

Charity registration number: 1117357

The Book Bus Foundation

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Ripe LLP
Chartered Accountants
9A Burroughs Gardens
London
NW4 4AU

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Reference and Administrative Details

Trustees -

Jackie Gillan (Chair of the Board of Trustees)
David Gordon
Glenn Gurney (Treasurer)
Gerard Kelly
Huw Price

Principal Office

11 The Orchard
Montpelier Road
Ealing
W5 2QW

Charity Registration Number

1117357

Solicitors

Howard Kennedy
No. 1 London Bridge
London
SE1 9BG

Independent Examiner

Ripe LLP
Chartered Accountants
9A Burroughs Gardens
London
NW4 4AU

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The objective of the Foundation is to support education, promote reading skills and provide school books and similar equipment to disadvantaged children overseas.

Former Trustee T Maschler acquired a Leyland Tiger bus in 2006 and donated it to the Foundation. The bus was converted into a mobile children's library called The Book Bus, to be used for communities in Africa. There are now three buses operating in Zambia, Malawi, and Ecuador.

The Trust Deed states that the Trustees may spend all or part of the capital of the charity in furthering its objects. There has been no change to the objectives during the period.

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Recruitment and appointment of trustees

The Trust Deed provides for a minimum of two Trustees. Apart from the first Trustees, every Trustee must be for an appointed term of three years by a Resolution of the Trustees passed at a special meeting. A special meeting may be called at any time by the person elected to chair meetings of the Trustees or by any two Trustees.

In selecting individuals for appointment as Trustees, the Trustees must have regard to the skill, knowledge and experience needed for the effective administration of the charity. The Trustees must make available to each new Trustee, on his or her first appointment, a copy of the Trust Deed, a copy of the charity's latest report and statement of accounts. The first Trustees held office for a three-year period from 30 June 2006.

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Trustees' Report

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.



TRUSTEES ANNUAL REPORT
01 APRIL 2021 – 31 MARCH 2022

Literacy levels in Zambian schools (and Africa in general) are still lagging behind

The effects of the Covid pandemic in Zambia continued to affect children's access to education in 2021. The pandemic-related school closures further widened the gap between those who have access to quality education and those who do not. Children from disadvantaged backgrounds, including those living in rural areas, have been particularly affected by the lack of access to instruction, feedback, and interaction with teachers.

Getting the Book Bus back on the road

During the first two quarters of 2021, school closures and other restrictions meant The Book Bus staff continued to develop radio and online content for distribution to children and teachers they could not reach. A second series of "The Book Bus Reads" radio programmes was produced for Flava FM and broadcast nationwide. Schools re-opened during the final two quarters of 2021 allowing The Book Bus school literacy support programme to restart in September 2021 and continue into 2022. The "I am a Reader" project was finally able to take to the road again with the intent of getting vulnerable and disadvantaged children back into reading by providing them with access to quality books and the inspiration to read them.

The Book Bus Project with Build It International and The Magic Libraries Foundation

The Book Bus school literacy support project was re-started when Build It International, a UK construction training organisation, contracted The Book Bus to deliver a 12-month version of the I am a Reader project to a cohort of 6 schools they had built in Central and Lusaka provinces. The project's aim was to improve literacy levels of 1200 learners from across the six schools through provision of school libraries, teacher training and mentored reading sessions. Project planning commenced in May 2021 and after Covid related delays, activities commenced in September 2021 with completion due in September 2022. The project budget was £58,000 pounds which was jointly funded by Build It International and The Magic Libraries Foundation.

Project Activities 2021 – 2022

The Book Bus Project Team was boosted with the creation of the position of Literacy Lead, a role that was to manage the project and develop expertise in teacher training and use of phonics. During the first quarter the project activities enabled the project team to identify individual school needs, measure the English literacy levels of learners and identify factors that may be the cause where the literacy levels fall below the project's target.

Base level tests of literacy levels in the project schools were conducted in October 2021 -overall, 11% of learners assessed passed as functionally literate. 89% of those assessed are classified as Not Yet Literate. These results reflect those of other Districts in Zambia where the Book bus has worked. There are no quick fixes to the causal issues of such low results but the project will help each school develop a strategy that will provide slow and sure progress towards achieving acceptable English literacy levels at all grades.

With the country emerging from the disruptions caused by the Covid-19 pandemic, full implementation of workshop activities and distribution of books and resources were achieved during the period. Teacher training workshops equipped participants with skills and techniques to incorporate quality children's literature into their daily teaching practice; schools were encouraged to give learners free and easy access to books and to make time in the school timetable for them to read.

School policies that allow free access to books are a critical step in the journey towards a fully literate school, such policies should guarantee that all learners can borrow books at least for reading within school; such

policies should not be disregarded by head teachers or individual class teachers. Learners surveyed in schools that have adopted learner managed book lending systems show greater confidence and purpose in their reading ability. Learner involvement in the management of the school book stock leads to wider learner engagement with the books and increased reading skills through peer learning.

Teacher enthusiasm at the workshops was welcomed, teachers were encouraged to innovate and use their imagination to create additional resources to improve their learners' classroom environment. Use of talking walls, charts and posters is becoming more visible in the schools. Training in the use of Phonics has given teachers an important tool to help learners make the transition from local language to English. The teachers' professional development will continue to be supported by the Book Bus through school visits and our newly developed tele-coaching programme.

While the project has advanced considerably within the schools during the period, work remains to be done with community engagement and out of school reading. The formation of school book clubs is an important element of this as it provides opportunity for parental/family participation in the development of their children's reading skills.

The next period will build on the considerable achievements of the current period with continued monitoring of in-school practices and further development of book clubs and community engagement.

Strengthening our Monitoring, Evaluation, Accountability and Learning (MEAL)

Planning with the "end in mind" is vitally important when developing and implementing literacy projects. The Book Bus "end in mind" is that every child should have the opportunity to read through having access to quality books and the inspiration to read them. During the "I am a Reader" project in 2021 we worked hard to increase our impact by using an outcome-based approach with a robust monitoring plan to ensure success. The project developed with a set of desired outcomes and associated activities which could be managed by measuring collected data and evidence of completion against carefully chosen success indicators.

With the recommencement of operations in Zambia in 2021, The Book Bus is once again on track to continue its mission to inspire, enlighten and educate the children of Zambia through the power of reading.

In memoriam: We sadly lost Mr Francis Chilufya, a dear and valued member of our Zambian board to Covid in 2021

David Gordon
Trustee and CEO

ACKNOWLEDGEMENTS

The Trustees of the Book Bus would like to thank on behalf of our beneficiaries the generosity of our many supporters some of whom we list below. It is because of your support that we can continue to enrich children's lives through literacy and the joy of reading.

Telford Priory School

Holder and Combes

Miles Kelly Publishers

Woodmansterne Publishing

Joseph McCollum and Company Solicitors

Magic Libraries Foundation

National Police Aid Convoys

The Harbinson Trust

Build It International

Suzanne Waller

Lucy Frew

Anna Browne

Anthony Barton

Tim Beard

Glenn Gurney

Karen Pendlebury

Richard Nicholl

Barbara Egglesfield

Kiana Grogan

Nicholas White

R Waldron

George Coelho

Mrs J C Hall

This list is but a snapshot of our support base; to all who have given and who are not on this list you are not forgotten, The Book Bus thanks you all equally and appreciate the support you have given to our cause in 2021/22

Patron:

Sir Quentin Blake

Board of Trustees

Jackie Gillan (Chair of the Board of Trustees)

David Gordon

Gerard Kelly

Huw Price

Executives:

David Gordon - Chief Executive Officer and Operations Director

Staff (Zambia):

Monica Mulenga – Country Director

Kitwe: "I am a Reader" Project staff:

Mweya Mwamba – Literacy Lead

Caroline Chimba – Reading Coordinator

Josephine Sikute – Communications

Mulilwa Mulilwa – Link Teacher

Precious Musatila - Link Teacher

Kaela Chisimba – Link Teacher

Raggie Mushili – Driver and reading mentor

Edward Sakala - Driver and reading mentor

Livingstone Library Project:

Jackline Simabila - Library staff

James Sakala - Library staff

FINANCIAL REVIEW

We saw a significant decrease in income and expenditure this year, normal project implementation was stopped due to school closures and general Covid restrictions. Operations in Zambia restarted with project funding from Build It International and The Magic Libraries Foundation.

Main income for the year was unrestricted grants from TUUT and Brian Murtagh Trust which enabled us to maintain a skeleton staff to continue developing literacy support resources for future use and to develop content for our new children's radio programmes.

The charity has no pension liabilities or material investments.

The annual report was approved by the trustees of the charity on 31/08/2023 and signed on its behalf by:

David M Gordon
.....
D Gordon
Trustee

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 the incoming resources and application of resources of the charity 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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 the trustees of the charity on 31/08/2023 and signed on its behalf by:

David M Gordon
.....

D Gordon
Trustee

Independent Examiner's Report to the trustees of The Book Bus Foundation

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Robert Glazer FCA
Chartered Accountants

9A Burroughs Gardens
London
NW4 4AU

Date:.....

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Voluntary income	2	25,055	34,351	59,406	43,307
Expenditure on:					
Charitable activities	4	(38,491)	(32,087)	(70,578)	(52,753)
Costs of generating funds	3	(369)	-	(369)	(11,826)
Other expenditure	5	(11,233)	-	(11,233)	(10,029)
Total Expenditure		(50,093)	(32,087)	(82,180)	(74,608)
Other recognised gains and losses					
Net movement in funds		(25,038)	2,264	(22,774)	(31,301)
Reconciliation of funds					
Total funds brought forward		13,000	17,049	30,049	61,350
Total funds carried forward	15	(12,038)	19,313	7,275	30,049

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 15.

(Registration number: 1117357)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	-	899
Current assets			
Debtors	12	5,628	42
Cash at bank and in hand		9,804	34,376
		15,432	34,418
Creditors: Amounts falling due within one year	13	(8,157)	(5,268)
Net current assets		7,275	29,150
Net assets		7,275	30,049
Funds of the charity:			
Restricted funds		19,313	17,049
Unrestricted income funds			
Unrestricted funds		(12,038)	13,000
Total funds	15	7,275	30,049

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 31/08/2023 and signed on their behalf by:

David M Gordon

D Gordon
 Trustee

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Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

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

Basis of preparation

The Book Bus Foundation 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.

The financial statements are presented in Sterling (£) and figures are shown to the nearest whole pound.

Exemption from preparing a cash flow statement

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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

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. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

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

Notes to the Financial Statements for the Year Ended 31 March 2022

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.

Governance costs

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

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

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life.

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
Motor vehicles	25% straight line basis
Computer equipment	25% straight line basis

Trade debtors

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

are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

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.

Notes to the Financial Statements for the Year Ended 31 March 2022

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post 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.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Notes to the Financial Statements for the Year Ended 31 March 2022

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

2 Income from donations and legacies

	Unrestricted funds		Total 2022	Total 2021
	General £	Restricted funds £	£	£
Donations and legacies;				
Donations	25,055	34,351	59,406	43,307
	25,055	34,351	59,406	43,307

Notes to the Financial Statements for the Year Ended 31 March 2022

3 Expenditure on raising funds

a) Costs of generating funds

		Unrestricted funds		
	Note	General £	Total 2022 £	Total 2021 £
Wages and salaries		-	-	3,600
Pension costs		61	61	61
Other fundraising costs		308	308	8,165
		369	369	11,826

4 Expenditure on charitable activities

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2022 £	Total 2021 £
Wages and salaries		6,517	-	6,517	12,000
Pension costs		367	-	367	204
Project direct costs		-	32,087	32,087	15,273
Project direct costs		27,057	-	27,057	20,719
Books purchased		1,349	-	1,349	1,345
Motor expenses (U1, CA1)		2,083	-	2,083	1,981
Depreciation of vehicles and equipment (U1, CA1)		899	-	899	1,231
		38,273	32,087	70,360	52,753

Notes to the Financial Statements for the Year Ended 31 March 2022

5

Other expenditure

Note	Unrestricted funds		Total 2022 £	Total 2021 £
	General £			
Staff costs				
Wages and salaries	-	-		3,681
Pension costs	61	61		61
Travel and subsistence	84	84		112
Foreign currency (gains)/losses	2,192	2,192		126
Other office running and administration costs	4,801	4,801		1,709
Website maintenance and computer expense	3,957	3,957		4,213
Printing, postage and stationery	138	138		127
	11,233	11,233		10,029

6 Analysis of governance and support costs

Governance costs			
	Unrestricted funds		Total 2022 £
	General £		
Other governance costs		218	218
		218	218

7 Net incoming / outgoing resources

Net outgoing resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	899	1,231

8 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

D Gordon

D Gordon received remuneration of £Nil (2021: £14,400) during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Notes to the Financial Statements for the Year Ended 31 March 2022

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	6,517	19,281
Pension costs	489	326
	<u>7,006</u>	<u>19,607</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Admin & support	<u>2</u>	<u>2</u>

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

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Motor vehicles £	Computer equipment £	Total £
Cost			
At 1 April 2021	<u>53,724</u>	<u>3,842</u>	<u>57,566</u>
At 31 March 2022	<u>53,724</u>	<u>3,842</u>	<u>57,566</u>
Depreciation			
At 1 April 2021	<u>53,121</u>	<u>3,546</u>	<u>56,667</u>
Charge for the year	<u>603</u>	<u>296</u>	<u>899</u>
At 31 March 2022	<u>53,724</u>	<u>3,842</u>	<u>57,566</u>
Net book value			
At 31 March 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2021	<u>603</u>	<u>296</u>	<u>899</u>

Notes to the Financial Statements for the Year Ended 31 March 2022

12 Debtors

	2022 £	2021 £
Trade debtors	4,271	42

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	80	80
Other taxation and social security	-	679
Other creditors	8,077	4,509
	<u>8,157</u>	<u>5,268</u>

Included in other creditors is a balance due to Mr David Gordon £8,000 a trustee of the charity.

14 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £490 (2021: £326).

15 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	13,000	25,055	(50,093)	(12,038)
Restricted funds	<u>17,049</u>	<u>34,351</u>	<u>(32,087)</u>	<u>19,313</u>
Total funds	<u>30,049</u>	<u>59,406</u>	<u>(82,180)</u>	<u>7,275</u>

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	29,087	43,248	(59,335)	13,000
Restricted funds	32,263	59	(15,273)	17,049
Total funds	61,350	43,307	(74,608)	30,049

16 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds £
Current assets	(3,881)	19,313	15,432
Current liabilities	(8,157)	-	(8,157)
Total net assets	(12,038)	19,313	7,275