

Charity registration number 1142974

Company registration number 04993949 (England and Wales)

EVERSLEY SPORTS ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

EVERSLEY SPORTS ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

G Ford
K Neville
E Lynskey
M Elcox
S L Buckland
Mr M J R Perkin
D Craston
A Bolt
J Last
J Ellis (Appointed 1 January 2024)
P Morgan (Appointed 26 June 2023)
D Paterson (Appointed 24 July 2023)

Secretary

Mr M J R Perkin

Charity number

1142974

Company number

04993949

Independent examiner

Kirk Rice LLP
The Courtyard
High Street
Ascot
Berkshire
SL5 7HP

EVERSLEY SPORTS ASSOCIATION

CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6 - 7
Notes to the accounts	8 - 15

EVERSLEY SPORTS ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements comply with the Charity Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Small Entities.

The trustees are of the view that appropriate actions were taken throughout the accounting period, and consequently the assessment of the Trustees is that the charity is a going concern.

The Charity consists of 3 Members, The Eversley Cricket Club (ECC), The Eversley and California Football Club (E&CFC, who are operating as two separate senior and junior sections) and the Yateley Hockey Club (YHC) and is managed by a board of up to thirteen trustees. Up to four trustees are elected by each of the three Clubs and the Eversley Parish Council (EPC) elects the remaining trustee. The trustees have co-opted other members to the Board to serve specific roles including the management of the Sports Grounds. The management of the ESA and all the Clubs is provided by volunteers, who receive no remuneration for their work. A Company called Safe Hands is employed as Bookkeepers. A company called Supersportz manages the indoor cricket centre (now named the Alan Budge Centre) on behalf of the Association.

The Eversley Sports Association receives annual income from the Cricket and Hockey Clubs, and from the two sections of the Football Club for facilities maintenance as fees and donations from events run by Clubs and by the ESA. In addition, the ESA receives funds from the service provider agreement for the management of the Indoor Training Centre and from the Feed in Tariff.

Trustees confirm that to date the loan repayment to ECB for the solar panels has been maintained and that sufficient funds are accumulating in the current and deposit accounts to meet the ESA's commitments.

Objectives and activities

The objectives and activities of the ESA include widening and deepening access to sport for all sexes, for players and spectators young and old. The ESA recognise the huge contribution that well managed competitive sport can make to society in a raft of measures including health, behaviour, education, management training, entertainment, happiness and general well being, etc. The significance of sport cannot be over emphasised and the ESA is proud to have built a Focus for Sport in the Community. The ESA is a major social services provider in the Area and requires careful fostering to deliver the Community's needs in the decades ahead.

The ESA clubs have child protection policies and those individuals of the ESA who work with children are DBS checked and receive training on working with children. No person or organisation connected with the ESA receives private benefit.

The ESA also has policies for the protection of equal opportunities, health and safety and protection of the environment.

To date, the ESA has raised funds from sports bodies, lottery funds, local authorities, private sector donations, private donations and fund-raising events, as well as from its member clubs via the annual club pitch fees and donations. The ESA benefits from the operation of the Clubhouse and bar and receives income from the feed in tariff and from the hiring of its Astroturf and Indoor Cricket Centre.

The ESA endeavours to promote community participation in healthy recreation by the provision of facilities for the playing of junior and senior cricket, football and hockey and is open to make facilities open to any other sports which can improve physical health and fitness; and other purposes as are charitable according to the laws of England and Wales for the benefit of the public. Our governing document is the Memorandum and Articles of Association, registration number 4993949.

EVERSLEY SPORTS ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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

The Facilities

- The assets of ESA were maintained in an operational state throughout 2023. During this time routine repairs and maintenance was carried out as required and the lights on the Astro turf were replaced for lower cost and more environmentally friendly LEDs. As in prior years, excess funds from Astro revenues were directed to the pitch sink fund and this has led to an improvement of the cash position as compared with year end 2022. It is important for ESA to build funds for repair / replacement of elements of its assets including the lighting, flooring and nets in the cricket centre, and the carpet and fencing of the Astro.
- The Astro has been put to the best use possible by the YHC and other local clubs and schools.
- Other projects in the pipeline such as 3G football pitch.
- The solar panel installations continue to provide a valuable contribution to income for the ESA.

Events

- The individual Clubs hold tournaments and special sports events to raise funds for their individual activities, and for the ESA.
- Income has been received for rental of the grounds for parking of film crews and for model aeroplane enthusiasts.

Achievements and performance

Financial review

It is the policy of the Charity that liquid funds within unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between two and six months' 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. In addition, improved financial management is allowing the build of reserves to replace depreciated assets as they come to the end of their natural lifetime.

Capital projects are only commenced when all necessary funds have been raised.

The Board of Trustees has assessed the major risk to which the charity is exposed and is satisfied that systems are in place to mitigate exposure to the major risks.

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.

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:

G Ford

K Neville

J Ballard

(Resigned 24 July 2023)

J Spencer

(Resigned 24 July 2023)

E Lynskey

M Elcox

S L Buckland

Mr M J R Perkin

D Craston

A Bolt

J Last

EVERSLEY SPORTS ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

J Ellis	(Appointed 1 January 2024)
P Morgan	(Appointed 26 June 2023)
D Paterson	(Appointed 24 July 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 ESA provides facilities for playing football, cricket and hockey. These facilities and sports meet the definition of sport in section 2(3)(d) of the Charities Act 2006.
- The pursuit of football, hockey and cricket promote the health of participants.
- The playing of football, hockey and cricket involves physical exertion and/or skill.
- The ESA advances 'amateur' sport, the playing members are not professionals and do not receive payment.
- The ESA is also organised on an amateur basis and is not profit making, all surplus return to the provision of better facilities and training.
- The ESA is concerned with advancing amateur sport through forming and running local amateur teams and clubs, as well as forming and running leagues and competitions in which local clubs or teams participate against one another, and where prizes and cups are awarded.
- The ESA does not have any additional, non-charitable activity, such as the promotion of international sporting success.
- The ESA is advancing amateur sport for the public benefit and the opportunity to benefit is not therefore unreasonably restricted by geographical restrictions. The opportunity to benefit is also not unreasonably restricted by ability to pay the fees charged.
- Membership of clubs forming the ESA is open to all who wish to join. Any waiting list for membership only exists where membership is oversubscribed, and the next available membership place is always offered on a first come, first served basis.

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

.....
Mr M J R Perkin

Dated:

EVERSLEY SPORTS ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EVERSLEY SPORTS ASSOCIATION

I report to the trustees on my examination of the financial statements of Eversley Sports Association the for year ended 31 December 2023.

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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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.

Kirk Rice LLP

The Courtyard
High Street
Ascot
Berkshire
SL5 7HP

Dated:

EVERSLEY SPORTS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income and endowments from:							
Charitable activities	5	40,974	-	40,974	57,048	-	57,048
Other trading activities	3	33,826	-	33,826	24,526	-	24,526
Investments	4	73,283	-	73,283	52,569	-	52,569
Other income	6	126,383	-	126,383	81,390	-	81,390
Total income		274,466	-	274,466	215,533	-	215,533
Expenditure on:							
Charitable activities	10	283,077	-	283,077	245,915	-	245,915
Other expenditure	11	-	23,735	23,735	-	-	-
Total expenditure		283,077	23,735	306,812	245,915	-	245,915
Net expenditure and movement in funds		(8,611)	(23,735)	(32,346)	(30,382)	-	(30,382)
Reconciliation of funds:							
Fund balances at 1 January 2023		881,689	559,865	1,441,554	912,071	559,865	1,471,936
Fund balances at 31 December 2023		873,078	536,130	1,409,208	881,689	559,865	1,441,554

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

EVERSLEY SPORTS ASSOCIATION

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		1,312,425		1,383,302
Current assets					
Debtors	14	30,423		14,902	
Cash at bank and in hand		103,625		89,982	
		<u>134,048</u>		<u>104,884</u>	
Creditors: amounts falling due within one year	16	<u>(32,850)</u>		<u>(36,331)</u>	
Net current assets			101,198		68,553
Total assets less current liabilities			1,413,623		1,451,855
Creditors: amounts falling due after more than one year	17		<u>(4,415)</u>		<u>(10,301)</u>
Net assets excluding pension liability			1,409,208		1,441,554
Net assets			<u>1,409,208</u>		<u>1,441,554</u>
The funds of the charity					
Restricted income funds	18	536,130		559,865	
Unrestricted funds		873,078		881,689	
		<u>1,409,208</u>		<u>1,441,554</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 December 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The Trustees' acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

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.

EVERSLEY SPORTS ASSOCIATION

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2023

The financial statements were approved by the trustees on

.....

Mr M J R Perkin

Company registration number 04993949 (England and Wales)

EVERSLEY SPORTS ASSOCIATION

BALANCE SHEET (CONTINUED)

AS AT 31 DECEMBER 2023

1 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.

2 Accounting policies

Charity information

Eversley Sports Association is a company limited by guarantee incorporated in England and Wales. The registered office is Market Chambers, 3-4 Market Place, Wokingham, Berkshire RG40 1AL.

2.1 Accounting convention

The financial statements have been prepared in accordance 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)". 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.

2.2 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. There is net current assets of £101,198 in the accounts. Creditors falling due within one year of £32,850 and the creditors falling due after one year of £4,415.

2.3 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 or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

2.4 Incoming resources

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.

EVERSLEY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

2 Accounting policies

(Continued)

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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

2.5 Resources expended

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.

2.6 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:

Land and buildings	Over remaining term of the lease
Plant and machinery	Between 5% and 25% straight line

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.

2.7 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.

EVERSLEY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

2 Accounting policies

(Continued)

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Derecognition of financial liabilities

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

3 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Non-charitable trading activities	33,826	24,526

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Rental income	73,283	52,569

EVERSLEY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

5 Charitable activities

	Donations to projects 2023 £	Donations to projects 2022 £
Performance related grants	40,974	57,048

6 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	47,550	50,610
Sports academies and camps	62,174	13,997
Solar panels	16,659	16,783
	126,383	81,390

7 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	74,110	85,016

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	-	1
Employment costs	2023 £	2022 £
Wages and salaries	-	4,639

There are no employees who received employee benefits.

EVERSLEY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

10 Charitable activities

	2023 £	2022 £
Staff costs	-	4,639
Depreciation and impairment	74,110	85,016
Heating and Lighting	57,958	46,830
Repairs and Maintenance	61,810	65,512
Legal and Professional	375	4,959
Insurance	7,900	8,476
Other	80,924	30,483
	<u>283,077</u>	<u>245,915</u>
	<u>283,077</u>	<u>245,915</u>

The administrative costs include the independent examiner's fees of £2,745 (2022: £2,665).

None of the trustees received any remunerations or reimbursements of expenses during the year.

11 Other

	Restricted funds	Total
	2023	£ 2022
Other expenditure	23,735	-
	<u>23,735</u>	<u>-</u>

12 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.

EVERSLEY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

13 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Total £
Cost			
At 1 January 2023	1,296,466	965,621	2,262,087
Additions	-	3,235	3,235
At 31 December 2023	1,296,466	968,856	2,265,322
Depreciation and impairment			
At 1 January 2023	473,274	405,513	878,787
Depreciation charged in the year	35,321	38,789	74,110
At 31 December 2023	508,595	444,302	952,897
Carrying amount			
At 31 December 2023	787,871	524,554	1,312,425
At 31 December 2022	823,194	560,108	1,383,302

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	21,880	6,109
Other debtors	2,093	2,527
Prepayments and accrued income	6,450	6,266
	30,423	14,902

15 Loans and overdrafts

	2023 £	2022 £
Other loans	4,415	10,301
Payable after one year	4,415	10,301

Loan due to England and Wales Cricket Trust for £10,301 is due to be repaid by 31 December 2025.

EVERSLEY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	7,434	-
Trade creditors	15,565	27,295
Other creditors	6,326	5,886
Accruals and deferred income	3,525	3,150
	<u>32,850</u>	<u>36,331</u>

17 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Borrowings	<u>4,415</u>	<u>10,301</u>

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023 £	Resources expended £	At 31 December 2023 £
	<u>559,865</u>	<u>(23,735)</u>	<u>536,130</u>
Previous year:	At 1 January 2022 £	Resources expended £	At 31 December 2022 £
	<u>559,865</u>	<u>-</u>	<u>559,865</u>

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023 £	Incoming resources £	Resources expended £	At 31 December 2023 £
General funds	<u>881,689</u>	<u>274,466</u>	<u>(283,077)</u>	<u>873,078</u>

EVERSLEY SPORTS ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

19 Unrestricted funds (Continued)

Previous year:	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	912,071	215,533	(245,915)	881,689

20 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:						
Tangible assets	752,560	559,865	1,312,425	799,702	583,600	1,383,302
Current assets/(liabilities)	101,198	-	101,198	68,553	-	68,553
Long term liabilities	(4,415)	-	(4,415)	(10,301)	-	(10,301)
	<u>849,343</u>	<u>559,865</u>	<u>1,409,208</u>	<u>857,954</u>	<u>583,600</u>	<u>1,441,554</u>