

COMPANY REGISTRATION NUMBER: 05713281  
CHARITY REGISTRATION NUMBER: 1113703

**Ockment Centre**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2023**

**WESTCOTTS (SW) LLP**

Chartered accountants  
Timberly  
South Street  
Axminster  
Devon  
EX13 5AD

# **Ockment Centre**

**Company Limited by Guarantee**

## **Financial Statements**

**Year ended 31 March 2023**

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# **Ockment Centre**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 31 March 2023**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

#### **Reference and administrative details**

**Registered charity name** Ockment Centre

**Charity registration number** 1113703

**Company registration number** 05713281

**Principal office and registered office** North Street  
Okehampton  
Devon  
EX20 1AR

#### **The trustees**

Michael Saunby Chairman  
Tony Leech  
Zoe Bradshaw  
Sarah Potterton  
Chrissie Read (Appointed 8 July 2022)

**Independent examiner** Robyn Gifford-England ACA  
Westcotts (SW) LLP  
Timberly  
South Street  
Axminster  
Devon  
EX13 5AD

#### **Structure, governance and management**

The organisation is a charitable company limited by guarantee, incorporated on 17 February 2006 and registered as a charity on 7 April 2006. The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute £1.

The charity is a not for profit organisation governed by a board of trustees. There are a small team of staff and a manager who deal with the day to day management of the charity.

The recruitment of new trustees is locally orientated and the trustees work together to ensure candidates have equal opportunities and the best interests of the charity always remain forefront. Support and training will be given as required.

#### **Objectives and activities**

The charity provides and maintains a community centre for the inhabitants of the parishes of Okehampton and surrounding area, for meetings, lectures and classes, and for other forms of recreation and leisure time occupation, with the object of improving the conditions of life for the said inhabitants.

# **Ockment Centre**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 March 2023**

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##### **Achievements and performance**

It's been a challenging year for the Centre and the Community with rising costs. We have seen an increase in footfall to the Community Fridge and the Citizens Advice. The Ockment Centre with thanks to funds from the Sustainable Communities Locality Fund provided a warm space through the winter months to help local people with the cost of living crisis.

The Ockment Centre welcomed a new trustee Chrissie Read to the committee.

Our Work Club continues to be an asset to the Centre helping people obtain employment and we are hugely grateful to United Charities for funding this.

The Haytor building had a new roof installed this year finally making the rooms watertight.

We continue to house and work closely with the Citizens Advice and also welcomed the Community Links to the centre in July, both organisations are an asset to our Community Centre and helpful for signposting.

##### **Financial review**

Total incoming resources during the year were £98,817 (2022: £100,155). A total of £20,802 (2022: £48,773) was received in grants and donations.

##### **Reserves policy**

The Trustees are satisfied that the level of reserves, as shown on the balance sheet, is adequate to cover known and anticipated costs in the short term. The Trustees aim to hold one months of unrestricted expenditure in reserves which equates to £7,750. The level of unrestricted reserves at 31 March 2023 exceeds this balance.

##### **Risk management**

Risks to which the charity is exposed have been addressed by a review of the Trustees. The financial records of the charity are written up each month and a report of the position to date reported to the Board. Each project is closely monitored to assess the progress against budgeted income and costs.

Internal risks are minimised by procedures which require authorisation of all transactions and a system of regular supervision and appraisal to ensure consistent quality of delivery of all operational aspects of the charitable company.

##### **Public benefit**

In planning our activities for the year we have kept in mind the Charity Commission guidance on public benefit.

# **Ockment Centre**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2023**

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#### **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 1/9/2023 and signed on behalf of the board of trustees by:



Michael Saunby  
Trustee

Chairman

# Ockment Centre

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of Ockment Centre

Year ended 31 March 2023

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I report to the trustees on my examination of the financial statements of Ockment Centre ('the charity') for the year ended 31 March 2023.

#### Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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 charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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.



Robyn Gifford-England ACA  
Independent Examiner  
Westcotts (SW) LLP  
Timberly  
South Street  
Axminster  
Devon  
EX13 5AD

18 September 2023

# Ockment Centre

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	10,452	10,350	20,802	48,773
Charitable activities	6	293	2,613	2,906	1,634
Other trading activities	7	74,788	—	74,788	49,748
Investment income	8	321	—	321	—
<b>Total income</b>		<u>85,854</u>	<u>12,963</u>	<u>98,817</u>	<u>100,155</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9	93,003	7,254	100,258	83,037
<b>Total expenditure</b>		<u>93,003</u>	<u>7,254</u>	<u>100,258</u>	<u>83,037</u>
<b>Net (expenditure)/income and net movement in funds</b>		<u>(7,149)</u>	<u>5,709</u>	<u>(1,441)</u>	<u>17,118</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		153,565	83,075	236,640	219,522
<b>Total funds carried forward</b>		<u>146,416</u>	<u>88,784</u>	<u>235,200</u>	<u>236,640</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 8 to 18 form part of these financial statements.

# Ockment Centre

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	15	83,176	84,175
<b>Current assets</b>			
Debtors	16	5,602	6,023
Cash at bank and in hand		151,004	149,768
		<u>156,606</u>	<u>155,791</u>
<b>Creditors: amounts falling due within one year</b>	17	<u>4,583</u>	<u>3,326</u>
<b>Net current assets</b>		<u>152,023</u>	<u>152,465</u>
<b>Total assets less current liabilities</b>		<u>235,199</u>	<u>236,640</u>
<b>Net assets</b>		<u>235,199</u>	<u>236,640</u>
<b>Funds of the charity</b>			
Restricted funds		88,784	83,075
Unrestricted funds		<u>146,416</u>	<u>153,565</u>
<b>Total charity funds</b>	20	<u>235,200</u>	<u>236,640</u>

For the 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position  
continues on the following page.

The notes on pages 8 to 18 form part of these financial statements.

# Ockment Centre

## Company Limited by Guarantee

### Statement of Financial Position *(continued)*

**31 March 2023**

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These financial statements were approved by the board of trustees and authorised for issue on 1/9/2023 and are signed on behalf of the board by:



Michael Saunby  
Trustee

Chairman

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The notes on pages 8 to 18 form part of these financial statements.

# **Ockment Centre**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2023**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is North Street, Okehampton, Devon, EX20 1AR.

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Disclosure exemptions**

These financial statements have been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Ockment Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Ockment Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	No depreciation on freehold buildings has been charged
Equipment	-	33.33%, 20% and 10% on straight line basis

# **Ockment Centre**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

**Year ended 31 March 2023**

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#### **3. Accounting policies *(continued)***

##### **Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost.

##### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### **4. Limited by guarantee**

Ockment Centre 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.

# Ockment Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	10,452	—	10,452
<b>Grants</b>			
Okehampton Town Council	—	—	—
Okehampton United Charities	—	8,920	8,920
West Devon Borough Council	—	1,430	1,430
Government grant income	—	—	—
	<u>10,452</u>	<u>10,350</u>	<u>20,802</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	12,770	1,000	13,770
<b>Grants</b>			
Okehampton Town Council	—	5,000	5,000
Okehampton United Charities	—	7,701	7,701
West Devon Borough Council	—	4,466	4,466
Government grant income	17,836	—	17,836
	<u>30,606</u>	<u>18,167</u>	<u>48,773</u>

#### 6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Other income	293	2,613	2,906
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Other income	1,634	—	1,634

# Ockment Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Catering	4,661	4,661	2,215	2,215
Rental income	70,127	70,127	47,533	47,533
	<u>74,788</u>	<u>74,788</u>	<u>49,748</u>	<u>49,748</u>

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	321	321	—	—

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs £	Total funds 2023 £	Total fund 2022 £
Centre running costs	96,516	—	96,516	81,622
Governance costs	—	3,742	3,742	1,415
	<u>96,516</u>	<u>3,742</u>	<u>100,258</u>	<u>83,037</u>

#### 10. Analysis of support costs

	Analysis of centre costs £	Total 2023 £	Total 2022 £
Staff costs	59,310	59,310	54,653
Premises	25,049	25,049	17,727
Communications and IT	1,897	1,897	1,984
General office	4,991	4,991	2,096
Governance costs	3,742	3,742	1,417
Depreciation	999	999	1,000
Work Club costs	4,270	4,270	4,160
	<u>100,258</u>	<u>100,258</u>	<u>83,037</u>

#### 11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>999</u>	<u>1,000</u>

# Ockment Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 12. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	730	680
Tax advisory services	1,500	—
	<u>2,230</u>	<u>680</u>

#### 13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	62,348	56,708
Social security costs	—	1,080
Employer contributions to pension plans	1,232	1,025
	<u>63,580</u>	<u>58,813</u>

The average head count of employees during the year was 6 (2022: 6). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>6</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

# Ockment Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 15. Tangible fixed assets

	Freehold property £	Equipment £	Total £
<b>Cost</b>			
<b>At 1 April 2022 and 31 March 2023</b>	<u>93,715</u>	<u>68,785</u>	<u>162,500</u>
<b>Depreciation</b>			
At 1 April 2022	12,934	65,391	78,325
Charge for the year	–	999	999
<b>At 31 March 2023</b>	<u>12,934</u>	<u>66,390</u>	<u>79,324</u>
<b>Carrying amount</b>			
<b>At 31 March 2023</b>	<u>80,781</u>	<u>2,395</u>	<u>83,176</u>
At 31 March 2022	<u>80,781</u>	<u>3,394</u>	<u>84,175</u>

#### 16. Debtors

	<b>2023</b> £	2022 £
Trade debtors	4,753	5,453
Prepayments and accrued income	849	570
	<u>5,602</u>	<u>6,023</u>

#### 17. Creditors: amounts falling due within one year

	<b>2023</b> £	2022 £
Trade creditors	903	1,202
Accruals and deferred income	1,247	1,150
Social security and other taxes	1,925	870
Other creditors	508	104
	<u>4,583</u>	<u>3,326</u>

#### 18. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,232 (2022: £1,025).

# Ockment Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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#### 19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023 £	2022 £
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>17,836</u>

#### 20. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>153,565</u>	<u>85,854</u>	<u>(93,003)</u>	<u>146,416</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>136,614</u>	<u>81,988</u>	<u>(65,037)</u>	<u>153,565</u>

# Ockment Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 20. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted fixed asset fund	79,523	—	—	79,523
Viewing platform fundraising	2,506	2,613	—	5,119
West Devon Borough Council	46	—	—	46
Roof repairs - Arnold Clark	1,000	—	(1,000)	—
First aid training	—	1,081	(780)	301
Work club	—	8,065	(4,270)	3,795
WDBC Community Locality Fund	—	1,204	(1,204)	—
	<u>83,075</u>	<u>12,963</u>	<u>(7,254)</u>	<u>88,784</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted fixed asset fund	79,523	—	—	79,523
Okehampton Town Council	—	5,000	(5,000)	—
Okehampton Hamlets Work club fund	879	7,701	(8,580)	—
Viewing platform fundraising	2,506	—	—	2,506
West Devon Borough Council	—	4,466	(4,420)	46
Roof repairs - Arnold Clark	—	1,000	—	1,000
	<u>82,908</u>	<u>18,167</u>	<u>(18,000)</u>	<u>83,075</u>

United Charities kindly fund the Work Club for the year which enables The Ockment Centre to continue to support those looking for employment.

Our viewing platform fundraising is an ongoing project which will hopefully start soon.

West Devon Borough Council kindly funded Community First Aid Training and lovely new garden furniture for our beautiful garden.

Arnold Clark gave a donation which is to be carried over towards our Haytor roof repairs this summer

First aid training is funds from WDBC and Okehampton United Charities towards first aid training, refreshments and trainer costs.

WDBC Community Locality fund is covering costs of warm space throughout the winter months.

# Ockment Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	3,653	79,523	83,176
Current assets	147,346	9,261	156,607
Creditors less than 1 year	(4,583)	—	(4,583)
<b>Net assets</b>	<b>146,416</b>	<b>88,784</b>	<b>235,200</b>

  

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	4,651	79,524	84,175
Current assets	152,240	3,551	155,791
Creditors less than 1 year	(3,326)	—	(3,326)
<b>Net assets</b>	<b>153,565</b>	<b>83,075</b>	<b>236,640</b>

#### 22. Related parties

There were no related party transactions during the year (2022: none).