

Company registration number: 08098329

Charity registration number: 1152230

# Care and Relief Foundation

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

## **Care and Relief Foundation**

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## **Care and Relief Foundation**

### **Reference and Administrative Details**

<b>Trustees</b>	Qari Tariq Mahmood M Ahmed Syed Muhammad Zafar Ullah Shah
<b>Principal Office</b>	109 Woodfield Road Balsall Heath Birmingham West Midlands B12 8TE
<b>Registered Office</b>	109 Woodfield Road Balsall Heath Birmingham West Midlands B12 8TE
<b>Company Registration Number</b>	08098329
<b>Charity Registration Number</b>	1152230
<b>Independent Examiner</b>	Nasir Rafiq Dua Governance 121-135 Bradford Street Bradford Court Birmingham B12 0NS

## Care and Relief Foundation

### Trustees and Directors' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2023.

#### Objectives and activities

##### *Objects and aims*

The charity's principal activity is the prevention and relief of poverty and sickness anywhere in the world and in particular amongst those affected by natural disasters, wars, conflicts, financial hardship and to advance education through the provision and support to organise mainstream and supplementary education with particular regard to orphans, refugees, disabled and displaced people.

The charity has the following aims:

- a) The prevention and relief of poverty and sickness anywhere in the world by the provision of monetary or other assistance, including medicines, hospitals, shelter and food.
- b) To advance education through the provision and support to organise mainstream and supplementary education and facilitating basic literacy and skills development, with the overall aim to improve quality of life, enhance life skills, improve livelihood opportunities with particular regard to orphans, refugees, disabled and displaced people.

##### *Public benefit*

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### Achievements and performance

##### **Water for all**

Care and Relief Foundation teams has achieved significant success in addressing water challenges in Thar and South Punjab, Pakistan. Care and Relief Foundation implemented sustainable projects like dug wells and water pumps, ensuring clean and safe drinking water for thousands. This has improved health, hygiene, and freed women and children from long water-fetching journeys, enabling them to focus on education and economic opportunities.

##### **Food for the poor (Family Food Parcels)**

Food for All is a targeted initiative focused on supporting impoverished individuals in less developed and rural regions, particularly in areas like Thar and South Punjab in Pakistan. Its main objective is to alleviate regional poverty by strengthening the economic capacities of individuals, families, and communities in these specific regions, thereby stabilizing their income-generating abilities. Through this approach, Food for All aims to bring about positive and sustainable change in the lives of those living in Thar and South Punjab, ultimately empowering them to overcome the challenges of poverty and improve their overall well-being.

##### **Pakistani Orphan Children Sponsorship**

The Care and Relief Foundation charity has made a positive impact on the lives of orphans throughout the previous years. Through nurturing environments like orphanages and foster care programs, they offer love, care, education, and counselling services. This support helps vulnerable children heal from emotional trauma and grow into resilient individuals, providing hope and optimism for their future.

##### **Medical Treatments:**

Our Medical Health project has a specific purpose: to offer medical treatment to individuals suffering from major or minor disabilities, which can be addressed through private medical interventions. We have achieved this by providing sponsorships for both minor and major surgeries.

The primary goal of our medical project is to improve livelihoods and transform lives by offering solutions to partial or complete disabilities that may present day-to-day challenges for disadvantaged individuals.

## Care and Relief Foundation

### Trustees and Directors' Report

#### Financial review

During the year the charity raised £55.6k (2022: £317k) and spent £73k (2022: £272k). The charity made a net loss of £17k (2022: Surplus £45k).

The charity's total reserves stood at £73k (2022: £56k). This included general reserves of £40k (2022: £38k).

#### Policy on reserves

The charity's restricted reserves stood at £7k (2020: £10k) and unrestricted reserves at £22k (2020: £11k).

The Trustees consider the level of year end reserves to be sufficient in meeting the further needs of the charity.

#### Structure, governance and management

##### *Nature of governing document*

Care and Relief Foundation (CRF) is a charitable company governed by its Memorandum and Articles incorporated 21 May 2012. The charitable company registered with the Charity Commission on the 31 May 2013.

##### *Recruitment and appointment of trustees*

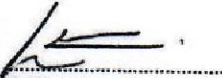
The Trustees are recruited and appointed in accordance with its memorandum and articles. Current Trustees are appointed for life.

#### Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

26/12/23

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:



M Ahmed  
Trustee



## Care and Relief Foundation

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Care and Relief Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

26/12/23

Approved by the trustees of the charity on ..... and signed on its behalf by:

  
.....  
M Ahmed  
Trustee

## Care and Relief Foundation

### Independent Examiner's Report to the trustees of Care and Relief Foundation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 6 to 16.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Care and Relief Foundation (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of Care and Relief Foundation 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Care and Relief Foundation as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

  
.....  
Nasir Rafiq  
ICAEW

Dua Governance  
121-135 Bradford Street  
Bradford Court  
Birmingham  
B12 0NS

Date: 26.12.2023

## Care and Relief Foundation

### Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	24,447	28,816	53,263
Other income	4	2,440	-	2,440
Total income		26,887	28,816	55,703
<b>Expenditure on:</b>				
Raising funds	5	-	(40,100)	(40,100)
Charitable activities	6	(25,306)	(7,500)	(32,806)
Total expenditure		(25,306)	(47,600)	(72,906)
Net income/(expenditure)		1,581	(18,784)	(17,203)
Net movement in funds		1,581	(18,784)	(17,203)
<b>Reconciliation of funds</b>				
Total funds brought forward		37,921	35,076	72,997
Total funds carried forward	20	39,502	16,292	55,794
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	137,278	168,505	305,783
Other income	4	11,035	-	11,035
Total income		148,313	168,505	316,818
<b>Expenditure on:</b>				
Raising funds	5	(931)	(149,161)	(150,092)
Charitable activities	6	(27,365)	(94,721)	(122,086)
Total expenditure		(28,296)	(243,882)	(272,178)
Net income/(expenditure)		120,017	(75,377)	44,640
Net movement in funds		120,017	(75,377)	44,640
<b>Reconciliation of funds</b>				
Total funds brought forward		(82,096)	110,453	28,357
Total funds carried forward	20	37,921	35,076	72,997

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 20.



**Care and Relief Foundation**  
**(Registration number: 08098329)**  
**Balance Sheet as at 31 March 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	14	6,356	18,026
<b>Current assets</b>			
Debtors	15	-	64,286
Cash at bank and in hand	16	<u>58,368</u>	<u>11,046</u>
		58,368	75,332
<b>Creditors: Amounts falling due within one year</b>	17	<u>(8,930)</u>	<u>(15,773)</u>
<b>Net current assets</b>		<u>49,438</u>	<u>59,559</u>
<b>Total assets less current liabilities</b>		55,794	77,585
<b>Creditors: Amounts falling due after more than one year</b>	18	<u>-</u>	<u>(4,588)</u>
<b>Net assets</b>		<u>55,794</u>	<u>72,997</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		16,292	35,076
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>39,502</u>	<u>37,921</u>
<b>Total funds</b>	20	<u>55,794</u>	<u>72,997</u>


For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 26/12/23 and signed on their behalf by:

  
M Ahmed  
Trustee

## Care and Relief Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 1 Charity status

The charity is limited by share capital, incorporated in .

The principal place of business is:

109 Woodfield Road

Balsall Heath

Birmingham

West Midlands

B12 8TE

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### Basis of preparation

Care and Relief Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### Income and endowments

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

##### Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

##### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.



## Care and Relief Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Grant provisions**

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Office Equipment: 5 years

Motor Vehicles: 5 years

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

## Care and Relief Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.



## Care and Relief Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	General	£	2023	2022
	£	£	£	£
Donations and legacies;				
Donations from individuals	24,447	28,816	53,263	241,498
Gift aid reclaimed	-	-	-	64,285
	<u>24,447</u>	<u>28,816</u>	<u>53,263</u>	<u>305,783</u>

#### 4 Other income

	Unrestricted funds	Total	Total
	General	2023	2022
	£	£	£
HMRC JRS Grant	-	-	11,035
Gains on sale of tangible fixed assets for charity's own use	2,440	2,440	-
	<u>2,440</u>	<u>2,440</u>	<u>11,035</u>

#### 5 Expenditure on raising funds

##### a) Costs of generating donations and legacies

	Note	Restricted funds	Total	Total
		£	2023	2022
		£	£	£
Donations		<u>40,100</u>	<u>40,100</u>	<u>135,491</u>

#### 6 Expenditure on charitable activities

	Activity undertaken directly	Grant funding of activity	Total	Total
	£	£	2023	2022
	£	£	£	£
General	25,306	-	25,306	-
Community	-	-	-	7,343
Food	-	-	-	7,590
International Relief	-	-	-	27,366
Medical	-	-	-	53,086
Orphans	-	7,500	7,500	26,701
	<u>25,306</u>	<u>7,500</u>	<u>32,806</u>	<u>122,086</u>

In addition to the expenditure analysed above, there are also governance costs of £Nil (2022 - £Nil) which relate directly to charitable activities. See note 7 for further details.

## Care and Relief Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 7 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds		
	General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Examination of the financial statements	3,500	3,500	3,780
	<u>3,500</u>	<u>3,500</u>	<u>3,780</u>

#### 8 Grant-making

Below are details of material grants made to institutions by the

Name of institution	2023 £	2022 £
Islamic Help	-	50,000
Hazrat Sultan Bahu Trust	7,500	18,000
Gazze Destek Dernegi	-	5,168
	<u>7,500</u>	<u>73,168</u>

#### 9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	2,119	4,507
Finance charges payable	-	931
	<u>-</u>	<u>931</u>

#### 10 Trustees remuneration and expenses

No trustees have received any reimbursed expenses from the charity during the year.

## Care and Relief Foundation

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	5,487	22,227
Social security costs	778	2,474
Pension costs	-	202
	<u>6,265</u>	<u>24,903</u>

No employee received emoluments of more than £60,000 during the year.

#### 12 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>3,500</u>	<u>3,780</u>

#### 13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 14 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2022	15,306	20,195	35,501
Disposals	<u>-</u>	<u>(20,195)</u>	<u>(20,195)</u>
At 31 March 2023	<u>15,306</u>	<u>-</u>	<u>15,306</u>
<b>Depreciation</b>			
At 1 April 2022	6,831	10,644	17,475
Charge for the year	2,119	-	2,119
Eliminated on disposals	<u>-</u>	<u>(10,644)</u>	<u>(10,644)</u>
At 31 March 2023	<u>8,950</u>	<u>-</u>	<u>8,950</u>
<b>Net book value</b>			
At 31 March 2023	<u>6,356</u>	<u>-</u>	<u>6,356</u>
At 31 March 2022	<u>8,475</u>	<u>9,551</u>	<u>18,026</u>

#### 15 Debtors

	2023 £	2022 £
Other Debtors	<u>-</u>	<u>64,286</u>

# Care and Relief Foundation

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 16 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	454	454
Cash at bank	57,914	10,592
	<u>58,368</u>	<u>11,046</u>

### 17 Creditors: amounts falling due within one year

	2023 £	2022 £
Hire purchase and finance leases	-	4,493
Other taxation and social security	-	196
Other creditors	1,650	5,654
Accruals	7,280	5,430
	<u>8,930</u>	<u>15,773</u>

### 18 Creditors: amounts falling due after one year

	2023 £	2022 £
Hire purchase and finance leases	-	4,588

### 19 Obligations under leases and hire purchase contracts

The total value of future minimum lease payments was as follows:

#### Repayable under finance leases and hire purchase contracts

	2023 £	2022 £
Within one year	-	(4,488)
In two to five years	-	(4,488)
	-	(8,976)
Less finance charges allocated to future periods	-	(1,452)
	<u>-</u>	<u>(10,428)</u>

### 20 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
<b>Unrestricted funds</b>				
General	37,921	24,447	(22,866)	39,502
<b>Restricted funds</b>	<u>35,076</u>	<u>28,816</u>	<u>(47,600)</u>	<u>16,292</u>
<b>Total funds</b>	<u>72,997</u>	<u>53,263</u>	<u>(70,466)</u>	<u>55,794</u>



# Care and Relief Foundation

## Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
General	(82,096)	148,313	(28,296)	37,921
<b>Restricted funds</b>	<u>110,453</u>	<u>168,505</u>	<u>(243,882)</u>	<u>35,076</u>
<b>Total funds</b>	<u>28,357</u>	<u>316,818</u>	<u>(272,178)</u>	<u>72,997</u>

# Care and Relief Foundation

## Notes to the Financial Statements for the Year Ended 31 March 2023

### 21 Analysis of net assets between funds

### 22 Analysis of net funds

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	11,046	(11,046)	-
Finance leases and hire purchase contracts	(9,081)	9,081	-
Net debt	1,965	(1,965)	-
	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	11,708	(11,708)	-
Finance leases and hire purchase contracts	(12,635)	12,635	-
Net debt	(927)	927	-