

Registered Charity no. 1149238

Harehills Lane Baptist Church
Trustees' Annual Report and Accounts
Year Ended 31st December 2023



Harehills Lane
Baptist Church

Harehills Lane Baptist Church

Year Ended 31st December 2023

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Harehills Lane Baptist Church

Year Ended 31st December 2023

Legal and Administrative Information

Reference

The Charity is called Harehills Lane Baptist Church. The Church is registered with the Charity Commission for England and Wales and was registered on the 5th October 2012. Before this the church was an except charity.

Registered Charity Number 1149238

Principal Address 13 Hilton Place
Leeds
West Yorkshire
LS8 4HE

Website www.hlbc.org.uk

Trustees	Graeme Dodds	<i>Pastor and Team Leader</i>
	Duncan Moynihan	<i>Associate Pastor</i>
	Elizabeth New	<i>Community Worker</i>
	Bernadette Lynch	
	Judith Moynihan	<i>Church Secretary</i>
	Richard Shonibare	<i>Church Treasurer</i>
	Martin Townshend	

Trustee Changes Richard Shonibare resigned in February 2024

Primary Bankers Virgin Money
1 Briggate
Leeds
LS1 6EP

Independent Examiner Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth, Leeds
LS25 1AF

Harehills Lane Baptist Church

Year Ended 31st December 2023

Trustee's Annual Report

The Trustees present their annual report together with the financial statements of the Trust ("Church") for the year ended 31 December 2023.

The financial statements 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 (FRS102) (effective 1 January 2019) as detailed in the accounting policies.

Structure, Governance and Management

The Church is a registered charity (number 1149238). The Church registered formally with the charity commission in anticipation of its annual income exceeding the permitted limit of £100,000 which meant that it would no longer qualify as an "excepted charity" which was not required to register. The Constitution dated 17/06/2012 forms its governing document. The Church is a member of the Baptist Union of Great Britain and the Yorkshire Baptist Association.

At the date of registration all existing Trustees were appointed formally as Trustees of the new registered organisation.

The method of appointment of Charity Trustees is set out in the Church Constitution. The membership of the Charity Trustees consists of a minister (Pastor and Team Leader), and a Leadership Team, from within whom the roles of Secretary and Treasurer assigned.

The Pastor, Associate Pastor and Community Worker are permanent roles agreed and appointed by the Church Members' Meeting. Other Leadership Team are each nominated by two Church members and voted on at a Church Members' Meeting and serve for a period of 3 years. They may be re-elected for a further period of 3 years after which they must stand down for at least 1 year. The appointing of Trustees is decided within the members of the Leadership Team.

Our Charity Trustee meetings take place monthly, and include prayer, Bible reading, financial matters presented by the Treasurer, along with any other matters that need addressing. Minutes or Trustee meetings are taken by the Secretary, circulated and stored safely for the future.

The Church has two salaried employees, the lead minister and a cleaner; our community worker role is funded through Interserve.

Reference and Administrative Details

The reference and administrative details are shown within the charity information page which forms part of this Trustees Report.

Objectives and Activities

Public Benefit Disclosure

The Trustees have ongoing regard to the guidance issued by the Charity Commission on public benefit both for members of the congregation and people in our local community.

The Church proclaims the Gospel of Jesus Christ. This benefit is available to all who come into contact with the Church in any way. The Charity Trustees of Harehills Lane Baptist Church have the responsibility together with the rest of the Church of seeking the advancement of the Christian faith and the promotion of the whole mission of the Church – pastoral, evangelistic, social and ecumenical.

In line with the model constitution provided by the Baptist Union our governing document states that our principal purpose is the advancement of the Christian faith according to the principles of the Baptist

Harehills Lane Baptist Church

Year Ended 31st December 2023

Trustee's Annual Report

denomination to include the advancement of education, community service and such other general charitable purposes in such parts of the United Kingdom and the world as the Church shall determine.

Main Activities

- Regular public worship, prayer, Bible study, preaching and teaching, baptism, communion, evangelism and mission.
- Teaching, encouragement, welcome and inclusion of young people (Sunday Club).
- Nurture and growth of Christian disciples.
- Pastoral care.
- Serving our local community e.g. through Courtyard Café and Ladies' English Drop-in.

Main Achievements of HLBC in 2023

During 2023, HLBC has run a full programme of services and activities. Worship, prayer, preaching, Bible study, children's Sunday Club activities, house groups, with their pastoral and fellowship functions, have continued throughout the year. A prayer group has continued to run on Zoom, having been found to be highly successful and popular in this format. The Creative Studio arts group, which was begun during Covid restrictions on Zoom, has continued to run successfully both in the church building and online.

Courtyard Cafe on Mondays continued to serve affordable and freshly-cooked food to visitors from across the local community. Customer numbers have increased for both paying lunchgoers and for unwaged/homeless guests who are offered free meals and other food/essentials. As part of Leeds Food Aid Network, the Cafe team have maintained weekly home deliveries of meals to those identified as vulnerable to the Church, gifted regular packages of food and essentials to many local households, and frequently donated additional food resources and surplus to other Leeds organisations. This activity was facilitated by membership of Fareshare Yorkshire and participation in enterprises including Foodiverse.

Our Community Worker continues to run the weekly Ladies' English Drop-in, serving women of mainly of Asian origin living in the community around the Church.

The Church has increased its rental use over the course of the year, which has benefitted both the community and the Church. Examples of activities hosted include dance classes for OAPs; Aikido classes; circus classes for children; music for toddlers; an amateur orchestra.

We have continued to support external causes through our giving, particularly Operation Mobilisation, Interserve and Tearfund (the latter through a gift day).

Volunteer Contribution

The Church benefits greatly from the contributions made by volunteers from our Church membership, who organise and run the great majority of the activities of the Church. We are also grateful for the contributions made by volunteers from other churches and from the community – this is particularly the case in the Community Café, the English Drop-in and the Creative Studio.

Appropriate training is provided for our volunteers when needed, including Safeguarding Training (working involving children and young people) and Food Hygiene (Courtyard Café).

Harehills Lane Baptist Church

Year Ended 31st December 2023

Trustee's Annual Report

Financial Review

During the year total income amounted to £282,627 (2022: £131,661) of which Donations and legacies were the main component and totalled £229,440 (2022: £89,202). Expenditure for the year totalled £95,789 (2022: £80,175), making net income for the year of £186,838 (2022: £51,486). The two main components of expenditure are staff costs and premises costs.

At the balance sheet date, the Church had total funds of £943,478 (2022: £756,640). Uncommitted reserves freely available for Church charitable activities was £100,461 (2022: £69,134).

Thanks largely to a substantial legacy received this year, the Church's accounts show a much greater surplus than usual. The legacy was left to help the Church improve its buildings to benefit both Church members and the community, and a consultation process has been initiated to enable decision-making regarding this.

Principal Sources of Funding

The Church's principal source of funds is individual donations, the largest of which this year has been the legacy mentioned above.

Reserve Fund

We hold a ring-fenced reserve to cover the eventuality of needing to notify any employee, principally the Pastor (£20,000).

This report was approved by the Trustees on**23/10/2024**.....and signed on their behalf by:

Judith Moynihan

Chair

Judith Moynihan

Harehills Lane Baptist Church

Year Ended 31st December 2023

Independent Examiners Report

I report to the trustees on my examination of the financial statements of Harehills Lane Baptist Church ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and 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.

Independent Examiner's statement

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 (ICAEW), which is one of the listed bodies.

I have completed my examination. I have listed any material matters that 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 130 of the Act, or
2. the financial statements do not accord with those records; or
3. 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.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 30/10/2024

Harehills Lane Baptist Church

Year Ended 31st December 2023

Statement of Financial Activities

		Unrestricted Funds	2023 Restricted Funds	Total Funds	2022 Total Funds
	Note	£	£	£	£
Income					
Donations and legacies		226,088	2,952	229,040	89,202
Charitable activities		35,069	-	35,069	35,901
Activities for generating income		8,494	-	8,494	5,725
Investment income		10,024	-	10,024	833
Other		-	-	-	-
Total Income	2	<u>279,675</u>	<u>2,952</u>	<u>282,627</u>	<u>131,661</u>
Expenditure					
Expenditure on charitable activities	3	<u>93,737</u>	<u>2,052</u>	<u>95,789</u>	<u>80,175</u>
Total Expenditure		<u>93,737</u>	<u>2,052</u>	<u>95,789</u>	<u>80,175</u>
Net Income / (Expenditure)		<u>185,938</u>	<u>900</u>	<u>186,838</u>	<u>51,486</u>
Net Income and Net Movement in Funds					
Total funds brought forward	11	756,640	-	756,640	705,154
Transfers	11	-	-	-	-
Total Funds Carried Forward	11	<u>942,578</u>	<u>900</u>	<u>943,478</u>	<u>756,640</u>

All income and expenditure derive from continuing activities.

Harehills Lane Baptist Church

Year Ended 31st December 2023

Statement of Financial Position

	Note	2023 £	2022 £
Fixed Assets			
Tangible fixed assets	8	675,678	662,939
		<u>675,678</u>	<u>662,939</u>
Current Assets			
Debtors	9	10,900	9,636
Cash at bank and in hand		258,220	84,065
		<u>269,120</u>	<u>93,701</u>
Creditors: amounts falling due within one year	10	<u>1,320</u>	<u>-</u>
Net Current Assets		<u>267,800</u>	<u>93,701</u>
Total Assets Less Current Liabilities		<u>943,478</u>	<u>756,640</u>
Net Assets	12	<u>943,478</u>	<u>756,640</u>
Funds of the Charity			
Restricted funds	11	4,200	-
Unrestricted funds	11		
Unrestricted general		100,461	69,134
Designated funds		838,817	687,506
		<u>939,278</u>	<u>756,640</u>
Total Charity Funds		<u>943,478</u>	<u>756,640</u>

Trustees' Responsibilities

These financial statements were approved by the board of trustees and authorised for issue:

Name of Trustee:

Judith Moynihan

Judith Moynihan

Signed on Behalf of the Trustees:

Date of Approval:

23/10/2024

Harehills Lane Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

1 Accounting Policies

Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, it is also the first year that they have been prepared under FRS102 (2016) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP FRS102).

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal.

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

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the Church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants, where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the Church is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable.

Harehills Lane Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

Resources Expended

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 accrual basis and has been classified under headings that aggregate all costs 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.

The diocesan parish share expected to be paid over is accounted for when due.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets

All assets costing more than £750 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time and estimated useful life of the asset.

Fixtures and Fittings

5 - 20 years straight-line

Tangible fixed assets, including buildings and extensions, are stated at cost or, where a reliable market valuation is not available, at a reasonable estimate of fair value. The Church's building, purchased in 1910, and its extension, built in 1929, are classified as tangible fixed assets of significant historical and cultural importance. Due to the absence of a reliable market valuation and the impracticality of obtaining a professional valuation, the trustees have adopted the inflated historical cost method to estimate the fair value of these assets.

This method adjusts the original purchase prices of £5,494 for the Church and £7,750 for the extension for inflation using the Retail Price Index (RPI). As of the 2024 reporting date, the combined value of the Church building and its extension is £362,939, based on RPI adjustments.

The trustees have decided that no depreciation is applied to the building and its extension due to their heritage status and the fact that their value is not expected to diminish over time. The value will be reviewed periodically for impairment, and adjustments will be made if necessary.

Subsequent valuations of the building and its extension will be reassessed regularly. If market conditions allow or professional valuations become feasible, the trustees may consider revising the valuation method in future years.

Harehills Lane Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

Harehills Lane Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations and Legacies			
Donations	60,751	2,952	63,703
Gift aid	10,132	-	10,132
Legacy income	145,605	-	145,605
Grants	9,600	-	9,600
	<hr/> 226,088	<hr/> 2,952	<hr/> 229,040
Charitable Activities			
Café income	4,458	-	4,458
Church room hire income	30,611	-	30,611
	<hr/> 35,069	<hr/> -	<hr/> 35,069
Activities for Generating Income			
Flat rental income	5,400	-	5,400
Flat utilities income	3,094	-	3,094
	<hr/> 8,494	<hr/> -	<hr/> 8,494
Investment Income			
Bank interest	10,024	-	10,024
	<hr/> 10,024	<hr/> -	<hr/> 10,024
Other			
Other income	-	-	-
	<hr/> -	<hr/> -	<hr/> -
Total Income	<hr/> 279,675	<hr/> 2,952	<hr/> 282,627

Harehills Lane Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

2 Analysis of Income (*Continued*)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and Legacies			
Donations	58,085	3,940	62,025
Gift aid	19,377	-	19,377
Legacy income	-	-	-
Grants	7,800	-	7,800
	<hr/> 77,462	<hr/> 3,940	<hr/> 89,202
 Charitable Activities			
Café income	2,174	-	2,174
Church room hire income	33,727	-	33,727
	<hr/> 35,901	<hr/> -	<hr/> 35,901
 Activities for Generating Income			
Flat rental income	5,400	-	5,400
Flat utilities income	325	-	325
	<hr/> 5,725	<hr/> -	<hr/> 5,725
 Investment Income			
Bank interest	833	-	833
	<hr/> 833	<hr/> -	<hr/> 833
 Other			
Other income	-	-	-
	<hr/> -	<hr/> -	<hr/> -
 Total Income	<hr/> 119,921	<hr/> 3,940	<hr/> 131,661

Harehills Lane Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Administration	4,648	-	4,648
Café	-	100	100
Church Activities	7,493	-	7,493
Premises costs	18,443	-	18,443
Flat premises costs	3,851	-	3,851
Manse premises costs	3,948	-	3,948
Missionary and giving	13,966	1,952	15,918
Other Mission	1,400	-	1,400
Staff salaries	39,350	-	39,350
Staff related costs	638	-	638
	<u>93,737</u>	<u>2,052</u>	<u>95,789</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Administration	4,265	-	4,265
Café	884	-	884
Church Activities	932	-	932
Premises costs	8,310	-	8,310
Flat premises costs	1,354	-	1,354
Manse premises costs	7,186	-	7,186
Missionary and giving	10,404	3,855	14,259
Other Mission	2,924	-	2,924
Staff salaries	40,061	-	40,061
Staff related costs	-	-	-
	<u>76,320</u>	<u>3,855</u>	<u>80,175</u>

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further details about volunteer contributions to the organisation.

5 Independent Examination Fees

Fees payable to the independent examiner for	2023	2022
	£	£
Independent examination and preparation of the financial statements	1,320	-

Harehills Lane Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

6 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023
	£
Wages and salaries	32,171
Social security costs	-
Employer contributions to pension plans	7,286
	<u>39,457</u>

The average headcount of employees during the year was as follows:

	2023
Average Headcount	2

Number of employees that received employees benefits of more than £60,000 during the year was as follows:

	2023
More than £60,000	-

Key Management Personnel

The charity considers its key management personnel to be the Leadership team which is made up of paid staff and unpaid leadership positions. The total employee benefits received by key management were £40,221.

7 Trustee Remuneration, Expenses and Donations

During the year, one trustee received remuneration as an employee of the charity. G. Dodds was employed in a leadership role within the Church and was not compensated for their role as a trustee. The total remuneration received during the year, including employer's National Insurance and pension contributions, was £40,221.

During the year, two trustees incurred out-of-pocket expenses totaling £85, all of which related to the day-to-day running of the charity's activities. These expenses included church running costs, maintenance and repairs, and other charitable activity expenditures.

During the year the total aggregated donations made to the charity by the trustees and associated related parties during the year was £8,540.

Harehills Lane Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

8 Tangible Fixed Assets

	Buildings	Equipment & Fixtures and Fittings	Total
		£	£
Cost as at 1st January 2023	662,939	-	662,939
Additions	-	13,649	13,649
Cost as at 31st December 2023	<u>662,939</u>	<u>13,649</u>	<u>676,588</u>
Depreciation as at 1st January 2023	-	-	-
Depreciation charge	-	910	910
Depreciation as at 31st December 2023	<u>-</u>	<u>910</u>	<u>910</u>
Net book value as at 31st December 2023	<u>662,939</u>	<u>12,739</u>	<u>675,678</u>
Net book value as at 31st December 2022	662,939	-	662,939

This is the first year that the charity has prepared its financial statements in accordance with FRS 102 and the Charities SORP (FRS 102), having transitioned from a receipts and payments basis to an accruals-based accounting framework. As part of this transition, the charity has recognised a significant tangible fixed asset — the Church building and its extension — in the financial statements for the first time.

The Church building was originally purchased in 1910 for £5,494, and an extension was added in 1929 at a cost of £7,750. Due to the building's historical significance and the specialised nature of the asset, obtaining a reliable market valuation has proven impractical, as no active market exists for comparable buildings and professional valuation could not be obtained within the required time frame.

As a result, the Church building and extension have been valued using the inflated historical cost method, in accordance with FRS 102 Paragraph 17.31, which permits the use of a reasonable estimate of fair value where a reliable market value is not available. The original purchase costs have been adjusted for inflation using the Retail Price Index (RPI), resulting in a combined carrying value of £362,939.

Key assumptions used in this valuation:

- 1) The RPI index for 1910 was 10.0 and for 1929 was 17.6. The RPI index for 2024 is 356.4.
- 2) No further adjustments for depreciation have been applied due to the age and status of the building and its extension.

Harehills Lane Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

9 Debtors

	2023	2022
	£	£
Accounts receivable	10,900	9,636
Prepayments	-	-
	<u>10,900</u>	<u>9,636</u>

10 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals	1,320	-
Loan	-	-
	<u>1,320</u>	<u>-</u>

11 Analysis of Charitable Funds

Unrestricted Funds

	1 Jan 2023	Income	Expenditure	Gains/Loses	Transfers	31 Dec 2023
	£	£	£	£	£	£
Unrestricted						
General	69,134	118,409	(87,082)	-	-	100,461
Designated						
J Toner Legacy	-	151,666	(355)	-	-	151,311
J Toner Legacy - Worship	4,000	-	-	-	-	4,000
Reserves	20,567	-	-	-	-	20,567
Asset Fund	662,939	-	-	-	-	662,939
Total Unrestricted	<u>756,640</u>	<u>270,075</u>	<u>(87,437)</u>	<u>-</u>	<u>-</u>	<u>939,278</u>

Restricted Funds

Hilton Place Community	-	1,000	(100)	-	-	900
Missionary Fund	-	1,790	(1,790)	-	-	-
Household Support Fund	-	9,600	(6,300)	-	-	3,300
Total	<u>-</u>	<u>12,552</u>	<u>(8,352)</u>	<u>-</u>	<u>-</u>	<u>4,200</u>
Total Funds	<u>756,640</u>	<u>282,627</u>	<u>(95,789)</u>	<u>-</u>	<u>-</u>	<u>943,478</u>

Harehills Lane Baptist Church

Year Ended 31st December 2023

Notes to the Financial Statements

Fund Names

Designated

J Toner Legacy	Legacy gift to the Church from estate of a Church member.
Reserves	General reserves following the reserves policy of the Church.
Asset Fund	A fund to hold the balance of the total fixed assets of the Church.

Restricted Funds

J Toner Legacy - Worship	Gift of £4000 from the Estate of J Toner in 2022 addressed to 'HLBC Worship and PA Group'.
Hilton Place Community	A donation of £1000 made by a film production company to foster good relations between Church and neighbours in Hilton Place.
Missionary Fund	Collection over limited period of time from Church members to support a missionary family who were based with the Church.
Special Collections	Collections for specific causes/gift days.
Household Support Fund	Grant income from the Household Support Fund from Leeds City Council, distributed by LCCT for Unity in Poverty Action. Fund used and managed by the Courtyard Cafe Team to support local needs for food and essential household items.

12 Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fixed assets	675,678	-	675,678
Current assets	264,920	4,200	269,120
Creditors less than 1 year	(1,320)	-	(1,320)
	<u>939,278</u>	<u>4,200</u>	<u>943,478</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fixed assets	662,939	-	662,939
Current assets	93,701	-	93,701
Creditors less than 1 year	-	-	-
	<u>756,640</u>	<u>-</u>	<u>756,640</u>

13 Related Party Transactions

No related party transactions took place during the year.