

Company registration number
Charity registration number

5574584
1112370

CMT United Kingdom
(A company limited by guarantee)

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE
YEAR ENDED 30 SEPTEMBER 2023**



CMT United Kingdom

Contents of the Financial Statements for the Year Ended 30th September 2023

	Page
Report of the Trustees	3-8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12-19

Report of the Trustees for the Year Ended 30th September 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30th September 2023. The trustees have adopted the provisions of 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 Trustees are listed on page 8 of this report.

OBJECTIVES AND ACTIVITIES**Governing Document**

The company was incorporated on 26 September 2005. The current Articles of Association were adopted by resolution on 25 September 2020. The company was registered as a charity on 2 December 2005.

Aims and Objectives

**We exist to assist, advise and inform people with Charcot Marie Tooth and HNPP in the UK,
In addition to this we aim to:**

- 1 Improve communication and services for members**
- 2 Increase awareness of Charcot Marie Tooth in the medical profession and the public across the UK**
- 3 Generate positive media coverage to help people affected by Charcot Marie Tooth**
- 4 Support medical research into Charcot Marie Tooth**
- 5 Raise funds to further the above aims**

Our objectives are:

To provide the best possible Information and Support Service to our members by phone, email, letter and in person, and to support this with high quality, reputable information, regularly reviewed and updated.

To help safeguard and strengthen the CMT United Kingdom's membership and to enhance its reputation as a leading charity in this field.

To support and promote positive communications within the organization and mutually benefit engagement with members via a website, social media presence, a lively full colour magazine, and occasional e-newsletter.

To encourage members to attend events which give members the opportunity to network with each other, and to learn from medical professionals - many of whom are leaders in their field.

To provide activities for children and young people living with Charcot Marie Tooth.

To develop stronger partnerships and mutual understanding with other groups and organisations both nationally and internationally.

To support medical research which will improve treatment of the condition with the ultimate goal of discovering a cure.

To attend events and activities, which build on opportunities that are relevant to the CMT United Kingdom's mission.

To support the achievement of the above by maintaining high levels of management and financial probity.

Report of the Trustees for the Year Ended 30 September 2023 (continued)**Public benefit**

The Trustees confirm that they have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives.

Trustee Appointment, Induction and Training

The Governing Trustees were appointed by their experience and expertise. Subsequent Trustees will be appointed as and when the need arises. New Trustees are made aware of their role and responsibility as a Trustee, the role of the Charity Commission, decision making processes and will be able to field any questions they may have from the documentation which has been provided to them namely, the Annual Report of Accounts, Trustee Report and directed to the Fundraising Regulator website. All Trustees are made aware of external training events and are encouraged to attend. The Trustees meet regularly throughout the year.

Activities

The Board of Trustees are satisfied with the performance of the charity during this period and with the position at 30th September 2023 and consider that the charity is in a reasonable position to continue and expand its activities in the coming year.'

Vice Chairman's 2023/24 Report

Finally throwing off the challenges of the covid era, we have managed to move forward with some real changes and progress.

In our first face to face trustee's meeting, it was suggested that rather than having a set membership fee we should instigate a free membership for all by asking for donations from those who can afford, the trustees set a suggested donation, in the hope that some people could and would donate more if able. The planning for the change took nearly six months and was finally announced to start in Awareness Month October. So far, the signs are that the changeover has been successful, with a growing membership and continuing steady financial returns. The Trustees are monitoring the outcomes continuously. The primary goal was to be able to continue to give support and help to all members and sufferers of CMT.

During the year we have also started up new support groups, one for Adult Carers and one for Carers of Youngsters. The plan was to meet online giving support and opportunities for carers, to exchange ideas and views, among themselves and from the charity. So far, we have seen a regular support for each group and numbers are increasing as word spreads.

CMT Kids group has also been flourishing with regular online meet ups, and weekend get togethers. With the youngsters giving more input towards their fundraising and activities. We are pleased to see several of our 'Kids' moving on from the kid's group to the mainstream charity, and to two even, joining the board of Trustees.

Our local groups continue to flourish, meeting online regularly and also in person. Thus, they are able to discuss their own and local problems and issues and give support to each other.

As always, the trustees would like to thank all the staff, members and supporters for your continued participation in taking the charity forward in a way that enables us to offer help and support to all carers and people who suffer from Charcot Marie Tooth.

Anton James, Advisor to the CMTUK Board

Report of the Trustees for the Year Ended 30 September 2023 (continued)**Activities (continued)**Summary of the activities and main achievements of the charity during the year

- The charity worked with Mushroom Marketing and PR this year for the annual awareness month in October. The preparation and run-up begun in the previous (accounting) year.
- Social Media posts with 14,000 views
- Three bite size videos: Physio and Research with Gita Ramdharry, Research with Dr Alex Rossor and Footcare with Robert Isaacs
- Iconic Landmarks Lit-Up – Royal Liver Building, Gateshead Millenium Bridge
- Poster displays around the country
- Awareness Presentation to a large company (7IM)
- Drop-In at Birmingham Library
- On-line Quiz
- Nominations for CMT Friendly Places
- Articles about CMTUK in professional magazines M4RD (Medics for Rare Diseases)
- Pod Cast and National Press Coverage

Support Groups

CMTUK facilitates a number of Support Groups. Regional Support Groups meet both online and in person. CMTUK have continued to offer the facility to host meetings online with groups able to use whichever format suits their members, including a mix of in person and online.

There are currently groups covering: Devon (new group), Hampshire & Sussex, Gloucestershire, Kent, East Midlands, West Midlands, London, North West, Yorkshire, Scotland, and Ireland.

A Carer's (Adult) Support Group and a Parents and Carer's (Children) Support Group have both recently been launched and they meet on a monthly basis. We continue to look to grow the network of Regional Support Groups across the UK.

Annual General Meeting

The AGM was held on 21st April 2023, this was again on-line. The meeting agreed the accounts, treasurers report and the re-election of two trustees: Two trustees Anton James and Karin Rodgers resigned from the board in line with the Articles of Association and were thanked for their efforts and support. The 2024 AGM will be held in person on the 27th of April at the Stratford Manor Hotel, Stratford Manor Hotel, Warwick Road, Stratford CV37 0PY.

Annual Conference

The CMTUK Annual Conference was held online on 21st and 22nd April 2023, working with Mushroom Marketing. The sessions cover a range of areas and offered an opportunity to chat with Trustees and sponsors:

- Dr Alex Rossor – honorary consultant neurologist and previous Wellcome Trust Post-Doctoral Clinical Fellow at the UCL Queen Square Institute of Neurology and the National Hospital for Neurology and Neurosurgery, London, United Kingdom. His research and clinical interest is Charcot-Marie-Tooth disease and related disorders in which peripheral neuropathy is seen as part of a complex multi-system disease.
- Tessa Craver – Occupational Therapist, Hand Care
- Kym Winters (video) – Rareminds
- Jamie White and Dr Sue Eccles from BCP Citizens' Advice on Benefits
- Leah Saunders - Chair Yoga (Bournemouth Mindfulness)

Report of the Trustees for the Year Ended 30 September 2023 (continued)

Activities (continued)

Annual Conference (continued)

Research Updates:

CMTUK (Richard Batchelor)

RNOH (Karan and Matt)

CMTRF (Cleary Simpson)

CMTA (Katherine Forsey)

HNF (Alison Moore)

The third on-line conference went well. An on-line conference gives more scope for having more speakers and those from further afield. We were able to have speakers from three US based organisations (CMTA, HNF and CMTRF).

We were grateful to our sponsors: Dorset Orthopaedics, ShoeFit.uk as well to Pharnext for supporting our work through an educational Grant.

Research

One research grant was awarded in 2022/23: Management of Pregnancy in Charcot Marie Tooth disease: A prospective study.

ECMTF

CMTUK has continued to be an active member of the European Charcot Marie Tooth Federation. The federation continues to grow and to link with other European CMT patient organisations, as well as having associate members from further afield (ecmtf.org).

Currently there are 22 member organisations, an increase of 4 over the last year (12 full members and 10 associations)

In June 2023 the federation hosted the **1st European CMT Specialists Conference** in Paris which was attended on behalf of CMTUK by Simon and included a dinner at the home of Jean-Martin Charcot.

Comment

ComMenT continued to make use of the digital options with videoed interviews along with articles on fundraising, awareness month, the conference, and a range of other content. The magazine is available in both digital and print format. Katie Randall continues to do a fantastic job in the role of Editor, on a voluntary basis, and has had support this year from Bethany Meloche.

The Team

Simon Bull - Chief Executive,

Lisa Yeates – Accounts Manager,

Kim Shires – Information and Support Officer,

Chris Smith – Administration Assistant (left 5th March 2024).

Report of the Trustees for the Year Ended 30 September 2023 (continued)

Plans for Future Periods

Health and Wellbeing Sessions

CMTUK is planning some Health and Wellbeing days across the UK and is currently working on the content and locations for these.

Office Location

The charity is looking to relocate its office. This will be in the Bournemouth/Christchurch area.

Website

A review of the website will be undertaken to make it more accessible and easier to navigate.

Staff

There is one staff vacancy for an Administrator and Communication Coordinator.

Conference

The 2024 Conference will be an in-person event on 27th April.

Financial Review

During the year the charity received income of £141,077 (2022: £142,392) and had resources expended of £178,000 (2022: £144,695) this left a net deficit of £36,923 (2022 deficit: £2,303). From this the charitable company had total funds carried forward of £257,752 (2022: £294,675). Of these funds £168,478 (2022: £189,018) are unrestricted free reserves, leaving £89,274 (2022: £105,657) as restricted funds. A full breakdown can be found in note 17 of the financial statements.

Reserves Policy

It is the policy of the Charity to keep sufficient funds to cover all administration costs for a period of 6 months.

Risk Management

The Trustees review the major risks which the Charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate the significant risks.

Report of the Trustees for the Year Ended 30 September 2023 (continued)

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number

5574584

Registered Charity Number

1112370

Registered Office

3 Groveley Road

Christchurch

Dorset

BH23 3HB

Trustees

Paul Fleming - Chair

Anton James - Vice Chair (Resigned 21st April 2023)

Sophie Arnold

Richard Batchelor

Thomas Henderson

Karin Rodgers (Resigned 21st April 2023)

Ruth Slater (Resigned 2nd March 2023)

Denise James (Appointed 21st April 2023)

Independent Examiner

Miss J A Richardson FCA FCCA DChA

32 Award Road

Wimborne

Dorset

BH21 7NT

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 12th April 2024 and signed on its behalf by:

DocuSigned by:

Paul Fleming

41 71 ADDN DE 024/1

.....
Paul Fleming - Chair of Trustees

Independent Examiner's Report to the Trustees of CMT United Kingdom**Independent examiner's report to the trustees of CMT United Kingdom ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (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 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 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 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.


Miss JA Richardson FCA FCCA DChA

Date 22nd April 2024

CMT United Kingdom

Statement of Financial Activities (Incorporating an Income & Expenditure Account)
for the Year Ended 30 September 2023

	Notes	Unrestricted	Restricted	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	101,098	13,146	114,244	122,376
Charitable activities	4	8,960	-	8,960	8,258
Other trading activities	5	11,510	2,427	13,937	10,018
Investment income	6	<u>3,936</u>	<u>-</u>	<u>3,936</u>	<u>1,740</u>
TOTAL		<u>125,504</u>	<u>15,573</u>	<u>141,077</u>	<u>142,392</u>
EXPENDITURE ON					
Raising funds	7	14,976	-	14,976	15,554
Charitable activities	8	<u>112,275</u>	<u>38,523</u>	<u>150,798</u>	<u>129,141</u>
TOTAL		<u>127,251</u>	<u>38,523</u>	<u>165,774</u>	<u>144,695</u>
NET INCOME		(1,747)	(22,950)	(24,697)	(2,303)
Net gains and losses on investments		(12,225)	-	(12,225)	5,165
Movement in funds		(13,973)	(22,950)	(36,923)	2,862
Transfers between funds		(6,567)	6,567	-	-
RECONCILIATION OF FUNDS					
Total funds brought forward		189,018	105,657	294,675	291,813
TOTAL FUNDS CARRIED FORWARD	17	<u>168,478</u>	<u>89,274</u>	<u>257,752</u>	<u>294,675</u>

The notes form part of these financial statements

CMT United Kingdom

Balance Sheet 30 September 2023
Registered Company Number 05574584

	Notes	Unrestricted	Restricted	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible fixed assets	12	2,869	-	2,869	-
Investments	13	116,622	-	116,622	126,657
Total fixed assets		119,491	-	119,491	126,657
CURRENT ASSETS					
Debtors	14	18,574	2,934	21,508	12,519
Stocks	15	2,219	-	2,219	2,208
Cash at bank and in hand		35,736	86,340	122,076	157,961
Total current assets		56,529	89,274	145,803	172,688
CREDITORS					
Amounts falling due within one year	16	7,542	-	7,542	4,670
Net current assets		48,987	89,274	138,261	168,018
NET ASSETS		168,478	89,274	257,752	294,675
FUNDS OF THE CHARITY					
Restricted funds		-	89,274	89,274	105,657
Unrestricted funds		168,478	-	168,478	189,018
TOTAL FUNDS	17			257,752	294,675

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 12th April 2024 and were signed on its behalf by:

.....
Paul Fleming - Chair of Trustees

CMT United Kingdom

**The notes form part of these financial statements
Notes to the Financial Statements
for the Year Ended 30 September 2023**

1 LEGAL FORM

CMT United Kingdom is a charity registered in the UK (registered charity number 1112370) and is a private company limited by guarantee, registered in England and Wales (registered company number 5574584). Further details can be found in the Trustee Report of these financial statements.

2 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The financial statements have been prepared on a going concern basis.

Cash flow statement exemption

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

**Notes to the Financial Statements (continued)
for the Year Ended 30 September 2023**

2 ACCOUNTING POLICIES (continued)

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about whether the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Fixed assets

Depreciation is provided on tangible fixed assets so as to write off the cost of valuation, less any estimated residual value, over the expected useful economic life. Office equipment is depreciated on a straight-line basis at 20%.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow-moving stocks. Cost is determined using the first-in, first out (FIFO)

Debtors

Debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Creditors

Creditors 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 estimated reliably. Creditors are normally recognised at their transaction price after allowing for any trade discounts due.

Notes to the Financial Statements (continued)
for the Year Ended 30 September 2023

2 ACCOUNTING POLICIES (continued)

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pensions and other retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

3 DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations from individuals	89,436	104,089
Legacies	13,500	6,963
Gift Aid Income	8,808	8,825
Grants receivable	2,500	2,500
	<u>114,244</u>	<u>122,376</u>

4 INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Support Services and local groups	<u>8,960</u>	<u>8,258</u>

5 INCOME FROM TRADING ACTIVITIES

	2023	2022
	£	£
Sale of goods and services	383	704
Local fundraising	5,754	1,514
Property rental income	7,800	7,800
	<u>13,937</u>	<u>10,018</u>

6 INVESTMENT INCOME

	2023	2022
	£	£
Income from dividends	2,190	1,493
Interest receivable	1,747	247
	<u>3,936</u>	<u>1,740</u>

Notes to the Financial Statements (continued)
for the Year Ended 30 September 2023

7 EXPENDITURE ON RAISING FUNDS

	2023	2022
	£	£
Costs of generating donations and legacies		
a Other direct costs	1,178	1,065
Staff costs	12,870	13,065
	<u>14,048</u>	<u>14,129</u>

	2023	2022
	£	£
Costs of trading activities		
b Costs of goods sold	928	1,424

8 DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Charitable events	25,051	13,791
Support services	25,026	22,314
Grant funding of activities	15,000	2,830
Staff costs	58,632	61,622
Allocated support costs	25,830	26,650
Governance costs	1,259	1,934
	<u>150,798</u>	<u>129,141</u>

9 TRUSTEES REMUNERATION AND BENEFITS

There was no Trustees' remuneration or other benefits for the year to 30 September 2023 nor for the year ended 30 September 2022

Trustees' expenses

No trustees have received any reimbursed expenses or any other benefits from the charity during the year other than reimbursement of out-of-pocket expenses.

10 STAFF COSTS

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	66,677	69,907
Pension costs	4,825	4,779
	<u>71,503</u>	<u>74,687</u>

Notes to the Financial Statements (continued)
for the Year Ended 30 September 2023

11 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

All funds are unrestricted

	Unrestricted	Restricted	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	116,993	5,383	122,376	139,220
Charitable activities	3,877	4,381	8,258	10,629
Other trading activities	10,018	-	10,018	13,806
Investment income	<u>1,740</u>	<u>-</u>	<u>1,740</u>	<u>25</u>
TOTAL	<u>132,628</u>	<u>9,764</u>	<u>142,392</u>	<u>163,680</u>
EXPENDITURE ON				
Raising funds	15,554	-	15,554	16,305
Charitable activities	114,699	14,442	129,141	117,537
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>130,253</u>	<u>14,442</u>	<u>144,695</u>	<u>133,842</u>
NET INCOME	2,376	(4,678)	(2,303)	29,838
Unrealised gains	5,165	-	5,165	-
TRANSFERS	(9,646)	9,646	-	-
RECONCILIATION OF FUNDS				
Total funds brought forward	191,123	100,690	291,813	261,975
TOTAL FUNDS CARRIED FORWARD	<u>189,018</u>	<u>105,657</u>	<u>294,675</u>	<u>291,813</u>

12 TANGIBLE FIXED ASSETS

**Office
Equipment
£**

COST

At 1 October 2022	5,187
Additions	3,586
Disposals	<u>(5,187)</u>
At 30 September 2023	<u>3,586</u>

DEPRECIATION

At 1 October 2022	5,187
Charge for year	717
Eliminated on disposal	<u>(5,187)</u>
At 30 September 2023	<u>717</u>

NET BOOK VALUE

At 30 September 2023	<u>2,869</u>
At 30 September 2022	<u>-</u>

Notes to the Financial Statements (continued)
for the Year Ended 30 September 2023

13 INVESTMENTS**COST**

	£
At 1 October 2022	126,657
Additions/Disposals	-
Revaluation	<u>(10,035)</u>
At 30 September 2023	<u>116,622</u>

NET BOOK VALUE

At 30 September 2023	<u>116,622</u>
At 30 September 2022	<u>126,657</u>

14 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	20,457	11,062
Prepayments	1,051	1,457
	<u>21,508</u>	<u>12,519</u>

15 STOCKS

	2023	2022
	£	£
Stocks	2,219	2,208

16 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	3,209	2,705
Social security and other taxes	1,216	1,396
Other creditors	2,118	-
Accruals and deferred income	1,000	568
	<u>7,542</u>	<u>4,670</u>

CMT United Kingdom

Notes to the Financial Statements (continued)
for the Year Ended 30 September 2023

17 MOVEMENT IN FUNDS

	At 1 October 2022	Income	Expenditure	Transfers	At 30 September 2023
Unrestricted					
General	<u>189,018</u>	<u>125,504</u>	<u>139,477</u>	<u>6,567</u>	<u>168,478</u>
Restricted					
Research	66,870	2,132	15,000	(297)	54,299
Projects	17,889	-	2,134	(986)	16,741
Local Groups	1,825	2,427	-	736	3,516
CMT Kids	7,459	11,014	21,389	(6,197)	3,281
Events	1,968	-	-	-	1,968
Fulton Fund	<u>9,646</u>	<u>-</u>	<u>-</u>	<u>177</u>	<u>9,469</u>
Total	<u>105,657</u>	<u>15,573</u>	<u>38,523</u>	<u>(6,567)</u>	<u>89,274</u>
TOTAL FUNDS	<u>294,675</u>	<u>141,077</u>	<u>178,000</u>	<u>-</u>	<u>257,752</u>

	At 1 October 2021	Income	Expenditure	Transfers	At 30 September 2022
Unrestricted	191,123	137,794	(130,253)	(9,646)	189,018
Restricted					
Research	66,755	2,945	(2,830)	-	66,870
Projects	17,695	194	-	-	17,889
Local Groups	1,825	-	-	-	1,825
CMT Kids	12,447	6,624	(11,612)	-	7,459
Events	1,968	-	-	-	1,968
Fulton Fund	-	-	-	9,646	9,646
TOTAL FUNDS	<u>291,813</u>	<u>147,557</u>	<u>(144,695)</u>	<u>-</u>	<u>294,675</u>

18 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	Total at 30 September 2023
Fixed assets	119,491	-	119,491
Current assets	56,529	89,274	145,803
Current liabilities	(7,542)	-	(7,542)
	<u>168,478</u>	<u>89,274</u>	<u>257,752</u>

CMT United Kingdom**Notes to the Financial Statements (continued)
for the Year Ended 30 September 2023****18 ANALYSIS OF NET ASSETS BETWEEN FUNDS (continued)**

	Unrestricted	Restricted	Total at 30 September 2022
Fixed asset investments	126,657	-	126,657
Current assets	67,031	105,657	172,688
Current liabilities	(4,670)	-	(4,670)
	<u>189,018</u>	<u>105,657</u>	<u>294,675</u>

19 LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:
Within one year £13,000 (2022: £13,000).

20 RELATED PARTY DISCLOSURES

There were no related party disclosures for the year ended 30 September 2023 nor the year ended 30 September 2022

21 COMPANY LIMITED BY GUARANTEE

CMT United Kingdom is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.