

CLIMBING OUT
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

CLIMBING OUT

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FOR THE YEAR ENDED 31 DECEMBER 2022

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CLIMBING OUT

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022

TRUSTEES	J Redmond M James (resigned 3.9.22) S Shepherd (resigned 7.9.22) J Edwards (resigned 14.3.22) C Felton G Aston S Collins D Hughes-Beddows (resigned 7.3.23) L C Howard (appointed 3.11.22)
PRINCIPAL ADDRESS	21 Aston Pigott Westbury Shrewsbury SY5 9HH
REGISTERED CHARITY NUMBER	1145023
INDEPENDENT EXAMINER	TCA (Shrewsbury) LLP Third Floor 21 St Mary's Street Shrewsbury Shropshire SY1 1ED
CHIEF EXECUTIVE	Kelda Wood

CLIMBING OUT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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

Objectives and aims

The objectives of the charity, as set out in the governing document are:

To advance and assist with the mental recovery of individuals in the UK who are in need of support as a result of their experience of mental or physical trauma.

To improve their expectations of life following the impact of their traumatic experiences, through:

- a) the provision of recreational and outdoor activities of appropriate levels of challenge with the aim of rebuilding self-confidence;
- b) the provision of personal development coaching with the aim of providing tools for self-reliance, development, motivation and self esteem; and
- c) the provision of opportunities to develop social networks with individuals who have faced similar challenges so they can build a network of long-term friendship and support.

The aim of Climbing Out is to rebuild confidence and self-esteem in people facing life changing injury, illness or trauma through using outdoor activities and coaching as tools for personal development and growth. Long term support, friendship and development is then available through the Climbing Out Club.

CLIMBING OUT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

OBJECTIVES AND ACTIVITIES

Significant activities

Climbing Out runs 5-day residential Programmes aimed at rebuilding confidence and self-esteem in people facing life changing injury, illness or trauma.

The plan for 2022 was to run eight programmes, including a level 2 expedition Programme in North Wales; a series of monthly Walk and Talk Days; our Covid delayed 10th Anniversary Ball; and a fundraising hike.

The activities on the 5-day residential Programmes followed a similar format to previous years, offering a wide range of activities. All activities are adapted to meet the needs and capabilities of the group and individual.

The personal development sessions continued to run throughout the week, at the start and end of each day, and through coaching conversations that take place throughout the day's activities where appropriate. The sessions aim to help participants to understand their thoughts, feelings and behaviours and to provide them with the tools to help them manage these areas more effectively in life outside of the 5-day Programme.

Evening activities taking place included an inspirational talk, quiz and BBQ, as well as a chance to try an expedition meal of freeze-dried food as a demonstration of how easy it can be to carry provisions for mini expeditions. The aim of the evening activities is to create the opportunity for the participants to engage socially with other people who have been through similar challenges, as many have become detached from their peer groups following treatment.

The combination of outdoor activities, personal development session, teamwork, camaraderie, fresh air, one to one support, banter and mental resilience tools lead to an outstanding and life changing week.

There were almost 100 participants in the Programmes which supported the police, fire and ambulance service, members of the NHS and the military as well as working with individuals facing challenges such as bereavement, abuse, bullying, visual impairments, cancer, acquired disability and PTSD.

In July a Level 2 programme in North Wales was run. The Level 2 programmes aim to give participants an increased level of challenge and responsibility. Over the 5 days we tackled as many of the Welsh 3000m peaks as we could, including a sunrise summit of Tryfan. Each participant was also asked to do a short presentation about something linked to mental wellbeing that had helped them in their own recovery. It was incredible to see individuals learning from each other and sharing their own tools.

The Climbing Out Club began to increase activity following the lull caused by Covid, with some past participants organising their own walks and inviting Club members to join them. The closed Facebook has been a place for past participants to continue to support each other. This year's Fund-Raising Hike took place along Hadrian's Wall and was supported by many previous participants, giving them the opportunity to meet up and build bonds.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

CLIMBING OUT

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 DECEMBER 2022**

ACHIEVEMENT AND PERFORMANCE

Main achievements during 2022

Covid Adaptations which we have carried forward

The podcasts and videos that were developed during Covid to support people with explanations about the mental resilience tools taught on the Programmes have been retained and added to our website, so that they are freely available to anyone. They have proved useful both in providing a taster of Climbing Out's approach and also a reminder for past participants. We also find that participants share them with friends or family as a way of deepening understanding in those supporting them.

Summary of our main achievements during 2022

Core Activities

Seven core Programmes

One Level 2 Programme

A programme of 12 Walk and Talk Days were run, starting in January and going right through to December.

The Climbing Out Club continued to support each other

The annual Fund-Raising Hike was held on Hadrian's Wall and was supported by about 40 participants, raising over £3,000.

Charity Ball and Awards in May. This event was well attended with almost 200 guests. The individual stories of Award winners were shared and celebrated, making for a powerful and uplifting event. Funds of almost £6,000 were raised.

After piloting it in 2018, we have continued to use the structure of signposting individuals to the relevant counselling or therapy. Climbing Out has established a team of coaches and funds between 4 and 8 sessions for relevant individuals.

Significantly developing our network of partner organisations, including further establishing links with the Emergency Services and the Armed Forces Community

Research Project with Shrewsbury and Chester University - The long-term research project looking at the impact of the 5-day programmes has continued throughout 2022. The impact of these findings will enable us to evidence just how much impact the 5-day programmes are having and will as a result will hopefully lead onto accessing additional funding and support from further partner organisations.

Growing financial stability

Development of the part time admin position

Funding

Funding was successfully secured for all the services that Climbing Out was able to run this year through a number of grant making organisations including funding of £5k and above from The 4814 Trust, The IGY Foundation, The Nagle Family CT, St James Place Foundation, The Prudence Trust and Team Army.

£196,180 was raised through funding letters to trusts and foundations.

The annual Fundraising Hike raised £8,550 before expenditure.

A Charity Ball and Awards was held in May 2022, raising £14,451 before expenditure.

Funds have also continued to be raised for Climbing Out through independent fundraising and small donations, totalling £10,039 in 2022.

CLIMBING OUT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Governance and Structure

The Board of Trustees established in 2018 has continued to work well together over 2022, sharing areas of expertise and supporting Climbing Out with individual strengths. Three Trustees stepped down in 2022 due to other commitments, and one new Trustee was appointed. An additional Trustee stepped down in March 2023.

The part time administrator appointed in 2019 has continued to successfully support the Charity Manager, with hours worked as needed and maintained at a maximum of 15 per week.

Accounts

Hollies Bookkeeping continue to successfully manage our accounts and keep all details on a Cloud accounting system.

TCA Accountants prepare our statutory accounts and undertake our Independent Examination.

Climbing Out Club

Members continue to support each other, and lifelong friendships are being developed.

We continue to see a large amount of interaction between past participants through the closed Climbing Out Club Facebook group. This helps to maintain the strong network of friendship and peer support which plays a vital part in the continued recovery and growth of our participants. Members have organised their own walks and shared an open invitation to other members. Members have also organised their own fundraising events.

CLIMBING OUT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Financial review

Funds raised by the charity are used to pay the running costs and provision of the programmes. All funds are held in Bank Accounts with HSBC Bank in the name of Climbing Out. We have no funds in deficit.

The charity's principal source of funds:

Funding Bids - £196,180 was generated through funding bids in 2021 and through letters sent to trusts and foundations asking for donations.

£41,000 of which was from grant making organisations that have offered long term support to Climbing Out

Individual fundraising/Just Giving - £10,039 was raised by individual fundraisers and Just Giving

£8,550 was raised by the annual Fund-Raising Hike

Key expenditure and how this has supported the objectives of the charity:

Funds raised by the charity are used to pay the running costs and provision of the programmes and Walk and Talk days.

A total of £126,050 has been spent on programme delivery in 2022.

Other expenditure includes logistical running costs of the charity including accounting, bid writing, staff salary and PR.

How this has supported the objectives of the charity:

The key objective of the charity is to deliver our 5-day programmes. At a cost of £126,050 in relation to our total expenditure of £180,047, 70% of our expenditure has been used to achieve this. This includes the logistical planning and preparation associated with enabling the programme to happen.

The remaining 30% of expenditure has been used for the running costs and development of the charity, without which Climbing Out would not continue to function, grow and ultimately be in a position to support a growing number of people.

Reserves policy

Climbing Out Reserves policy aims to ensure our work is protected from the risk of disruption at short notice to a lack of funds, whilst at the same time ensuring we do not retain funds for longer than required.

The reserves policy takes into account the overall sustainability of the charity and the underlying aim is to retain sufficient funds in reserve to allow the charity to continue to operate for at least 6 months, running a minimum of 2 programmes.

In addition, and due to the timing of our programmes, our aim is to ensure that we hold at least 12 months running costs by the year end date. At 31st December 2022 which was estimated at £215,000, based on expected costs to run 9 planned programmes and to ensure no significant disruption to our charitable activities.

Our reserves policy is monitored and reviewed on an ongoing basis.

The free reserves of the charity at the year end, calculated as the unrestricted fund less designated funds and tangible fixed assets were £36,993 (2021: £61,416).

CLIMBING OUT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

FUTURE PLANS

Plans for 2023:

7 core Programmes planned throughout the year, starting in March.

A Level 2 Programme in the Lake District for past participants.

An expedition Programme Wilderness Canoeing in Sweden for past participants.

One core programme will be held at Duke's Barn in the Peak District where we can accommodate participants requiring greater physical support.

One programme will cater predominantly for the emergency services, NHS and armed Forces.

We plan to continue Walk and Talk days - groups will be meeting at venues in Shropshire, Wales and The Peak District and heading out for a day's walking with an instructor leading the walk. Members of the Climbing Out team will be there too to offer personal development conversations for anyone that needs a bit of support or guidance. But the most important thing is we'll be getting active, having fun and will have the chance to meet and chat with others.

Other

We continue to have a part time admin role of up to 15 hours per week to help support the logistical running of Climbing Out. The role now includes management of administration, funding and finance.

The use of volunteers on Programmes has been discontinued as it was not found to be beneficial.

The freelance position providing support and technical advice to the CEO in return for a monthly retainer fee continues.

A budget has again been set aside to provide for follow up counselling/coaching with external providers for participants who need this, within a controlled budget.

Plans to continue the benefits to Climbing Out stemming from Kelda's Atlantic row by:

1. Developing and launching a feature documentary based around the Atlantic row. This will be used as an inspirational and motivational resource for Climbing Out.
2. Further talks delivered by Kelda sharing her story.

PR and social media management continues to be outsourced for a monthly fee and due to positive results this will continue into 2023. This now provided by a freelancer on a more cost-effective basis.

Governance and Structure

We will continue to develop the roles and responsibilities of the trustees creating a stronger foundation for the charity.

We aim to offer governance training for all our trustees.

We will continue to identify the roles required for Climbing Out to function successfully and to recruit people for these various roles.

Working with service providers to help manage our governance and structure, especially focusing on policies, procedures and other aspects of HR.

Accounts

Financial reports - the administrator is taking on responsibility for making financial reports to the Trustees at their meetings.

CLIMBING OUT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Annual budgeting - An annual budgeting meeting will be held to plan the budget for the forthcoming year. A budget for 2023 has now been put in place. The meeting will be held in March, so we have time to prepare and raise the required finances for the forthcoming year. This will create financial security for Climbing Out reducing any chance of overspending.

We will continue to use an accountant to do our end of year accounts. Hollies bookkeeping will continue to record the day-to-day finances and TCA Accountants will be used to prepare and Independently Examine our year end accounts.

Account one and account two - Two bank accounts are still in place. Account One will continue to be used solely as a programme account to manage all finances connected to the 5-day programmes. Account Two will be used to manage all money not connected to programmes and include running costs.

We plan to research and open a separate, interest paying account in which to deposit reserves set aside for emergencies.

Funding and Fundraising

Funding Applications - We will continue to make applications to both repeat funders and new funders throughout the year to ensure a steady flow of funds both for the coming year and then for use in 2024.

We have developed relationships with further Forces funders to broaden what we can offer to veterans and serving personnel.

We also successfully secured £25,000 per annum for the foreseeable future through the IGY Foundation to fund staff costs. Both parties are keen to develop a long-term relationship to ensure the sustainability of Climbing Out

Previous participants will be fundraising through the Level 2 and expedition Programmes.

We continue to develop long term relationships with funding bodies bringing us in a sustainable annual income.

A Fund-raising Hike is planned in the Lake District for 2023.

Climbing Out Club

The Climbing Out Club will continue to organise social events, fundraising activities and training and development opportunities.

The Climbing Out Club continues to offer long term support and guidance to any member.

The club continues to provide a network of friendship and support for members with other members, creating long term sustainability of the impact of the 5-day programmes.

The introduction of Level two and expedition Programmes to support the continued growth and development of members.

We have begun developing a group of 'Ambassadors' from past participants, both to give them opportunities for personal growth and to increase our reach to future participants.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Climbing Out is a registered charity and is governed by it's constitution dated 2 November 2011, as amended on 9th November 2021.

CLIMBING OUT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees 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) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on25/5/23..... and signed on its behalf by:



.....
J Redmond - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CLIMBING OUT**

Independent examiner's report to the trustees of Climbing Out

I report to the charity trustees on my examination of the accounts of Climbing Out (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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 accounts to be reached.

C Moelwyn-Williams

C Moelwyn-Williams, BSc FCA

TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

Date: 22nd June 2023

CLIMBING OUT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	106,305	112,325	218,630	220,070
Other trading activities	3	14,451	-	14,451	-
Total		<u>120,756</u>	<u>112,325</u>	<u>233,081</u>	<u>220,070</u>
EXPENDITURE ON					
Raising funds		18,227	-	18,227	5,856
Charitable activities	4				
General		82,574	79,246	161,820	130,244
Total		<u>100,801</u>	<u>79,246</u>	<u>180,047</u>	<u>136,100</u>
NET INCOME		19,955	33,079	53,034	83,970
RECONCILIATION OF FUNDS					
Total funds brought forward		90,666	122,599	213,265	129,295
TOTAL FUNDS CARRIED FORWARD		<u>110,621</u>	<u>155,678</u>	<u>266,299</u>	<u>213,265</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

CLIMBING OUT

STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	14,328	-	14,328	7,870
CURRENT ASSETS					
Debtors	8	9,420	-	9,420	18,649
Cash at bank		94,099	155,678	249,777	194,569
		<u>103,519</u>	<u>155,678</u>	<u>259,197</u>	<u>213,218</u>
CREDITORS					
Amounts falling due within one year	9	(7,226)	-	(7,226)	(7,823)
NET CURRENT ASSETS		<u>96,293</u>	<u>155,678</u>	<u>251,971</u>	<u>205,395</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>110,621</u>	<u>155,678</u>	<u>266,299</u>	<u>213,265</u>
NET ASSETS		<u>110,621</u>	<u>155,678</u>	<u>266,299</u>	<u>213,265</u>
FUNDS	10				
Unrestricted funds:					
General fund				51,299	69,265
Designated fund					
				<u>59,322</u>	<u>21,401</u>
				<u>110,621</u>	<u>90,666</u>
Restricted funds				<u>155,678</u>	<u>122,599</u>
TOTAL FUNDS				<u>266,299</u>	<u>213,265</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
25/5/23 and were signed on its behalf by:



.....
J Redmond - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

CLIMBING OUT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

2. DONATIONS AND LEGACIES

	2022 £	2021 £
Donations and legacies	218,630	220,070

3. OTHER TRADING ACTIVITIES

	2022 £	2021 £
Charity ball income	14,451	-

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
General	126,050	35,770	161,820

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	99,320	120,750	220,070
EXPENDITURE ON			
Raising funds	5,856	-	5,856
Charitable activities			
General	62,489	67,755	130,244
Total	68,345	67,755	136,100
NET INCOME	30,975	52,995	83,970
RECONCILIATION OF FUNDS			
Total funds brought forward	59,691	69,604	129,295
TOTAL FUNDS CARRIED FORWARD	90,666	122,599	213,265

CLIMBING OUT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 January 2022	10,410	1,667	12,077
Additions	7,425	1,704	9,129
	<hr/>	<hr/>	<hr/>
At 31 December 2022	17,835	3,371	21,206
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2022	3,200	1,007	4,207
Charge for year	1,773	898	2,671
	<hr/>	<hr/>	<hr/>
At 31 December 2022	4,973	1,905	6,878
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2022	12,862	1,466	14,328
	<hr/>	<hr/>	<hr/>
At 31 December 2021	7,210	660	7,870
	<hr/>	<hr/>	<hr/>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other debtors	4,250	4,850
Prepayments	5,170	13,799
	<hr/>	<hr/>
	9,420	18,649
	<hr/>	<hr/>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Social security and other taxes	1,213	1,120
Other creditors	237	258
Accruals and deferred income	5,776	6,445
	<hr/>	<hr/>
	7,226	7,823
	<hr/>	<hr/>

CLIMBING OUT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

10. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	69,265	19,955	(37,921)	51,299
Designated fund				
	21,401	-	37,921	59,322
	90,666	19,955	-	110,621
Restricted funds				
Restricted fund	122,599	33,079	-	155,678
TOTAL FUNDS	213,265	53,034	-	266,299

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	120,756	(100,801)	19,955
Restricted funds			
Restricted fund	112,325	(79,246)	33,079
TOTAL FUNDS	233,081	(180,047)	53,034

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	1,295	30,975	36,995	69,265
Designated fund				
	58,396	-	(36,995)	21,401
	59,691	30,975	-	90,666
Restricted funds				
Restricted fund	69,604	52,995	-	122,599
TOTAL FUNDS	129,295	83,970	-	213,265

CLIMBING OUT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

10. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	99,320	(68,345)	30,975
Restricted funds			
Restricted fund	120,750	(67,755)	52,995
TOTAL FUNDS	<u>220,070</u>	<u>(136,100)</u>	<u>83,970</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	1,295	50,930	(926)	51,299
Designated fund				
	58,396	-	926	59,322
	59,691	50,930	-	110,621
Restricted funds				
Restricted fund	69,604	86,074	-	155,678
TOTAL FUNDS	<u>129,295</u>	<u>137,004</u>	<u>-</u>	<u>266,299</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	220,076	(169,146)	50,930
Restricted funds			
Restricted fund	233,075	(147,001)	86,074
TOTAL FUNDS	<u>453,151</u>	<u>(316,147)</u>	<u>137,004</u>

The restricted fund relates to money received specifically for use on the programmes.

Transfers between funds

The Trustees continue to hold at least the following year's programme running costs in reserves. The restricted fund totalled £155,678 at the year end and so the Board have designated £59,322 to ensure that funds of £215,000 are held.

CLIMBING OUT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.