

Charity registration number 1125792

Company registration number 06645774 (England and Wales)

BIBLE BY THE BEACH
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

BIBLE BY THE BEACH

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rev D J Bourne Rev D Fenton Rev M Lucas Mrs Y Ibbett Mr N McQuaker Rev M Redhouse Rev Dr S Vibert
Charity number	1125792
Company number	06645774
Principal address	The Vicarage 53 Susans Road Eastbourne East Sussex BN21 3TH
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

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BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2022

The trustees present their annual report and financial statements for the year ended 31 July 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "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)".

Objectives and activities

Overall context of Bible by the Beach

Bible by the Beach is a registered charity (charity number 1125792) and operates under a Statement of Faith. It has a Board of Trustees and employs a part-time Operations Manager and a part-time Event Co-ordinator. Additionally, there is a Children's programme lead and a Youth lead.

Bible by the Beach is a high-quality Bible teaching conference taking place each year over the first May Bank Holiday from the Friday to the Monday. The conference takes place in Eastbourne, East Sussex.

The Vision – Statement of Aim

Bible by the Beach aims to provide a high quality Bible teaching conference in a lively and contemporary style with a secure platform (clearly conservative evangelical, reformed and gospel-centred) and with a warm-hearted, welcoming generosity, celebrating God's grace. It aims to encourage, strengthen and equip the saints and build up the church through the clear, faithful and applied exposition/teaching of the Bible for all God's people, for all ages, based in Eastbourne but focusing on the whole south east region and beyond.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Conference details 2022

Following on from Bible by the Beach 2021, which, due to coronavirus lockdowns, was an online event, the Trustees took the decision to plan BBTB 2022 as a live event and this was greeted with much excitement and anticipation.

Venue 2022

Once again Bible by the Beach was able to take place in the newly restored Congress Theatre (which seats 1600 + delegates), the Tennis Centre (including the Locker Rooms) and, for the first time, the conferencing venue in the adjoining Welcome Building (incorporating two new very large conference rooms). In addition, seminars and some youth work took place in nearby church buildings (Holy Trinity and All Saints) as well as in the nearby Birley Centre. These venues allowed for some flexibility in programming the event and will allow for future growth of the conference.

Delegates/Bookings

2019 had been a big year for Bible by the Beach, however, BBTB 2020 had to be cancelled, at short notice, due to Covid and was followed in 2021 by an online event. The ongoing presence of Covid and the planning of a live event after 3 years resulted in some uncertainty in anticipating the number of bookings. However, over 1100 delegates attended the event including 310 children. The space in the building allowed for an area of social distancing.

Marketing 2022

Once again there was targeted marketing and advertisements across a range of Christian publications as well as at Christian conferences. Over 360 churches were sent booking brochures in various quantities and many requested a copy of the Powerpoint slides and Promo video which were made available. Social media, including Facebook, Twitter and Instagram were used to a far greater degree to publicise the event more widely.

BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

2022 Conference Overview

Title: Devoted to Jesus – from the inside out

Integral components of the conference:

- Main adult programme (Bible readings, seminars, Family Praise, evening celebrations, final all age celebration on Sunday afternoon)
- Full children and youth programme
- Sunday evening Celebration which is open to all local church congregations
- Sunday morning at local church services
- Bookshop/resources provided by 10 of those
- Media talks for purchase
- Exhibition stands showcasing different organisations areas of ministry and service.

The following speakers were welcomed:

Bible Readings: Christopher Ash

Seminar speakers: Linda Allcock; Dave Fenton; Graham Beynon; Ed Drew; John Mackinnon; John Stevens; Helen Thorne; Simon Vibert; Peter Wright.

Musicians

It was with great joy that All Souls orchestra were welcomed back to the conference under the leadership of Michael Andrews. 19 musicians attended and served the conference extensively at Bible Readings, Evening Celebrations and Family Praise.

Youth and Children's Programme

We were delighted and privileged to welcome once again Ed Drew, Director of Faith in Kids as well as Jo Turnbull to lead the Youth. The children's and youth programmes are an integral and an important part of the conference. The aim is to teach the children in parallel with the adults so that families are learning alongside each other in an age-appropriate way. This was achieved by running seven age groups for the under 18's. New this year were both Little Gems (age 0-24 months), who were previously included in the Pebbles programme, and The Summit, aimed at sixth-formers and providing a mixture of attending adult sessions and special summit sessions. The aim of The Summit is to bridge the gap between youth groups and adult teaching. As always, these groups were largely run by experienced volunteers to whom the trustees are very grateful.

Friends of Bible by the Beach

We gratefully acknowledge those who commit to becoming a Friend of Bible by the Beach, supporting the work prayerfully and financially. Numbers continue to increase and this now stands at 193 which is a great encouragement.

Financial review

The result for the year was a surplus on the general unrestricted fund of £14,685 (2021 - deficit of £40,540). General unrestricted reserves ended the year at £50,283 (2021: £35,598). Restricted funds carried forward were £524 (2021 - £6,750).

We praise God for His faithful provision sustaining us through a year of significant challenges following 2 extraordinary years due to Covid 19. Having anticipated sustaining a possible loss of some reserves whilst planning Bible by the Beach 2022, it was with much delight and gratitude that the trustees acknowledged that we completed the event remaining in a healthy financial position. We are very thankful for generous gifts both at the event and through the Friends scheme.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure calculated to be between £30,000 and £60,000. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

BIBLE BY THE BEACH

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Update on 2023

Undaunted – Steadfast by faith when the world gets tough. 28 April – 01 May 2023

With great thankfulness and joy following a successful live event in 2022, the team are making plans for 2023 at the Eastbourne Congress Theatre.

Many of the speakers (Alistair Begg, Glenn Scrivener, Andrews Sach, Paul Mallard, Lee Gatiss, Kristi Mair) and musicians (EMU music) are booked. Our main publicity launch is planned for mid-September 2022 and we are offering two early bird discount periods at the end of November and the end of February. A general statement is on our website and social media in the meantime. **We have much to give thanks to our sovereign, gracious God. We have much to pray for in the coming months as we seek to make wise decisions in the overall planning of the conference.**

Structure, governance and management

The charity is a company limited by guarantee.


The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Rev D J Bourne
Rev D Fenton
Rev M Lucas
Mrs Y Ibbett
Mr N McQuaker
Rev M Redhouse
Rev Dr S Vibert

New trustees with suitable gifts and experience are appointed by the existing trustee. Appropriate induction and training procedures are followed.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up. The charity is managed by a Board of Trustees supported by two office staff and volunteers.

The Trustees' report was approved by the Board of Trustees.


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Rev D J Bourne
Trustee
Dated: 23 December 2022

BIBLE BY THE BEACH

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2022

The trustees, who are also the directors of Bible by the Beach for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company for that year.

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 UK 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 operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

BIBLE BY THE BEACH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BIBLE BY THE BEACH

I report to the trustees on my examination of the financial statements of Bible by the Beach (the charity) for the year ended 31 July 2022.

Responsibilities and basis of report

As the trustees of the charity (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 financial statements of the charity 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 financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 3 January 2023

BIBLE BY THE BEACH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 JULY 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>							
Donations and legacies	3	60,392	-	60,392	44,753	-	44,753
Charitable activities	4	79,579	-	79,579	45	-	45
Other trading activities	5	3,280	-	3,280	-	-	-
Total income		143,251	-	143,251	44,798	-	44,798
<u>Expenditure on:</u>							
Raising funds	6	3,062	-	3,062	1,131	-	1,131
Charitable activities	7	125,504	6,226	131,730	84,207	-	84,207
Total expenditure		128,566	6,226	134,792	85,338	-	85,338
Net income/(expenditure) for the year/							
Net movement in funds		14,685	(6,226)	8,459	(40,540)	-	(40,540)
Fund balances at 1 August 2021							
		35,598	6,750	42,348	76,138	6,750	82,888
Fund balances at 31 July 2022							
		50,283	524	50,807	35,598	6,750	42,348

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

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STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Trade and other receivables	12	3,921		2,817	
Cash at bank and in hand		48,326		47,900	
		<u>52,247</u>		<u>50,717</u>	
Current liabilities	13	(1,440)		(8,369)	
Net current assets			50,807		42,348
Income funds					
Restricted funds	14		524		6,750
Unrestricted funds			50,283		35,598
			<u>50,807</u>		<u>42,348</u>

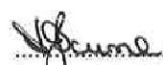
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2022.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the Trustees on 23 December 2022


Rev D. J. Bourne
Trustee


Mrs Y Ibbett
Trustee

Company registration number 06645774

BIBLE BY THE BEACH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

Charity information

Bible by the Beach is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF. The day to day operations are conducted from an office in 53 Susans Road, Eastbourne, East Sussex, BN21 3TH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Conference fees are recognised as charged for the annual Bible Conference event with sales of ancillary items recognised as received during the event.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accruals basis when the liability is incurred.

Charitable expenditure comprises those costs incurred by the charity in pursuit of its charitable objectives.

Both Support and Governance costs are recharged to the main activity and form part of charitable expenditure with a separate analysis being provided in the notes. Governance costs include those costs associated with meeting the statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

All costs include non-recoverable VAT.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures and fittings	25% on a straight line basis (fully depreciated)
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Only items in excess of £500 are capitalised to the statement of financial position.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	59,837	39,941
Grants receivable	555	4,812
	<u>60,392</u>	<u>44,753</u>
Donations and gifts		
Donations and gifts	52,148	35,248
Gift aid refunds	7,689	4,693
	<u>59,837</u>	<u>39,941</u>

4 Charitable activities

	2022	2021
	£	£
Conference fees	76,113	-
Sales of ancillary items	3,466	45
	<u>79,579</u>	<u>45</u>

5 Other trading activities

	Unrestricted funds	Total
	2022	2021
	£	£
Exhibitors' fees	2,580	-
Programme advertising	700	-
	<u>3,280</u>	<u>-</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

6 Raising funds

	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Promotion and publicity	3,062	1,131

7 Charitable activities

	2022	2021
	£	£
Staff costs	13,584	14,286
Venue hire	35,270	-
Technical team fees, equipment hire and expenses	38,385	44,289
Speakers expenses and gifts	6,761	1,653
Musicians fees and expenses	9,517	2,010
Staff and volunteers expenses	1,671	424
Youth work	6,226	2,429
Catering	2,766	-
License fees	404	394
	114,584	65,485
Share of support costs (see note 8)	14,716	10,922
Share of governance costs (see note 8)	2,430	7,800
	131,730	84,207
Analysis by fund		
Unrestricted funds	125,504	84,207
Restricted funds	6,226	-
	131,730	84,207

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

8 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	10,387	-	10,387	8,453	-	8,453
Insurance	1,729	-	1,729	850	-	850
Print, postage and stationery	899	-	899	222	-	222
Website development	1,552	-	1,552	1,094	-	1,094
Telephone and mobile	22	-	22	15	-	15
Miscellaneous	127	-	127	288	-	288
Legal and professional	-	1,080	1,080	-	6,600	6,600
Independent examination	-	770	770	-	720	720
Accountancy	-	580	580	-	480	480
	<u>14,716</u>	<u>2,430</u>	<u>17,146</u>	<u>10,922</u>	<u>7,800</u>	<u>18,722</u>
<u>Analysed between</u>						
Charitable activities	<u>14,716</u>	<u>2,430</u>	<u>17,146</u>	<u>10,922</u>	<u>7,800</u>	<u>18,722</u>

The independent examiner was paid £770 for the independent examination (2021: £720), £580 for accountancy (£480) and £1,080 for other services (2021: £nil).

9 Trustees

The spouse of Trustee Rev M Redhouse was employed by the charity during the year. She received a salary of £11,083 (2021: £8,328) and the charity contributed £333 into a pension for her (2021: £250) during the year.

Trustee Rev Dr S Vibert was reimbursed expenses of £64 and provided with a gift of £150 as a speaker at the conference (2021: no trustees were reimbursed expenses).

The total aggregate amount of donations received (without conditions) from the Trustees amounted to £626 (2021: £576).

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Administration	<u>3</u>	<u>4</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

10	Employees	(Continued)	
	Employment costs	2022	2021
		£	£
	Wages and salaries	23,458	22,156
	Other pension costs	513	583
		<u>23,971</u>	<u>22,739</u>
		<u><u>23,971</u></u>	<u><u>22,739</u></u>
	There were no employees whose annual remuneration was more than £60,000.		
11	Property, fixtures and equipment	Fixtures and fittings	
		£	
	Cost		
	At 1 August 2021		458
	At 31 July 2022		<u>458</u>
	Depreciation and impairment		
	At 1 August 2021		458
	At 31 July 2022		<u>458</u>
	Carrying amount		
	At 31 July 2022		-
	At 31 July 2021		<u>-</u>
12	Trade and other receivables	2022	2021
		£	£
	Amounts falling due within one year:		
	Other receivables	3,921	2,153
	Prepayments and accrued income	-	664
		<u>3,921</u>	<u>2,817</u>
		<u><u>3,921</u></u>	<u><u>2,817</u></u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2022

13 Current liabilities

	2022 £	2021 £
Other taxation and social security	150	334
Other payables	-	6,600
Accruals and deferred income	1,290	1,435
	<u>1,440</u>	<u>8,369</u>

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 August 2020 £	Movement in funds Incoming resources £	Balance at 1 August 2021 £	Resources expended £	Balance at 31 July 2022 £
Youth work	6,750	-	6,750	(6,226)	524

Youth work - In July 2019 a grant and donation were received to fund youth work at future conferences. The fund was used to cover costs at the 2022 conference as this was the first in person conference that has taken place since the fund was set up.

15 Analysis of net assets between funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Fund balances are represented by:						
Current assets/(liabilities)	50,283	524	50,807	35,598	6,750	42,348
	<u>50,283</u>	<u>524</u>	<u>50,807</u>	<u>35,598</u>	<u>6,750</u>	<u>42,348</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).