

Charity Number: 1152812

Company Number: 08397672

R4UK Limited

Financial statements for the period ended 31 August 2023



R4UK Limited
Reference and administration information

Charity number	1184610
Company number	08397672
Other Names	DFY
Registered office and operational address	5.31 Grand Union Studios 332 Ladbroke Grove LONDON W10 5AD

Trustees

Trustees who served during the year and up to the date of this report were as follows:

M Griffin
N Robinson
K A Robinson
F S Burns
A Wilder (appointed 16 November 2023)

Key management personnel

Operations Manager	Josie Fear
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The trustees also consider themselves to be key management personnel given the size of the charity.

Independent Examiner

Adrian Phillips FCA
Arlo Accountancy Limited
107 Valley Road
Stockport
SK4 2DB

R4UK Limited
Trustees' annual report for the year ended 31 August 2023

The trustees present their report and the unaudited financial statements for the year ended 31 August 2023

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The purpose of the charity is to provide mentoring, coaching and education to children from disadvantaged backgrounds to enable them to have access to sports they otherwise would not be able to afford and to help them realise their potential through sport. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charities aims for the year. This is shown by providing sporting activities to advance health, educate about life skills and values as well as provide access to children from disadvantaged backgrounds.

Significant activities

In the financial year to 31 August 2023 the charity saw a number of achievements. Fulfilling the objectives of the previous year saw expansion of the programme within the current schools and into new locations. The charity is now active in 5 schools in Brent and Hammersmith & Fulham boroughs and is offering PE coaching, Lunchtime Clubs, after school clubs and PPA cover. This expansion has meant an increase in the number of children the charity is able to reach through its sporting programme. In addition to providing coaching the charity has supported two of the schools to apply for and successfully receive grants enabling the prices for clubs to be reduced/removed altogether. This has enabled considerably more children to access top sports coaching for free or massively reduced.

For each club/provision the charity provided 1 in 5 spaces completely free. In addition, grants received from Brent Councils HAF programme again this year has enabled the charity to run very successful holiday camps where up to 50% of children attended completely for free. This was an amazing opportunity to benefit the children who had a safe space to go, a hot meal everyday and an opportunity to try lots of different sports with expert coaches. In addition this was hugely beneficial to the parents who were able to continue to work or look after other family members. This year saw the addition of skateboarding and martial arts to the sports offering at camp. These are niche sports that are very expensive to access so it was fantastic to be able to offer these to the children

The year 22/23 also saw the charity take ownership of Roundwood Rangers, to be renamed as DFY Academy, a grassroots football club which had been struggling for several years to make ends meet. Upon taking over the club DFY proceeded to introduce professional coaching staff and work on expanding its provision to be able to reach more children. The first year proved to be a tricky transition but improvements began to be seen by the end of the period. The objective for 23/24 and beyond for DFY Academy are to expand the provision enabling more disadvantaged children to attend for free and to apply for grants in order to lower the cost for all.

The objectives set prior to the financial year to 31 August 2023 for DFY Sports were to expand the charity into more schools in order to reach more disadvantaged children, to expand the

R4UK Limited
Trustees' annual report for the year ended 31 August 2023

holiday camp offerings and to begin discussions around a mentorship and online pupil support programme. These objectives were all met within this period.

Other fundraising in the year to 31 August 2023 period met basic expectations and partnerships with HAF meant that holiday camps were very successful and able to meet their intended aim of providing free spaces to as many children as possible. The charity had considerable success in procuring value in kind donations of equipment, use of facilities.

Volunteers and food donations. Relationships with the schools have been very positive with the majority allowing the charity to use their space and equipment for free. This enables prices to be kept to a reasonable level for paying parents while as many children as possible can attend for free.

Volunteers

The charity is run by one full time member of staff and a number of contractors who provide the sports coaching and some admin support. In addition approximately 10 volunteers have given up their time across the year. These activities included

- Coaching & ambassador visits.
- Graphic design
- Legal advice
- Social media guidance

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees 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 its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on the provision of expert sports coaching and are undertaken to further R4UK Limited charitable purposes for the public benefit.

R4UK is active in 5 schools in the boroughs of Brent and Hammersmith and Fulham. Within this R4UK supplies expert sports coaches to run after school clubs on a termly basis. Under this model R4UK provides a minimum of 1 in 5 spaces for free for children who are in receipt of Pupil Premium (free school meals benefits). This enables children to attend clubs in elite sports that they would not otherwise be able to afford. The sports offered by R4UK include Skateboarding, Mixed Martial Arts, Gymnastics, Dance, Kickboxing, Badminton & Tennis as well as all ball sports. Some of these sports are very difficult to access for low income families and we are able to provide this access to all reducing the cost barrier as much as possible. We have supported two of our schools to make grant applications for additional funding that allows them to offer the clubs for a very reduced, or in one case free, rate to pupil premium. This access would not have been possible without our support.

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Trustees' annual report for the year ended 31 August 2023

In addition to our schools we run holiday camps in partnership with the Brent HAF Programme. The funding provided by HAF allows a certain number of spaces to be given for free to pupil premium. We were able to expand this offer to additional children over and above the numbers funded by the council, in order to impact more widely. This meant that over half the children attending our camp in Easter & Summer 2023 were able to do so for free.

Within the period 2022/23 DFY Sports took over Roundwood Rangers, a grassroots football club that was struggling to stay afloat. The ambition for DFY Academy was to turn it into a flourishing football club that could offer expert sports coaching to all, regardless of ability to pay. The start of the period saw challenges in recruitment and retention as the club changed its payment model and coaches however towards the end of the period improvements were seen across the board. The Club continues to increase the number of free spaces it is able to offer and is aiming to increase its provision to include more female players in 2023/24

Beneficiaries of our services

R4UK is active in the London Borough of Brent in particular which has one of the highest Indices of Deprivation in the country. Our beneficiaries are children from low income families who could not otherwise afford to access professional sports coaching. We have children from all ethnic groups attending our provisions. Parents of the children report huge benefits of them attending our services - Improved health and wellbeing, safe space to play & make friends, improved confidence and self esteem. Our measurement for access to free provision is entitlement to free school meals. We also liaise with the schools to allow access to children who are deemed as vulnerable.

Financial review

During the year the charity saw an increase in income to £364,203 (2022: £231,989) which included donations in kind valued at £85,170 (2022: £81,865). Income is generated from grants, donations and charges for provisions of sporting activities. All income is unrestricted.

With an expansion in charitable activities in the year, there has been an increase in expenditure on delivery of the charity's activities to £325,673 (2022: £210,381). In addition costs of raising funds has increased to £30,164 (2022: £20,426).

The charity has unrestricted reserves of £14,717 at the end of the financial year, an increase of £8,366 from 31 August 2023.

The charity has robust financial systems in place, utilising an external bookkeeper and Xero to ensure accounting records are updated regularly and the trustees and operations manager have oversight over the financial situation of the charity.

Reserves policy

The charity aims to hold at least three months operating reserves at any time as part of its overall business plan. At 31 August 2023, this level of reserves was not in place, however, work in the pipeline meant that the charity was secure and working towards this objective.

The aim of the reserves policy is to ensure that the charity's ongoing and future activities are reasonably protected from unexpected fluctuations in its income and expenditure. The board has reviewed the reserves policy and agreed that a minimum level of unrestricted general funds,

R4UK Limited
Trustees' annual report for the year ended 31 August 2023

also known as free reserves, of £30,000 is appropriate given the risks faced by the charity and the sustainability of its different income streams. Free reserves were £14,717 at 31 August 2023.

Structure, governance and management

Recruitment and appointment of new trustees

At 31 August 2023 the charity had 4 trustees. An additional trustee was appointed in November 2023. No trustees received any remuneration. The charity is grateful to all the trustees for the time and their overall generous contributions.

Induction and training of new trustees

All new trustees are given, in the view of the Board, sufficient training, which, although of an informal nature provides adequate knowledge of their specific field to understand the nature of the charity and fully comply with its objectives and aims.

Risk management

The trustee board maintains a risk register to identify risks that may be faced by the charity. This is reviewed each year to ensure that systems and procedures are in place to mitigate the risks and minimise the impact on the charity should those risks materialise.

The organisation is a charitable company limited by guarantee, incorporated on 11 February 2013 and registered as a charity on 11 July 2013.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 August 2023 was 4 (2022: 4). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 10 to the accounts.

Related parties and relationships with other organisations

International Sports Consulting (ISC). ISC is owned by Nicholas Robinson, founder and trustee.

R4UK Limited
Trustees' annual report for the year ended 31 August 2023

Statement of responsibilities of the trustees

The trustees (who are also directors of R4UK Limited for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then 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 and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on 23 May 2024 and signed on their behalf by



Nick Robinson

Chair

R4UK Limited
Independent Examiners report for the year ended 31 August 2023

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 August 2023 which are set out on pages 8 to 19

Responsibilities and basis of report

As the charity trustees of the company (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 the company 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 company'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

Since the company'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 ICAEW 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 company 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.

Adrian Phillips FCA
Arlo Accountancy Limited
107 Valley Road
Stockport
SK4 2DB

Signed: *Adrian Phillips*

23 / 05 / 2024

Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 August 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income from:							
Donations and legacies	3	112,283	-	112,283	104,810	-	104,810
Charitable activities	4	251,920	-	251,920	127,179	-	127,179
Total income		364,203	-	364,203	231,989	-	231,989
Expenditure on:							
Raising funds	5	30,164	-	30,164	20,426	-	20,426
Charitable activities	6	325,673	-	325,673	210,381	-	210,381
Total expenditure		355,837	-	355,837	230,807	-	230,807
Net income for the year	8	8,366	-	8,366	1,182	-	1,182
Transfer between funds		-	-	-	-	-	-
Net movement in funds for the year		8,366	-	8,366	1,182	-	1,182
Reconciliation of funds							
Total funds brought forward		6,351	-	6,351	5,169	-	5,169
Total funds carried forward		14,717	-	14,717	6,351	-	6,351

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

R4UK Limited
Company number 08397672

Balance sheet as at 31 August 2023

	Note	2023	2022
		£	£
Current assets			
Debtors	13	23,931	17,928
Cash at bank and in hand	14	8,166	10,229
Total current assets		32,097	28,157
Liabilities			
Creditors: amounts falling due in less than one year	15	(17,380)	(21,806)
Net current assets		14,717	6,351
Total assets less current liabilities		14,717	6,351
Net assets		14,717	6,351
The funds of the charity:			
Restricted income funds	16	-	-
Unrestricted income funds	17	14,717	6,351
Total charity funds		14,717	6,351

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- 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 are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 10 to 19 form part of these accounts.

Approved by the trustees on 23 May 2024 and signed on their behalf by:


Nick Robinson

Notes to the accounts for the year ended 31 August 2023

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

R4UK Limited meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

b Judgments and estimates

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Preparation of the accounts 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.

d Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Notes to the accounts for the year ended 31 August 2023 (continued)

e Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

f Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

g Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

h Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading including their associated support costs.
- Expenditure on charitable activities includes the costs of community development undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Notes to the accounts for the year ended 31 August 2023 (continued)

i Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

j Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis.

There are no capitalised assets currently.

k Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the accounts for the year ended 31 August 2023 (continued)

o Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were outstanding contributions of £463 (2022: £1,245) at the year end which were paid over in October 2023. The costs of the defined contribution scheme are included within charitable activities, support and governance costs and allocated to funds in line with the area the employee is funded.

2 Legal status of the charity

The charity is a private company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

Notes to the accounts for the year ended 31 August 2023 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Grants	26,963	-	26,963	22,945	-	22,945
Donation	150	-	150	-	-	-
Donation in Kind	85,170	-	85,170	81,865	-	81,865
Total	112,283	-	112,283	104,810	-	104,810

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	Unrestricted £	Restricted £	Total 2022 £
Sporting activities	251,920	-	251,920	127,179	-	127,179
Total	251,920	-	251,920	127,179	-	127,179

5 Cost of raising funds

	Unrestricted £	Restricted £	2023 £	Unrestricted £	Restricted £	2022 £
Staff Costs	27,325	-	27,325	17,545	-	17,545
Support costs	2,839	-	2,839	2,881	-	2,881
	30,164	-	30,164	20,426	-	20,426

Notes to the accounts for the year ended 31 August 2023 (continued)

6 Analysis of expenditure on charitable activities

	2023 £	2022 £
Sporting activities	215,937	111,674
Donation in kind	85,170	81,865
Support costs	24,566	16,842
	<hr/> 325,673	<hr/> 210,381
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	-	-
Unrestricted expenditure	325,673	210,381
	<hr/> 325,673	<hr/> 210,381
	<hr/> <hr/>	<hr/> <hr/>

7 Analysis of governance and support costs

Basis of apportionment	Raising donations and legacies £	Sporting activities £	Total 2023 £
Management	-	12,449	12,449
Finance	-	2,510	2,510
IT	-	1,783	1,783
Other	615	3,204	3,819
Governance Costs	2,224	4,620	6,844
	<hr/> 2,839	<hr/> 24,566	<hr/> 27,405
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparative

Basis of apportionment	Raising donations and legacies £	Sporting activities £	Total 2022 £
Management	-	9,018	9,018
Finance	-	1,044	1,044
IT	-	176	176
Other	199	1,037	1,236
Governance Costs	2,682	5,567	8,249
	<hr/> 2,881	<hr/> 16,842	<hr/> 19,723
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes to the accounts for the year ended 31 August 2023 (continued)

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Independent examiner's fee	1,200	800
Independent examiner's fee - other	-	2,922
	<hr/> <hr/>	<hr/> <hr/>

9 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	56,277	31,333
Social security costs	6,709	3,291
Pension costs	5,327	467
	<hr/>	<hr/>
	68,313	35,091
	<hr/> <hr/>	<hr/> <hr/>

No employees have employee benefits in excess of £60,000 (2022: zero).

The average number of staff employed during the period was (2022: 3).

The average full time equivalent number of staff employed during the period was 1 (2022: 1).

The key management personnel of the charity comprise the trustees and the Operations manager. Key management personnel remuneration was £41,258.

10 Trustee remuneration and expenses, and related party transactions

None of the trustees nor any persons connected with them received any remuneration during the year (2022: Nil).

No trustees received reimbursement for any expenses in the year (2022: nil)

Aggregate donations from related parties were £Nil (2022: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

The charity sub-lets office space and utilities at Grand Union Studios, Ladbroke Grove from International Sports Consulting (ISC). ISC is owned by Nicholas Robinson, founder and trustee.

The charity pays rent and utilities on a monthly basis to cover 1/4 of the cost of all rental and utilities incurred by ISC for the office space. In the year ending 31 August 2023 this totalled £8,214 (2022: £4,643).

Notes to the accounts for the year ended 31 August 2023 (continued)

11 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
London Borough of Brent	23,763	20,325
	<hr/>	<hr/>
	23,763	20,325
	<hr/>	<hr/>

There were no unfulfilled conditions attached to these grants.

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Debtors

	2023 £	2022 £
Trade debtors	18,212	3,834
Other debtors	94	415
Prepayments and accrued income	5,625	13,679
	<hr/>	<hr/>
	23,931	17,928
	<hr/>	<hr/>

14 Cash at bank and in hand

	2023 £	2022 £
Cash at bank and on hand	8,166	10,229
	<hr/>	<hr/>
	8,166	10,229
	<hr/>	<hr/>

Notes to the accounts for the year ended 31 August 2023 (continued)

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade Creditors	12,882	2,516
Social security and other taxes	1,246	2,893
Other creditors	2,052	1,245
Accruals and deferred income	1,200	15,152
	<hr/>	<hr/>
	17,380	21,806
	<hr/>	<hr/>

16 Analysis of movements in restricted funds

The charity does not have any restricted funds in the current or prior year.

17 Analysis of movement in unrestricted funds

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers £	As at 31 August 2023 £
General fund	6,351	364,203	(355,837)	-	14,717
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	6,351	364,203	(355,837)	-	14,717
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

Comparative period

	Balance at 1 Septeber 2021 £	Income £	Expenditure £	Transfers £	As at 31 August 2022 £
General fund	5,169	150,124	(148,942)	-	6,351
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	5,169	150,124	(148,942)	-	6,351
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

**Name of
unrestricted
fund****Description, nature and purposes of the fund**

General fund The free reserves after allowing for all designated funds

Notes to the accounts for the year ended 31 August 2023 (continued)

18 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Net current assets	14,717	-	-	14,717
Total	14,717	-	-	14,717
<i>Comparative period</i>				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2022 £</i>
<i>Net current assets</i>	<i>6,351</i>	<i>-</i>	<i>-</i>	<i>6,351</i>
<i>Total</i>	<i>6,351</i>	<i>-</i>	<i>-</i>	<i>6,351</i>