

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

VitaChurch

(A company limited by guarantee)

Charity registration number: 1097602

Company registration number: 04726140

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

VITACHURCH

CONTENTS

Reference and Administrative Details	1
Trustees' Report	2 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 17

VITACHURCH

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Christopher Simmons Michael Farkas Michael Bebee
Secretary	Christopher Simmons
Charity Registration Number	1097602
Company Registration Number	04726140
Registered Office	The charity is incorporated in England. 38 Holland Road Hove BN3 1JL
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham, Chichester West Sussex PO18 8NF
Bankers	The Co-operative Bank P.O. Box 250 Skelmersdale Lancashire WN8 6WT

VITACHURCH

TRUSTEES' REPORT

The Trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Structure, governance and management

Nature of governing document

VitaChurch is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

Recruitment and appointment of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Organisational structure

Chris Simmons (senior pastor and trustee) oversees the overall direction of the church supported by a small team of pastoral elders and trustees. The Elders focus on pastoral matters whilst the Trustees ensure that the charity operates in compliance with relevant regulations and guidelines, and oversee the church finances.

Risk management

The Trustees have a risk management strategy which comprises of a review of the key working policies and financial stability of the charity by meeting during the year. These reviews consider policies in the following areas:

- Financial
- Staff and Volunteers
- Health & Safety, fire, first aid and risk assessment
- IT and data management
- Child and vulnerable adult protection
- Insurance requirements and cover

This process identifies any areas of risk and uncertainty on an on-going basis, and allows the Trustees to consider changes in policies, systems and procedures to mitigate these risks.

Objectives and activities

Objects and aims

The company's objectives and principal activities are:

- * The advancement of the Christian Faith in accordance with the declaration of faith set out in the Memorandum and Articles of Association.
- * The advancement of education on the basis of Christian principles.
- * The relief of persons who are in conditions of need, hardship or distress, aged or sick.

Public benefit

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

VITACHURCH

TRUSTEES' REPORT

Objectives, strategies and activities

Use of volunteers

The church continues to rely heavily on a 'volunteer workforce', whether by fulfilling roles and responsibilities in the church activities or in the vital range of support and services offered to the local community. The value of these volunteers is impossible to quantify and is impossible to reflect in these accounts.

Our volunteers to help with our children are DBS and reference checked. We take our safeguarding responsibilities very seriously, understand that every member has a responsibility, and have policies and statements in place, accessible through our website.

Achievements and performance

Overall

This year we have again beheld the faithfulness of God. We have baptised several people using the English Channel, opened a couple of life groups across the city, and continued with the various ministries that are important to the life of VitaChurch. Our hope in God and His Kingdom remains undiminished, with regular prayer meetings each weekday, and half nights of prayer during the year. The church has flourished relationally, and we have introduced more meeting points for members.

Sunday Church

Our Sunday Church has an eclectic mix of people, several languages and cultures and a strong desire to follow Jesus. We have rebranded the church and nailed our "colours to the mast" as a church longing to be a part of the next revival. There is a palpable hunger for God, and desire to give the Holy Spirit a central place in our services. Our church teaches the bible week to week, as we aim to pursue God for His glory, and understand who He is through the pages of the bible. We also give altar calls to receive Jesus and take communion together regularly. This year we have seen several people hand over their life to Christ and baptised several in the English Channel.

Kids Work

The teams are working hard with our kids, enabling them to be taught the bible, and actively join the ministry and worship of the church. We run a small youth group every other week, with a mixture of prayer and the presence of God, games, and a tuck shop. We aim for the children and youth to be a part of our church, involving them in communion and soon helping to lead worship. Our part time Kid's pastor continues to be innovative and works / prays hard for the children.

Visiting Speakers

We have welcomed a couple of times Hans Sundberg our overseer to come and visit and share with us. He joined the church for a core church Saturday meeting, and for our pastors get together in the city. He has also spoken a couple of times at church. He offers our church a level of accountability and strength, with a willingness to serve us in any way he can.

VITACHURCH

TRUSTEES' REPORT

Svend and Lillian, who are pastors from Denmark, have also visited us, sharing on one of our core church Saturdays, prophesying and teaching us and speaking on a Sunday.

Small Groups – fellowship and teaching

We have several in person small groups, that are open to “all comers”. We also facilitate the meeting up of people in the church, through “Core Church” Saturdays, and food after church on Sundays once a quarter. These two other regular events facilitate the church to fellowship and enable newer people to make friendships.

Ministry to the disadvantaged and homeless

We continue to partner with a neighbouring Anglican Church, St Luke’s, Prestonville, to run an afternoon service once a month we call “Carpenters Arms”. This is aimed at the most disadvantaged members of our society. The Service provides great food and community time together for the guests. We averaged forty to sixty guests this last year.

We always need volunteers to help, from serving at the tables, cooking dinner, serving teas and coffees, washing up or giving a short talk. The hardest part has proven to be finding volunteers after our Sunday morning church meeting, as this then involves people using most of the day in volunteering.

Prayer

We continue to pray every weekday morning at 7.00 am for half an hour, something that has continued for over three years and is ongoing. Our aim is to place prayer and fasting at the very core of our church, as something we do continually. We also practice having half nights of prayer, using our offices with worship. Our commitment to prayer being the engine room of the church, means we approach everything we do, first and foremost, with prayer, whether it be for the church’s activities, revival, or the evangelistic ministries on the streets of Prayer Chair or Healing Rooms. In a real way, we want to involve Jesus and His Holy Spirit in all of our endeavors.

Ministry outside of VitaChurch

In May, Chris married Mark and Tina in Puglia Italy. It was a fabulous outside wedding, and an absolute joy to marry a couple surrounded by friends and family. Chris’ brother and sister and respective family all attended.

In June, Chris was in Grindsted with Vestermarkskirken church, to speak at the wedding of Lauren and Simon. It was joyous for Chris to help marry Lauren, a girl that has grown up in the church from childhood, now marrying a fabulous Dane.

In June, Chris travelled with several pastors to the leader’s conference run by Avivamiento in Colombia. The church has grown to tens of thousands because of the revival in Colombia and is inspirational in just about every way. One highlight was a full stage rendition of a prophecy well known across the world, given by Tommy Hicks in 1954. This church believes that revival is coming to the UK.

VITACHURCH

TRUSTEES' REPORT

In October, Chris travelled with Stephen to speak at three separate Youth Conferences in Bangladesh. Chris met with Peter and Mridula and Leon his translator for the week. The outpouring of the Spirit at these events, together with so many giving their lives to Jesus, was inspirational for all present. There were around 300 Youth from various churches at each event. In addition, Chris visited with Stephen and the team the three schools supported by Life for Bangladesh of which he is a trustee. Bangladesh is one of the poorest countries in the world, and the Christian community many times persecuted.

In January, Chris together with Christy Smith, a pastor in the Elim Church, organised a pastors retreat for local and distant pastors. It was a chance for mutual encouragement and sharing with one another. Chris has a heart for building bridges between churches and pastors, who have a heart for revival.

In February, Chris travelled with a couple and one other member of Vita, to speak and minister in Jutland Denmark. It was a weekend filled with the presence of God, and the feedback from the church, and Svend and Lillian the pastors incredibly positive. Chris taught Friday, Saturday and Sunday, with lots of ministry with the teams, with the palpable presence of God felt all weekend.

In March, Chris and seven others travelled to speak and minister on the Isle of Lewis in Scotland. Chris produced a short video about the trip (see our YouTube Website), and the Hebridean Island known worldwide for the outbreak of revival there in 1949. The team left mutually encouraged, after meeting many including the Rev William McLeod who was converted in the revival.

Prayerchair and Healing Rooms– praying on the streets of our city

Our church supports two methods of reaching people in our city. Prayerchair is what it says, and prayer is offered in the middle of Brighton each week to “all comers”. It is remarkable, how many people ask for prayer, and the team have seen some incredible healings, including a man registered blind that received back his sight. Healing Rooms does something similar in offering prayer across the city, using Costa Coffee as its base, and a Gazebo in one of the main parks of the city. The teams consistently pray for people who have never been prayed for in this way, in a laid back, loving and empathetic way.

Church Weekend Away – VitaCamp

The church camp is the highlight of the kids’ calendar, if not the parents! It is a weekend camp, but the campsite has been chosen to be within driving distance of the city.

The weekend is set to encourage the church family, with a mix of ministry and the presence of God, teaching, fellowship and fun. We have seen children filled with the Spirit over the years of running camp, and always pray beforehand for its success. This year was filled with activities, great food and the wonderment of a God who never ceases to amaze us with His presence and His love.

Conclusion

We want to thank God for His provision and support of our church again this year. We are always dependent on Him for everything, and His faithfulness is seen year to year over us all.

VITACHURCH

TRUSTEES' REPORT

Financial review

Income for the year amounted to £93,870 (2022 - £106,288) and expenditure £98,161 (2022 - £102,446). The deficit was added to funds brought forward, with unrestricted funds being £21,381 at the year end.

Policy on reserves

Free reserves are those reserves free of any restriction that are available to meet the normal expenditure of the Church excluding that necessary to run the restricted activities. They provide a buffer of liquid funds to cover temporary shortfalls caused by an unforeseen decline in income or an unexpected increase in costs. Should any of these arise, these funds are intended to ensure that the charity can meet its contractual obligations to staff, premises and statutory bodies and its moral obligations to its donors.

The Trustees have a desire to maintain a level of free reserves of 2 month's unrestricted expenditure.

Free reserves are currently the same as unrestricted funds. The charity does not currently hold restricted or designated funds.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

VITACHURCH

TRUSTEES' REPORT

Statement of Responsibilities

The Trustees (who are also the directors of VitaChurch 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the Trustees to prepare financial statements for each financial year. 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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the Trustees of the charity on 11 August 2023 and signed on its behalf by:

.....
Christopher Simmons
Company secretary and trustee

VITACHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VITACHURCH

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 9 to 17.

Responsibilities and basis of report

As the charity's Trustees of VitaChurch (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of VitaChurch are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of VitaChurch 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.

.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham, Chichester
West Sussex
PO18 8NF

11 August 2023

VITACHURCH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	92,562	92,562	104,529
Charitable activities	4	<u>1,308</u>	<u>1,308</u>	<u>1,759</u>
Total income		93,870	93,870	106,288
Expenditure on:				
Charitable activities	5	<u>98,161</u>	<u>98,161</u>	<u>102,446</u>
Net (expenditure)/income		<u>(4,291)</u>	<u>(4,291)</u>	<u>3,842</u>
Net movement in funds		(4,291)	(4,291)	3,842
Reconciliation of funds				
Total funds brought forward		<u>25,672</u>	<u>25,672</u>	<u>21,830</u>
Total funds carried forward	12	<u><u>21,381</u></u>	<u><u>21,381</u></u>	<u><u>25,672</u></u>

The notes on pages 11 to 17 form an integral part of these financial statements.

VITACHURCH
(REGISTRATION NUMBER: 04726140)
BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	2,533	3,399
Current assets			
Debtors	10	1,956	1,369
Cash at bank and in hand		<u>19,449</u>	<u>25,055</u>
		21,405	26,424
Creditors: Amounts falling due within one year	11	<u>(2,557)</u>	<u>(4,151)</u>
Net current assets		<u>18,848</u>	<u>22,273</u>
Net assets		<u>21,381</u>	<u>25,672</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>21,381</u>	<u>25,672</u>
Total funds	12	<u>21,381</u>	<u>25,672</u>

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 17 were approved by the Trustees, and authorised for issue on 11 August 2023 and signed on their behalf by:

.....
Christopher Simmons
Company secretary and trustee

The notes on pages 11 to 17 form an integral part of these financial statements.

VITACHURCH

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

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

VitaChurch 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 notes.

Income and endowments

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 the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gift aid

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

VITACHURCH

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

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant expenditure

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

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% on reducing balance

VITACHURCH

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

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the 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.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the charity.

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.

3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations	79,410	79,410	91,652
Gift aid reclaimed	13,152	13,152	12,877
	<u>92,562</u>	<u>92,562</u>	<u>104,529</u>

VITACHURCH

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

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Conferences and events	<u>1,308</u>	<u>1,308</u>	<u>1,759</u>

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2023 £	Total 2022 £
Catering costs		1,168	1,168	686
Children's work		1,419	1,419	1,259
Outreach costs		407	407	-
Pastor's fees		38,250	38,250	38,250
Conference costs		2,231	2,231	3,420
Hospitality		1,893	1,893	1,912
Ministerial trips		2,454	2,454	920
Visiting speaker expenses		1,043	1,043	-
Motor and travel expenses		528	528	1,198
Media		1,172	1,172	7,551
Venue costs		10,096	10,096	8,700
Light and heat		238	238	-
Office rent and rates		12,000	12,000	10,500
Telephone		400	400	754
Insurances		3,032	3,032	2,706
Books		140	140	205
Office, printing, post and stationery		1,011	1,011	1,005
Accountancy		1,500	1,500	-
IT costs		2,138	2,138	1,636
Subscriptions and licences		719	719	731
Training costs		772	772	366
Independent examination		840	840	780
Depreciation, amortisation and other similar costs		866	866	1,172
Grant funding of activities	6	9,193	9,193	9,959
Staff costs	8	<u>4,651</u>	<u>4,651</u>	<u>8,736</u>
		<u>98,161</u>	<u>98,161</u>	<u>102,446</u>

VITACHURCH

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

6 Grant-making

Analysis of grants

	Grants to institutions		Grants to individuals	
	2023	2022	2023	2022
	£	£	£	£
Grants	<u>7,617</u>	<u>6,818</u>	<u>1,576</u>	<u>3,141</u>

7 Trustee and related party transactions

Christopher Simmons, a Trustee, received self-employed payments of £38,250 (2022 - £38,250) as pastor of the church.

During the year, insurances where benefits are payable to the Simmons family amounted to £2,491 (2022 - £2,379).

The only other payments made to the Trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

Christopher Simmons is also a Trustee of "Life for Bangladesh" which received a donation of £3,201 (2022 - £800).

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	<u>4,651</u>	<u>8,736</u>

The number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Staff	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year.

VITACHURCH

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

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	9,199	9,199
Disposals	<u>(295)</u>	<u>(295)</u>
At 31 March 2023	<u>8,904</u>	<u>8,904</u>
Depreciation		
At 1 April 2022	5,800	5,800
Charge for the year	844	844
Eliminated on disposals	<u>(273)</u>	<u>(273)</u>
At 31 March 2023	<u>6,371</u>	<u>6,371</u>
Net book value		
At 31 March 2023	<u>2,533</u>	<u>2,533</u>
At 31 March 2022	<u>3,399</u>	<u>3,399</u>

10 Debtors

	2023 £	2022 £
Accrued income	<u>1,956</u>	<u>1,369</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	-	73
Other creditors	1,027	2,082
Accruals	<u>1,530</u>	<u>1,996</u>
	<u>2,557</u>	<u>4,151</u>

VITACHURCH

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

12 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
General Funds	<u>25,672</u>	<u>93,870</u>	<u>(98,161)</u>	<u>21,381</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
General Funds	<u>21,830</u>	<u>106,288</u>	<u>(102,446)</u>	<u>25,672</u>

13 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	2,533	2,533
Current assets	21,405	21,405
Current liabilities	<u>(2,557)</u>	<u>(2,557)</u>
Total net assets	<u>21,381</u>	<u>21,381</u>
	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	3,399	3,399
Current assets	26,424	26,424
Current liabilities	<u>(4,151)</u>	<u>(4,151)</u>
Total net assets	<u>25,672</u>	<u>25,672</u>