

Charity registration number 1131111

Company registration number 06907615 (England and Wales)

HOME-START BLACKBURN & DARWEN
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

HOME-START BLACKBURN & DARWEN

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	John Easton Elaine Matchett Mike Rawsterne Judith Holden Kathryn Adnitt N Isherwood Jane Partington	(Appointed 21 September 2023)
Charity number	1131111	
Company number	06907615	
Principal address	Suite 19 Kings Court 33 King Street Blackburn Lancashire BB2 2DH	
Registered office	Suite 19 Kings Court 33 King Street Blackburn Lancashire BB2 2DH	
Independent examiner	Catherine C Baker FCCA Hindle Jepson & Jennings Ltd 10 Borough Road Darwen Lancashire BB3 1PL	
Bankers	National Westminster Bank Plc 35 King William Street Blackburn Lancashire BB1 7DJ	
Solicitors	Watson Ramsbottom Partnership 33-39 Railway Road Darwen BB3 2RL	

HOME-START BLACKBURN & DARWEN

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HOME-START BLACKBURN & DARWEN

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities (FRS102)".

Objectives and activities

- a. to safeguard, protect and preserve the good health, both mental and physical of children and parents of children;
- b. to prevent cruelty to or maltreatment of children;
- c. to relieve sickness, poverty and need amongst children and parents of children;
- d. to promote the education of the public in better standards of child care; principally but not exclusively within the area of Blackburn & Darwen and its environs.

The principal activities of the charity during the year was to support parent and reduce the potential for family crisis and breakdown.

Home-Start Blackburn & Darwen is one of 180 local Home-Starts operating throughout the UK. Whilst part of a national network, each Home-Start is managed and funded independently at a local level. This ensures that Home-Start is rooted in and sensitive to the community it serves.

Home-Start Blackburn and Darwen values family life and the importance it has for children, parents and the community as a whole. Home-Start Blackburn and Darwen recognises the pressures that can be part of having a young family, especially for those experiencing social isolation, or those new to the area. Home-Start Blackburn and Darwen aims to support parents with at least one child under the age of five, who are facing difficulties, enabling them to cope with the pressures they are facing and reduce the potential for family crisis and breakdown.

Home-Start Blackburn and Darwen aims to increase the confidence and independence of the family by:

- Offering emotional and practical support
- Visiting families in their own home, where the dignity and identity of each adult and child can be respected and protected
- Reassuring parents that difficulties bringing up children are not unusual and encouraging them to enjoy family life
- Developing a relationship with the family in which time can be shared and understanding can be developed: the approach is flexible to take account of differing needs
- Encouraging parents' strengths and emotional well-being for the ultimate benefit of their children. Encouraging families to widen their network of relationships and use effectively the support and services available in the community
- Provide families with information for signposting and onward referrals for other services

There has been no change in these during the year.

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

HOME-START BLACKBURN & DARWEN

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

During the year Home-Start Blackburn & Darwen have supported 219 families through home-visiting and group activities. Have responded to 155 new referrals, with a total of 469 children, 402 under five, 56 over five and 11 pre birth.

Over the last 12 months, we have continued to offer families a range of support methods but our main approach is to support families in their own home through a parent volunteer or family support worker.

Recruiting and maintaining volunteers has been one of the greatest challenges this year, running our service on just 28 volunteers. The recruitment and training of new volunteers has also been very slow, potential volunteers being unable to commit due to prioritising paid work.

The cost of living crisis has affected many families this year, especially those with young children on low incomes. We were invited to partner BwD Public Health and other 3rd sector organisations, to assist with onward grants for household/family essentials. This Cost of Living Project enabled us to reach an additional 441 with children under 7, providing information and signposting/referring them to other community services. A further 802 families have been engaged with for the purpose of health informed.

We continue to work closely with health visitors and schools nurses through the 0-19 service, along with nursery and infant schools, perinatal mental health teams and Children' Social Care.

Our main referrals and support is for parents with:

Emotional wellbeing needs; parents of children with behaviour difficulties; school readiness; parenting readiness; parenting strategies and general household management.

The staff team are constantly developing new strategies and resources to enable them to respond and support more families in the most appropriate way.

Financial review

During 2023-24, the scheme's income has been maintained due to securing a contract from the BwD Help Hub and a variety of successful smaller grants.

The scheme continues to be contracted to deliver services for the BwD 0-19 Healthy Child programme and CAHMS 0-2 service which has a NHS Standard Contract from Lancashire & South Cumbria ICB

The challenges are still limited opportunities made available from commissions, contracts and larger grant funding. Looking forward, the scheme will be pursuing funding opportunities through a more collaborative approach to enable sustainability. The scheme holds significant unrestricted reserves and together with secured income, this will support the business until 2025 and beyond.

Looking forward, the scheme has secured a significant contract from BwD Public Health which will commence April 2024.

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. 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. This level of reserves has been maintained throughout the year.

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.

Structure, governance and management

The charity is a company limited by guarantee.

HOME-START BLACKBURN & DARWEN

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

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:

John Easton

Elaine Matchett

Mike Rawsterne

Judith Holden

Kathryn Adnitt

Ismail Hafeji

(Resigned 5 June 2023)

N Isherwood

Jane Partington

(Appointed 21 September 2023)

None of the trustees have any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 0 day's purchases, based on the average daily amount invoiced by suppliers during the year.

The charity is run on a day to day basis by a manager, Amanda Barrass, and there are also administrators who provide support with the running of the charity. In addition to this, there are a large number of volunteers who deliver the work of the charity. These volunteers are overseen by Amanda and the co-ordinators.

There are no related parties to report.

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

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Kathryn Adnitt

Trustee

Date:

HOME-START BLACKBURN & DARWEN

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HOME-START BLACKBURN & DARWEN

I report to the trustees on my examination of the financial statements of Home-Start Blackburn & Darwen (the charity) for the year ended 31 March 2024.

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.

Catherine C Baker FCCA

Hindle Jepson & Jennings Ltd
10 Borough Road
Darwen
Lancashire
BB3 1PL

Dated:

HOME-START BLACKBURN & DARWEN

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	156,737	-	156,737	155,947	64,265	220,212
Investments	4	994	-	994	245	-	245
Total income		157,731	-	157,731	156,192	64,265	220,457
Expenditure on:							
Charitable activities	5	195,617	5,208	200,825	115,182	63,536	178,718
Net (outgoing)/incoming resources before transfers		(37,886)	(5,208)	(43,094)	41,010	729	41,739
Gross transfers between funds		52,558	(52,558)	-	-	-	-
Net income/(expenditure) for the year/							
Net movement in funds		14,672	(57,766)	(43,094)	41,010	729	41,739
Fund balances at 1 April 2023		236,737	57,766	294,503	195,727	57,037	252,764
Fund balances at 31 March 2024		251,409	-	251,409	236,737	57,766	294,503

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.

HOME-START BLACKBURN & DARWEN

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		974		1,289
Current assets					
Debtors	11	245		235	
Cash at bank and in hand		299,178		295,252	
		299,423		295,487	
Creditors: amounts falling due within one year	12	(48,988)		(2,273)	
Net current assets			250,435		293,214
Total assets less current liabilities			251,409		294,503
Income funds					
Restricted funds			-		57,766
<u>Unrestricted funds</u>					
Designated funds	13	74,945		-	
General unrestricted funds		176,464		236,737	
			251,409		236,737
			251,409		294,503

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 March 2024.

The director acknowledges her 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

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Kathryn Adnitt

Trustee

Company registration number 06907615

HOME-START BLACKBURN & DARWEN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Home-Start Blackburn & Darwen is a private company limited by guarantee incorporated in England and Wales. The registered office is Suite 19, Kings Court, 33 King Street, Blackburn, Lancashire, BB2 2DH.

1.1 Accounting convention

The accounts have been prepared in accordance with 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)" (as amended for accounting periods commencing from 1 January 2016). 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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants receivable are recognised on an accruals basis.

HOME-START BLACKBURN & DARWEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and applied under the appropriate heading. Liabilities are recognised as resources expended as soon as the obligation and commitment by the Charity to the expenditure arises.

1.6 Tangible fixed assets

Tangible fixed assets 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 bases:

Fixtures, fittings & equipment	15% Reducing Balance
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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 the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 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.

HOME-START BLACKBURN & DARWEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors 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.

Basic financial liabilities

Basic financial liabilities, including creditors 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 creditors 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 creditors 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.

1.10 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.

1.11 Funds Structure

The Charity has one restricted fund which is to be used in accordance with specific restrictions imposed by the respective donors, The Big Lottery Fund.

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.

HOME-START BLACKBURN & DARWEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2024 £	2023 £	2023 £	2023 £
Donations and gifts	15,476	25,892	-	25,892
Grants Received	141,261	130,055	64,265	194,320
	<u>156,737</u>	<u>155,947</u>	<u>64,265</u>	<u>220,212</u>
Donations and gifts				
Other	476	1,892	-	1,892
Eric Wright	15,000	24,000	-	24,000
	<u>15,476</u>	<u>25,892</u>	<u>-</u>	<u>25,892</u>
Grants receivable for core activities				
Spring North	10,000	-	-	-
BWD Help Hub	47,100	19,520	-	19,520
NHS LSC FT	48,317	48,317	-	48,317
BWD Clinical Commisioning Group	-	31,207	-	31,207
NHS Lancashire & South Cumbria ICB	27,344	20,624	-	20,624
Home Start Grant	8,500	-	-	-
Lottery Community Fund	-	-	64,265	64,265
BBC Children in Need	-	10,387	-	10,387
	<u>141,261</u>	<u>130,055</u>	<u>64,265</u>	<u>194,320</u>

4 Investments

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Interest receivable	<u>994</u>	<u>245</u>

HOME-START BLACKBURN & DARWEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Charitable activities

	Family Support Work 2024 £	Family Support Work 2023 £
Staff costs	126,101	131,906
Depreciation and impairment	315	278
Employee and volunteer expenses	2,379	3,946
Rent	16,551	11,472
Light heat and water	1,630	1,340
Insurance	971	960
Refreshments and hospitality	741	618
Training and consultancy	641	314
Subscriptions	4,552	2,880
Recruitment costs	534	463
Telephone	3,911	3,009
Printing postage and stationery	1,302	1,078
Payroll fees	926	788
General expenses	125	174
Other charitable expenditure	33,331	16,662
	<u>194,010</u>	<u>175,888</u>
Share of governance costs (see note 6)	6,815	2,830
	<u>200,825</u>	<u>178,718</u>
Analysis by fund		
Unrestricted funds	195,617	115,182
Restricted funds	5,208	63,536
	<u>200,825</u>	<u>178,718</u>
For the year ended 31 March 2023		
Unrestricted funds	115,182	
Restricted funds	63,536	
	<u>178,718</u>	

HOME-START BLACKBURN & DARWEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Accountancy	-	2,314	2,314	2,410
Legal and professional	-	4,501	4,501	420
	-	6,815	6,815	2,830
Analysed between Charitable activities	-	6,815	6,815	2,830

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	7	7
Employment costs	2024 £	2023 £
Wages and salaries	126,101	131,906

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

HOME-START BLACKBURN & DARWEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Tangible fixed assets

Fixtures, fittings & equipment £

Cost

At 1 April 2023	7,390
Disposals	(441)

At 31 March 2024	6,949
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Depreciation and impairment

At 1 April 2023	6,101
Depreciation charged in the year	194
Eliminated in respect of disposals	(320)

At 31 March 2024	5,975
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Carrying amount

At 31 March 2024	974
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At 31 March 2023	1,289
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11 Debtors

	2024 £	2023 £
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Amounts falling due within one year:

Prepayments and accrued income	245	235
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12 Creditors: amounts falling due within one year

	2024 £	2023 £
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Other creditors	46,640	-
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Accruals and deferred income	2,348	2,273
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	48,988	2,273
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HOME-START BLACKBURN & DARWEN

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Transfers	Balance at
	Incoming resources	Balance at 1 April 2023		31 March 2024
	£	£	£	£
Designated Reserves	-	-	74,945	74,945
	-	-	74,945	74,945

14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total Unrestricted funds 2024 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:					
Tangible assets	974	-	974	1,289	1,289
Current assets/(liabilities)	250,435	-	250,435	57,766	293,214
	251,409	-	251,409	57,766	294,503

15 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).