

**FAKENHAM FOCUS**  
**UNAUDITED**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

## **FAKENHAM FOCUS**

---

### **CONTENTS**

---

	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	<b>1</b>
<b>Trustees' report</b>	<b>2 - 4</b>
<b>Independent examiner's report</b>	<b>5</b>
<b>Statement of financial activities</b>	<b>6</b>
<b>Balance sheet</b>	<b>7</b>
<b>Notes to the financial statements</b>	<b>8 - 15</b>

---

## FAKENHAM FOCUS

---

---

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

---

**Trustees** Mike Coates (Resigned 16 November 2023)  
Martyn Benstead, Treasurer  
Howard Young  
Amanda Nudds  
Ian Wood  
Kevin Howard (appointed 25 July 2023)

**Charity registered  
number** 1106520

**Principal office** 10 Oak Street  
Fakenham  
Norfolk  
NR21 9DY

**Independent Examiner** Larking Gowen LLP  
Chartered Accountants  
Summerhill House  
1 Sculthorpe Road  
Fakenham  
NR21 9HA

---

## FAKENHAM FOCUS

---

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

---

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

#### **Objectives and activities**

##### **a. Policies and objectives**

The objective of the charity is to assist people living in and around Fakenham who are in need or disadvantaged in some way. This is achieved through support, the provision of information and advice from specialist organisations. Also to assist with education and training as determined by user needs.

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)'. A summary of the achievements and performance in the year is detailed below.

##### **b. Main activities undertaken to further the charity's purposes for the public benefit**

Our premises are open to the public Monday to Wednesday (am) and Thursdays (am and pm). Special care is taken over the provision of access and facilities for disabled people.

We offer a drop-in facility with refreshments and opportunities for social engagement. Internet access is provided without charge.

Access to relevant statutory and voluntary organisations is regularly arranged in support of individuals, groups and families.

Two employed co-ordinators organise day-to-day provision of the services and they have the support of volunteers on a regular basis. The programme of activities can be and is varied and is driven by user needs, with a Management Committee overview.

#### **Achievements and performance**

##### **a. Review of activities**

This year First Focus has continued to provide all of its regular services, that do much to help its members and the community with their mental health and wellbeing, with counselling, providing a warm safe space to help combat social isolation, completing forms, signposting to other organisations and making use of the Community Fridge and donated foodstuffs distribution point. In particular this year it has also provided much-needed financial information and advice, to help with coping with the rising cost of living and the closure of many branches of banks in Fakenham and Norfolk in general.



---

## FAKENHAM FOCUS

---

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

---

#### Achievements and performance (continued)

##### b. Financial performance and reserves

The attached accounts demonstrate in financial terms the activities of the charity for the past year. As can be seen the Charity has a surplus for the year ended £1,340. This compares to a deficit in the previous year of £14,281

First Focus has continued this year with support from the National Lottery, Postcode Lottery, Norfolk Community Foundation and the support and fundraising of local businesses and events like Kinnerton and Fakenham Beer & Gin festival.

The trustees are also grateful to members and volunteers who have donated valuable contributions both in terms of time and money whilst future funding is secured.

The reserves policy is decided upon by the trustees. Reserves are held as unrestricted funds to meet both planned expenditure when it falls due and to cover contingencies. The free reserves at the year end being unrestricted funds not invested in fixed assets totalled £42,697 (2023: £39,835).

Reserves held in bank accounts, such as deposits are interest-bearing when possible.

Cash reserves are £43,685 (2023: £42,696).

The charity has undertaken a detailed review of the various risks faced by it and has taken steps to mitigate these risks where possible.

#### Financial review

##### a. Going concern

The Trustees have considered the charity's position at the time of signing the financial statements.

Based on this, the trustees have concluded that they have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future. They therefore continue to adopt the going concern basis of accounting in preparing these financial statements.

#### Structure, governance and management

##### a. Constitution

Fakenham Focus, also known as First Focus, is a registered charity, number 1106520, and is governed by its constitution.

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

Trustees are appointed by existing trustees with a lead given by office holders of the Management Team.

---

## FAKENHAM FOCUS

---

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

---

#### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



.....  
**Amanda Nudds**

Trustee

Date: 24.06.2024

---

## FAKENHAM FOCUS

---

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

---

#### Independent examiner's report to the Trustees of Fakenham Focus ('the charity')

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

#### Responsibilities and basis of report

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

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

#### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

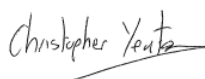
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 26 June 2024

Christopher Yeates

FCA DChA

For and on behalf of Larking Gowen LLP  
Summerhill House, Sculthorpe Road, Fakenham, Norfolk, NR21 9HA



## FAKENHAM FOCUS

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

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	2	30,500	24,827	55,327	36,056
Other trading activities:					
Investments		-	13	13	2
<b>Total income</b>		<b>30,500</b>	<b>24,840</b>	<b>55,340</b>	<b>36,058</b>
<b>Expenditure on:</b>					
Charitable activities:					
Charitable activities		31,000	23,000	54,000	50,339
<b>Total expenditure</b>		<b>31,000</b>	<b>23,000</b>	<b>54,000</b>	<b>50,339</b>
<b>Net movement in funds</b>		<b>(500)</b>	<b>1,840</b>	<b>1,340</b>	<b>(14,281)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		500	43,934	44,434	58,715
Net movement in funds		(500)	1,840	1,340	(14,281)
<b>Total funds carried forward</b>		<b>-</b>	<b>45,774</b>	<b>45,774</b>	<b>44,434</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 8 to 15 form part of these financial statements.



FAKENHAM FOCUS

**BALANCE SHEET  
AS AT 31 MARCH 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	7	3,077	4,099
		<u>3,077</u>	<u>4,099</u>
<b>Current assets</b>			
Debtors	8	849	-
Cash at bank and in hand		43,685	42,696
		<u>44,534</u>	<u>42,696</u>
Creditors: amounts falling due within one year	9	(1,837)	(2,361)
<b>Net current assets</b>		<u>42,697</u>	<u>40,335</u>
<b>Total assets less current liabilities</b>		<u>45,774</u>	<u>44,434</u>
<b>Total net assets</b>		<u>45,774</u>	<u>44,434</u>
<b>Charity funds</b>			
Restricted funds	10	-	500
Unrestricted funds	10	45,774	43,934
<b>Total funds</b>		<u>45,774</u>	<u>44,434</u>

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



**Martyn Benstead**

Trustee

Date: 24 June 2024

The notes on pages 8 to 15 form part of these financial statements.

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

---

**1. Accounting policies**

**1.1 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Fakenham Focus 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.

**1.2 Going concern**

The Trustees have considered the charity's position at the time of signing the financial statements.

Based on this, the trustees have concluded that they have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future. They therefore continue to adopt the going concern basis of accounting in preparing these financial statements.

**1.3 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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.

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

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



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

---

**1. Accounting policies (continued)**

**1.4 Expenditure (continued)**

All expenditure is inclusive of irrecoverable VAT.

**1.5 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	- 25% reducing balance
-----------------------	------------------------

**1.6 Debtors**

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

**1.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.8 Liabilities and provisions**

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

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**1.9 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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



---

**FAKENHAM FOCUS**

---

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

---

**2. Income from donations and legacies**

	<b>Restricted funds 2024 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
<b>Grants</b>			
Lotto	-	-	-
Other grants	30,500	-	<b>30,500</b>
	<hr/> 30,500	<hr/> -	<hr/> <b>30,500</b>
Donations	-	24,827	<b>24,827</b>
	<hr/> -	<hr/> 24,827	<hr/> <b>24,827</b>
<b>Total 2024</b>	<hr/> <b>30,500</b>	<hr/> <b>24,827</b>	<hr/> <b>55,327</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
<b>Grants</b>			
Grants	9,490	-	9,490
Other grants	6,000	4,214	10,214
	<hr/> 15,490	<hr/> 4,214	<hr/> 19,704
Donations	-	16,352	16,352
	<hr/> -	<hr/> 16,352	<hr/> 16,352
<i>Total 2023</i>	<hr/> <i>15,490</i>	<hr/> <i>20,566</i>	<hr/> <i>36,056</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## FAKENHAM FOCUS

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

#### 3. Charitable activities

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Accountancy	-	1,818	1,818
Training	-	334	334
Refreshments	-	633	633
Rent, rates & electricity	-	7,549	7,549
Insurance	-	341	341
Repairs and maintenance	-	263	263
Printing, postage and stationery	-	1,601	1,601
Telephone	-	1,090	1,090
Travelling	-	720	720
Wages	31,000	4,749	35,749
Depreciation	-	1,022	1,022
Professional and bookkeeping	-	2,880	2,880
	31,000	23,000	54,000
	31,000	23,000	54,000

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
<b>Charitable activities 2023</b>			
Accountancy	-	1,620	1,620
Training	-	19	19
Refreshments	300	889	1,189
Rent, rates & electricity	3,650	3,391	7,041
Insurance	-	520	520
Repairs and maintenance	-	240	240
Printing, postage and stationery	199	1,054	1,253
Telephone	201	552	753
Computer	-	25	25
Travelling	-	670	670
Wages	22,522	10,221	32,743
Depreciation	-	724	724
Professional and bookkeeping	-	3,542	3,542
	26,872	23,467	50,339
	26,872	23,467	50,339

---

## FAKENHAM FOCUS

---

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

---

#### 4. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,440 (2023 - £1,350).

#### 5. Staff costs

	2024 £	2023 £
Wages and salaries	35,748	32,743
	<u>35,748</u>	<u>32,743</u>

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

2024 No.	2023 No.
<u>2</u>	<u>2</u>

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

#### 6. Trustees' remuneration and expenses

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

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



---

**FAKENHAM FOCUS**

---

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

---

**7. Tangible fixed assets**

	<b>Fixtures and fittings £</b>
<b>Cost or valuation</b>	
At 1 April 2023	<b>22,597</b>
At 31 March 2024	<b>22,597</b>
<b>Depreciation</b>	
At 1 April 2023	<b>18,498</b>
Charge for the year	<b>1,022</b>
At 31 March 2024	<b>19,520</b>
<b>Net book value</b>	
At 31 March 2024	<b>3,077</b>
At 31 March 2023	<b>4,099</b>

**8. Debtors**

	<b>2024 £</b>	<b>2023 £</b>
<b>Due within one year</b>		
Prepayments and accrued income	<b>849</b>	<b>-</b>
	<b>849</b>	<b>-</b>

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

	<b>2024 £</b>	<b>2023 £</b>
Trade creditors	<b>1,615</b>	<b>2,176</b>
Other taxation and social security	<b>222</b>	<b>185</b>
	<b>1,837</b>	<b>2,361</b>

**FAKENHAM FOCUS**

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

**10. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
General Funds - all funds	43,934	24,840	(23,000)	45,774
<b>Restricted funds</b>				
Restricted Fund - staff salaries	500	30,500	(31,000)	-
<b>Total of funds</b>	<b>44,434</b>	<b>55,340</b>	<b>(54,000)</b>	<b>45,774</b>

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors. The restricted fund balances represent the amounts of the donations still held at the year end.

**Statement of funds - prior year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
General Funds - all funds	46,833	20,568	(23,467)	43,934
<b>Restricted funds</b>				
Restricted Fund - operating costs	-	4,350	(4,350)	-
Restricted Fund - staff salaries, rent & utilities	11,882	11,140	(22,522)	500
	11,882	15,490	(26,872)	500
<b>Total of funds</b>	<b>58,715</b>	<b>36,058</b>	<b>(50,339)</b>	<b>44,434</b>

---

**FAKENHAM FOCUS**

---

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

---

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

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

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	3,077	<b>3,077</b>
Current assets	44,534	<b>44,534</b>
Creditors due within one year	(1,837)	<b>(1,837)</b>
<b>Total</b>	<u>45,774</u>	<u><b>45,774</b></u>

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

	<i>Restricted funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	-	4,099	4,099
Current assets	500	42,196	42,696
Creditors due within one year	-	(2,361)	(2,361)
<b>Total</b>	<u>500</u>	<u>43,934</u>	<u><b>44,434</b></u>

**12. Related party transactions**

During the year Stephenson Smart provided accountancy services to the charity. Martyn Benstead is a partner of Stephenson Smart. The charge for the year was £2,880 (2022: £3,542). At 31 March 2024 £240 (2023: £240) was due to Stephenson Smart and is included in creditors. The power to make the payment is included in the Charities Act 2011.



FAKENHAM FOCUS

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2024**

	2024 £	2024 £	2023 £	2023 £
<b>Income</b>				
Lotto	-		9,490	
Other grants	30,500		10,214	
Other donations and legacies	24,827		16,352	
Other income	13		2	
	<u>          </u>		<u>          </u>	
<b>Total income</b>		<b>55,340</b>		<b>36,058</b>
<b>Less:</b>				
Accountancy	1,818		1,620	
Training	334		19	
Refreshments	633		1,189	
Rent, rates & electricity	7,549		7,041	
Insurance	341		520	
Repairs and maintenance	263		240	
Printing, postage and stationery	1,601		1,252	
Telephone	1,090		754	
Computer	-		25	
Travelling	720		670	
Wages	35,749		32,743	
Depreciation	1,022		724	
Professional and bookkeeping	2,880		3,542	
	<u>          </u>		<u>          </u>	
<b>Total expenditure</b>		<b>54,000</b>		<b>50,339</b>
<b>Net income/(expenditure) for the reporting period</b>		<u><b>1,340</b></u>		<u><b>(14,281)</b></u>
<b>Surplus/(Deficit) for the reporting period</b>		<b>1,340</b>		<b>(14,281)</b>
<b>Funds brought forward at 1 April 2023</b>		<b>44,434</b>		<b>58,715</b>
		<u>          </u>		<u>          </u>
<b>Funds carried forward at 31 March 2024</b>		<u><b>45,774</b></u>		<u><b>44,434</b></u>