | 7,558 | - | 7,558 |
| Income from charitable activities | 4 | 31,656 | - | 31,656 |
| Fundraising income | 5 | 8,186 | - | 8,186 |
| Investment Income | 6 | 93 | - | 93 |
| Total Income | | <u>47,493</u> | - | <u>47,493</u> |
| Expenditure | | | | |
| Expenditure on charitable activities | 7 | <u>57,086</u> | - | <u>57,086</u> |
| Total expenditure | | <u>57,086</u> | - | <u>57,086</u> |
| Net income for the year | | (9,593) | - | (9,593) |
| Gross transfer between funds | | - | - | - |
| Net movement in funds | | (9,593) | - | (9,593) |
| Reconciliation of funds: | | | | |
| Total funds brought forward | | <u>178,587</u> | - | <u>178,587</u> |
| Total funds carried forward | | <u>168,994</u> | - | <u>168,994</u> |

All activities derive from continuing operation

The notes on page 12 to 17 form an integral part of these accounts

Pioneer People Wirral
Statement of Financial Activities
For the year ended March 2024
Income and Expenditure Account as required by the Companies Act for the year ended
31 March 2024

| | 2024 | 2023 |
|--|------------------------|-----------------------|
| | £ | £ |
| Turnover | 48,420 | 47,400 |
| Direct costs of turnover | <u>72,930</u> | <u>55,886</u> |
| Gross surplus | <u>(22,064)</u> | <u>(8,486)</u> |
| Governance costs | <u>1,300</u> | <u>1,200</u> |
| Operating surplus | <u>(23,364)</u> | <u>(9,686)</u> |
| Interest receivable | <u>60</u> | <u>93</u> |
| Surplus on ordinary activities before tax | <u>(23,304)</u> | <u>(9,593)</u> |
| Retained surplus for the financial year | <u>(23,304)</u> | <u>(9,593)</u> |

All activities derive from continuing operations

The notes on pages 12 to 17 form integral part of these accounts.

Pioneer People Wirral
Company Number
Balance Sheet
As at 31 March 2024

04592550

| | | 2024 | | 2023 | |
|--|--------------|----------------|-----------------------|----------------|-----------------------|
| | Notes | £ | £ | £ | £ |
| Fixed Assets | | | | | |
| Tangible assets | 12 | | <u>1</u> | | <u>1</u> |
| Total fixed assets | | | 1 | | 1 |
| Current Assets | | | | | |
| Debtors | 13 | 133 | | 946 | |
| Cash at the bank and in hand | | <u>149,769</u> | | <u>171,990</u> | |
| Total current assets | | 149,902 | | 172,936 | |
| Creditors | | | | | |
| Amount due within one year | 14 | <u>(4,263)</u> | | <u>(3,943)</u> | |
| Net current assets | | | <u>145,639</u> | | <u>168,993</u> |
| Total assets less current liabilities | | | <u>145,640</u> | | <u>168,994</u> |
| Net Assets | | | <u>143,640</u> | | <u>168,994</u> |
| The funds of the charity | | | | | |
| Unrestricted income funds | | | | | |
| Unrestricted revenue accumulated funds | 16 | | <u>145,640</u> | | <u>168,994</u> |
| Total charity funds | | | <u>145,640</u> | | <u>168,994</u> |

The directors are satisfied that the year ended on 31 March 2024 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 7.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the board of Trustees on 25 October 2024

Signed:

Name: - Director/Trustee

The notes on page 12 to 17 form an integral part of these accounts

1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102) the Financial Reporting Standard application in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets & liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes(s).

Preparation of the accounts on a going concern basis

The financial statements are prepared on a going concern. The Charity is entirely dependent on continuing grant and donation support and as a consequence the going concern basis is also dependent on that continuing financial support.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition are met.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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 bank.

Pioneer People Wirral

Notes to the Accounts for the year ended 31 March 2024

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll and governance costs which support the charitable activities. These costs have been allocated between costs of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 1.

Tangible fixed assets

Individual fixed assets costing £100 or more are capitalised as cost and are depreciated over their estimated useful economic lives on a reducing balance basis as follows:

| Asset Category: | Annual rate |
|---------------------|-------------|
| Vehicles | 25% |
| Plant and equipment | 25% |

Debtors

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

Cash at bank and in hand

Cash at bank and cash 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.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the

amount due to settle the obligation can be measured or estimating reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the Trust

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

3 Income from donations and legacies

| | 2024 | 2023 |
|--|----------------------|---------------------|
| | £ | £ |
| Donations and gifts | | |
| Gifts from individuals & organizations | 6,711 | 4,124 |
| Grants received | 12,105 | 3,434 |
| Others | 1,087 | - |
| Gift aid recovered | <u>3,754</u> | <u>-</u> |
| | <u>23,657</u> | <u>7,558</u> |

The Trust benefits from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

4 Income from charitable activities

| | 2024 | 2023 |
|-----------------------------|---------------------|----------------------|
| | £ | £ |
| Other charitable activities | 7,470 | 31,057 |
| Hire of premises | <u>2,024</u> | <u>599</u> |
| | <u>9,494</u> | <u>31,656</u> |

5 Income from fundraising

| | 2024 | 2023 |
|--------------|----------------------|---------------------|
| | £ | £ |
| Charity shop | <u>15,269</u> | <u>8,186</u> |
| | <u>15,269</u> | <u>8,186</u> |

6 Investment income

All of the charity's investment income £60 (2023 of £93) arises from money held in interest bearing deposit accounts.

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2024

7 Analysis of expenditure on charitable activities

| | 2024 | 2023 |
|-------------------------------|----------------------|----------------------|
| | £ | £ |
| Premises running costs | 3,086 | 2,750 |
| Grants and donations | 18,466 | 6,888 |
| Charity shop | 11,125 | 4,832 |
| Premises utilities | 1,726 | 1,426 |
| Vehicle costs | 2,825 | 5,500 |
| Administration | 634 | 3,617 |
| Governance costs (see note 8) | 1,300 | 1,200 |
| Pension | 779 | 698 |
| Salaries and wages | <u>31,844</u> | <u>30,175</u> |
| Total | <u>71,784</u> | <u>57,086</u> |

Expenditure on charitable activities was £71,784 (2023: £57,086) all of which was unrestricted.

8 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance cost, the remaining support costs together with the governance costs are appropriated to charitable activities undertaken in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Analysis of governance costs

| | General support | Governance Function | Total | Basis of apportionment |
|----------------------|------------------------|----------------------------|--------------|-------------------------------|
| | £ | £ | £ | |
| Independent Examiner | - | 1,300 | <u>1,300</u> | Governance |

9 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel.

| | 2024 | 2023 |
|--------------------|---------------|---------------|
| | £ | £ |
| Salaries and wages | <u>31,834</u> | <u>30,175</u> |

No employees had employee benefits in excess of £60,000 (2020: nil).

The charity trustees were not paid or received any other benefits from employment with charity in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustees received payment for professional or other services supplied to the charity (2023: £nil).

The key management personnel of the charity comprise the trustees and the charity manager. The total employee benefits of the key management personnel of the charity were £32,623 (2023: £30,873).

There were no related party transactions in the current or previous years requiring to be reported in these accounts.

10 Staff Numbers

The average monthly head count was 1 full time staff (2023: 1 full time staff) and the average monthly number of full-time equivalent employees (including casual and part-time staff) during the year were as follows:

| | 2024 Number | 2023 Number |
|-----------------------|------------------------|------------------------|
| Charitable activities | <u>1</u> | <u>1</u> |

11 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

| | Freehold Land and Buildings £ | Plant and Equipment £ | Total £ |
|---|--|--------------------------------------|--------------------|
| Cost: | | | |
| As at 1 April 2023 and 31 March 2024 | <u>-</u> | <u>4,300</u> | <u>4,300</u> |
| Depreciation: | | | |
| As at 1 April 2023 and 31 March 2024 | <u>-</u> | <u>4,299</u> | <u>4,299</u> |
| Net book value | | | |
| As at 1 April 2023 and 31 March 2024 | <u>-</u> | <u>1</u> | <u>1</u> |

13 Debtors

| | 2024 £ | 2023 £ |
|-----------------------------|-------------------|-------------------|
| Other debtors - prepayments | <u>133</u> | <u>946</u> |

Pioneer People Wirral
Notes to the Accounts for the year ended 31 March 2024

14 Creditors: amounts falling due within one year.

| | 2024 | 2023 |
|--------------------|---------------------|---------------------|
| | £ | £ |
| Accrued expenses | 1,300 | 1,212 |
| Payroll deductions | <u>2,963</u> | <u>2,731</u> |
| | <u>4,263</u> | <u>3,943</u> |

15 Contingent assets – legacy income

As at 31 March 2024 the charity had not been notified of any legacy income or prospective legacy income.

16 Analysis of charitable funds

Analysis of movements in unrestricted funds

| | Balance | | | | Funds |
|--------------|---------------------|---------------|--------------------|------------------|----------------------|
| | 1 April 2023 | Income | Expenditure | Transfers | 31 March 2024 |
| | £ | £ | £ | £ | £ |
| General fund | <u>168,994</u> | <u>47,480</u> | <u>(71,784)</u> | - | <u>145,640</u> |

General fund The 'free reserves' after allowing for all designated funds.

17 Analysis of net assets between funds

All of the net assets of the charity are for the general unrestricted fund