

AL ARQAM

**Trustees' Report
And
Financial Statements**

**For The Year End
30 April 2023**

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The Trustees present their annual report together with the financial statements for the year ended 30 April 2023.

Reference and administrative details

The charity name:

The legal name of the charity is: - Al Arqam.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1133157.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by a written constitution. The governing document of the charity is the written constitution approved by the members and endorsed by the Charity Commission in England & Wales (CCEW).

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

The principal operating address, telephone number, email and web addresses of the charity are: -

10 Memorial Rd
Luton, Bedfordshire
LU3 2QU
Telephone: 01582 527655
Email Address: enquiries@alarqam.org.uk
Website: www.alarqam.org.uk

The Trustees in office on the date the report was approved were: -

Mr Qaiser Malik (Chair)
Mr Monirual Asad Huda
Mr Saqib Afghan
Mr Usman Shafi
Mr Abdul Ghafoor
Mr Tallat Mehmood

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the charity's governing document, 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

The objectives of the charity set out in the charity's trust deed and are to promote the benefit of the community in and around Luton or such other places, as are determined from time to time, as the Executive Committee sees fit but not exclusively by:

- Relieving those in financial need, hardship or distress;
- Advancing education in particular through training and providing educational programmes;
- Establishing and maintaining a youth and community Centre; and
- Providing or assisting in the provision of facilities in the interests of social welfare for recreation or the leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship, or social circumstances with the object of improving their conditions of life.

Our trustees periodically review the objectives and activities to ensure they continue to reflect our aims. In carrying out this review the trustees have considered the Charity Commissions general guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Structure, governance and management

The charity trustees are responsible for general control and management of the charity.

The Board of Trustees administers the Charity. It normally meets at least 4 times a year and has appointed working groups that meet as appropriate to prepare reports and recommendations for the Board of Trustees' consideration. Trustees attend the Charity on a routine or occasional basis at other times.

The Charity has dedicated staff and staff retention is very high. Whenever possible the charity employs staff that reflect the community which they serve.

Each member of staff receives monthly supervision, during which individual professional developments are discussed and supported. Between them staff speak various languages and bring a host of strengths and skills

to their work at Al Arqam, including Social Work, Education and Early Years. This background allows the Charity to work to very high standards and to share good practice and to encourage reflection to ensure that individual needs of all service-users are fully met.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees but in doing so the trustees seek the views and recommendations of community leaders. The trustees believe this approach ensures that new trustees are respected members of the local community and ensure that good relations are fostered between Al Arqam and the people of the local community that we serve.

In selecting new trustees, we seek to identify people who regularly attend events and functions organised by the charity and are willing to volunteer to help in our broader community work. Potential trustees are invited to attend trustees' meetings as observers and are given more details of the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the persons' eligibility, personal competence, specialist knowledge and skills.

Induction and training of trustees

Following the appointment new trustees, they are introduced to their new role and given copies of the trust deed and a guide to the policies and procedures adopted by the charity. A number of publications from the charity commission are also provided including the guidance on charities and public benefit and on the advancement of religion for the public benefit. This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

Risk management

The trustees have assessed the risks the charity faces and have drawn up a risk matrix, which identifies the major risks by area of activity, the nature of those risks, the likelihood of the risks happening, and the measures taken to manage them. The trustees review this risk matrix periodically and are satisfied that systems are in place, or arrangements are in hand, to manage the identified risks. In particular, insurance cover is in place and the finances of Al Arqam are kept under review. Appropriate DBS checks, supported by regularly reviewed policies, are made for all those who work with children or other vulnerable groups.

The risk management strategy for Al Arqam comprises:

- An annual review of the key risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified within the risk register;
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Employee consultation

The charity provides an avenue for provision of information, consultation and discussion of a wide range of matters affecting staff and volunteers.

Achievements and performance

The charity carries out a wide range of activities in pursuance of its charitable aims including:

- I. Maintaining and enhancing the facilities in response to user needs.
2. The old boiler and heating system has been replaced with the new boiler and heating system.
3. The charity continued to engage young persons and adults during the year from a range of backgrounds and ethnicities to participate in various activities at the centre.
4. The administrative team have developed systems to manage school operations and communications effectively.
5. Delivery of weekly language classes and educational programmes.
6. Staff training on health and safety, safeguarding and user engagement continued throughout the year.
7. Successfully filled the position of religious worker, a Shaykh. Shaykh has led prayers, delivering language classes, in addition to individual teaching sessions for community.

Financial review

Reserves policy

Our Reserves Policy relates to our General Funds only. No designated, restricted or endowment funds are held. We aim to hold reserves amounting to approximately six months' average expenditure. The level of reserves held at 30 April 2023 is shown on the Balance Sheet.

Principal funding sources

The charity's main source of income is through subscriptions for Al Arqam services.

Public benefit statement

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

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 28 February 2024.



Mr Qaiser Malik
Chair & Trustee

I report to the Trustees on my examination of the financial statements of the charity for the year ended 30 April 2023 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on the financial statements.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the 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 Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit go beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report, I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that: -

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect: -

- a) accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;
- b) the financial statements do not accord with those records; or
- c) the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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;
- d) have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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.

Signed:-



Mr Umber Khan, AFA, MIPA
Independent Examiner
Taxwise Accountancy
Unit 16, Titan Court
Laporte Way
Luton
Bedfordshire
LU4 8EF

This report was signed on 28 February 2024.

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources				
Income and endowments from:				
Donations and legacies	2	230,527.00	230,527.00	195,991.00
Total		230,527.00	230,527.00	195,991.00
Resources expended				
Expenditure on:				
Charitable activities	3	228,545.00	228,545.00	242,841.00
Other	5	1,151.00	1,151.00	1,463.00
Total		229,696.00	229,696.00	244,304.00
Net income/(expenditure) before investment gains/(losses)		831.00	831.00	(48,313.00)
Net income/(expenditure)		831.00	831.00	(48,313.00)
Net movement in funds		831.00	831.00	(48,313.00)
Reconciliation of funds:				
Total funds brought forward		102,377.00	102,377.00	150,690.00
Total funds carried forward		103,208.00	103,208.00	102,377.00

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets				
Tangible assets	7	96,970.00	96,970.00	98,122.00
Total fixed assets		96,970.00	96,970.00	98,122.00
Current assets				
Cash at bank and in hand	8	8,606.00	8,606.00	20,946.00
Total current assets		8,606.00	8,606.00	20,946.00
Creditors: amounts falling due within one year	9	2,368.00	2,368.00	16,691.00
Net current assets/(liabilities)		6,238.00	6,238.00	4,255.00
Total assets less current liabilities		103,208.00	103,208.00	102,377.00
Total net assets or liabilities		103,208.00	103,208.00	102,377.00
Funds of the Charity				
Unrestricted funds	10	103,208.00	103,208.00	102,377.00
Restricted income funds	10	-	-	-
Endowment funds	10	-	-	-
Total funds		103,208.00	103,208.00	102,377.00

The financial statements were approved by the Board on 28-Feb-2024 and signed on its behalf by:



Mr Qaiser Malik
Chairperson & Trustee

1 Accounting Policies

1.1 Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.2 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.3 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the accounts.

1.4 Income from donations or grants

Income from donations and grants is recognised when the charity is entitled to the funds, the receipt is probable and the amount can be measured reliably. For donations, this is usually on receipt. For grants, this is usually when a formal offer is made in writing. If a donation or grant contains terms and conditions outside of the charity’s control which must be met before the charity is entitled to the funds, or if the donor specifies that the funds must be used in future time periods, then the income is deferred.

1.5 Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

1.6 Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Gifts in kind for use by the charity are included in the SOFA as income from donations when receivable.

- **a) Donated goods for distribution to beneficiaries** the cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.
- **b) Donated goods for resale** Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.
- **c) Donated goods and services capitalised as Tangible fixed assets** Goods donated for on-going use by a charity in carrying out its activities are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SOFA.

1.7 Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

1.8 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

1.9 Expenditure

Expenditure is recognised when a present legal or constructive obligation exists at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefits will be required to settle the obligation, and the amount can be estimated reliably. It is inclusive of VAT which cannot be recovered.

Direct costs are those costs which directly attribute to its activities. Wages and salaries are allocated to direct costs based on an estimate of time spent on charitable activities by staff members.

Support costs include staff costs and are those which do not produce a direct output. Staff costs relate to specific activities and this is reflected in the allocation of payroll costs based on the percentage of time spent.

All costs, including governance costs, are allocated between the expenditure categories of the charity on a basis designed to reflect the use of the resource. Costs relating to a particular activity are charged directly; others are apportioned on an appropriate basis.

Support costs and overheads have been calculated by allocating staff time to the level of involvement in the various activities of the Charity.

1.10 Pensions

The Charity makes contributions to defined contribution pension schemes through auto enrolment. These contributions are charged to the income and expenditure account in the year in which they become payable.

1.11 Taxation

The organisation is a registered charity and has no liability to income tax or corporation tax on its charitable activities during the year.

1.12 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

1.13 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

1.14 Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes.

1.15 Tangible fixed assets

Tangible fixed assets, such as land and buildings, plant, vehicles and equipment, are held to provide an on-going economic benefit to a charity through their contribution, directly or indirectly, to the provision of goods or services by the charity.

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Name	Rate (%)	Year	Method
Land & Building	0%		no depreciation is charged on buildings

Fixture and fittings	10%	reducing balance
Motor vehicles	25%	reducing balance

Note: Provide an option to increase rows as per user requirement.

We have to provide the above tabular form in the accounting policy screen to enter details manually and upon saving the data, it should appear in the report without headings.

2 Income from Donations and Legacies

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Donation and gifts	11,960.00	-	-	11,960.00	1,040.00
General grants provided by Government/other charities	-	-	-	-	26,420.00
Membership subscriptions and sponsorships which are in substance donations	218,567.00	-	-	218,567.00	168,531.00
	230,527.00	-	-	230,527.00	195,991.00

3 Expenditure on Charitable Activities

	Total funds 2023	Total funds 2022
Analysis	£	£
Bank charges	405.00	84.00

Legal/professional fees	1,380.00	100.00
Charity donation	1,224.00	1,224.00
Software cost	269.00	245.00
Postage	10.00	12.00
Stationery and printing	1,199.00	277.00
Information and publications	282.00	1,071.00
Telephone, fax and internet	1,168.00	1,309.00
Premises repairs, renewals and maintenance	2,796.00	10,439.00
Cleaning and waste management	8,058.00	6,600.00
Light heat and power	5,492.00	2,229.00
Rates and water charges	2,962.00	1,860.00
Rent payable	21,000.00	34,000.00
Motor expenses	1,285.00	2,066.00
Travel and subsistence	3,384.00	1,892.00
Pension contribution	1,728.00	1,875.00
Employers' national insurance contribution	1,545.00	1,963.00
Wages and salaries	170,761.00	170,822.00
Support Costs	3,597.00	4,773.00
	228,545.00	242,841.00

4 Support Costs

	Total funds 2023	Total funds 2022
Analysis	£	£
Governance Costs		
Accountants' fees	1,500.00	2,750.00

Insurance	2,097.00	2,023.00
	3,597.00	4,773.00

5 Other Expenditure

	Unrestricted funds	Restricted income funds	Endowment funds	Total funds 2023	Total funds 2022
Analysis	£	£	£	£	£
Depreciation Charge for the Year - Motor Vehicles	831.00	-	-	831.00	1,107.00
Depreciation Charge for the Year - Fixtures & Fittings	320.00	-	-	320.00	356.00
	1,151.00	-	-	1,151.00	1,463.00

6 Employee's Emoluments

6.1 Staff Costs

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum

7 Tangible Fixed Assets

7.1 Cost or valuation

	Other Land & Buildings	Motor Vehicles	Fixtures & Fittings
	£	£	£
At 01 May 2022	91,600.00	14,000.00	3,950.00

Additions	-	-	-
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 30 April 2023	91,600.00	14,000.00	3,950.00

7.2 Amortisation and impairments

	Other Land & Buildings	Motor Vehicles	Fixtures & Fittings
	£	£	£
At 01 May 2022	-	10,678.00	751.00
Additions	-	831.00	320.00
Disposals	-	-	-
Revaluations	-	-	-
Transfers	-	-	-
At 30 April 2023	-	11,509.00	1,071.00

7.3 Net book value

	Other Land & Buildings	Motor Vehicles	Fixtures & Fittings
	£	£	£
At 01 May 2022	91,600.00	3,322.00	3,199.00
At 30 April 2023	91,600.00	2,491.00	2,879.00

8 Cash at bank and in hand

	Total funds 2023	Total funds 2022
	£	£
Cash at bank and on hand	8,606.00	20,946.00
	8,606.00	20,946.00

9 Creditors: Amounts falling due within one year

	Total funds 2023	Total funds 2022
	£	£
Accruals and deferred income	2,000.00	1,500.00
Taxation and social security	-	887.00
Other creditors	368.00	14,304.00
	2,368.00	16,691.00

10 Charity funds

10.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted General Funds	102,377.00	230,527.00	(229,696.00)	-	-	103,208.00
Total	102,377.00	230,527.00	(229,696.00)	-	-	103,208.00

10.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
	£	£	£	£	£	£
Unrestricted funds						
Unrestricted General Funds	150,690.00	195,991.00	(244,304.00)	-	-	102,377.00
Total	150,690.00	195,991.00	(244,304.00)	-	-	102,377.00