

Allsorts Gloucestershire
Unaudited Financial Statements
31 March 2023

HARPER SHELDON LIMITED

Chartered Accountants
Midway House
Staverton Technology Park
Herrick Way, Staverton
Cheltenham, Glos.
GL51 6TQ

Allsorts Gloucestershire

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	6
Statement of financial activities	7
Statement of financial position	8
Notes to the financial statements	9

Allsorts Gloucestershire

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Allsorts Gloucestershire
Charity registration number	1153484
Principal office	Unit 9 Brunel Mall London Road Stroud GL5 2BP

The trustees

David Abrutat	
Erin Baker	(Resigned 30 June 2022)
Corin Margetson	
Alison Cathles	(Resigned 31 October 2022)
Jess Waterman	
Nigel Sherwood	
Sharon Marson	
Lizzie Weller-Brown	(Resigned 30 September 2022)

Independent examiner	Harper Sheldon Limited Midway House Staverton Technology Park Herrick Way, Staverton Cheltenham, Glos. GL51 6TQ
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Structure, governance and management

Allsorts Gloucestershire is a registered charity number 1153484, governed by the Charities Act 2006. The charity is a Charitable Incorporated Organisation. The present constitutional document was adopted in February 2013.

The Board of Trustees conduct an annual skills audit and keep the skills requirements of the Board under review. The Board proactively recruits trustees who have skills and experience that are likely to be of value to the charity. If there is likely to be support for an applicant, initial contact will be made with the individual to ascertain both their suitability and their interest in a vacancy. Any new trustee is formally appointed by the Trustees and given an induction into Allsorts.

Allsorts Trustees meet once a month. Allsorts also has a separate Audit and Risk Committee which reviews the financial accounts and risks to the organisation on a monthly basis.

Allsorts Gloucestershire

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Advisors

Allsorts works with the following advisers who provide expertise and advice in particular areas:

- **Davies Accountants** Provides monthly accounts
- **Harper Sheldon** Independent Examiners
- Allsorts is a member of the Federation of Small Businesses who can advise on HR matters.

Risk Management

Allsorts maintains a detailed Risk Register which sets out current risks and the controls in place to manage them. The Trustee board reviews this register in detail bi-annually. The register is also reviewed by the CEO prior to the Board of Trustees meeting bi-annually or earlier than this if a new risk is identified.

Public Benefit

The Trustees confirm that they referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives for the year. Public benefit has been achieved as per the activities outlined in the Achievements and Performance section of this report.

Reserves Policy

Allsorts holds a reserve fund to ensure the continuation of the services that Allsorts provides if its income from grants and support in kind were to fail.

Our reserves policy is based on having sufficient reserves to fulfil our closure liabilities and continue delivering our services for three months. These liabilities include staff redundancy costs and the obligations under our lease for our premises. Therefore, the charity's reserving target was £126,009 for 2022/2023. Throughout the year, our reserves were met.

Overall, there was a small financial surplus of £15,171. Allsorts always budgets for a small surplus, to add flexibility and agility into the next financial year, but in this year it was higher than budgeted for due to a generous donation of £20,000 gained towards the end of the financial year. Reserves of the charity are held in separate bank accounts, in order to gain full Financial Services Compensation Scheme protection.

When sufficient reserves levels are not met, our policy dictates that the Finance committee, which usually meets quarterly, begin more frequent meetings to closely monitor our finances and to provide guidance to the CEO and the board. This process has not needed to be triggered during 2022/23.

Allsorts Gloucestershire

Trustees' Annual Report *(continued)*

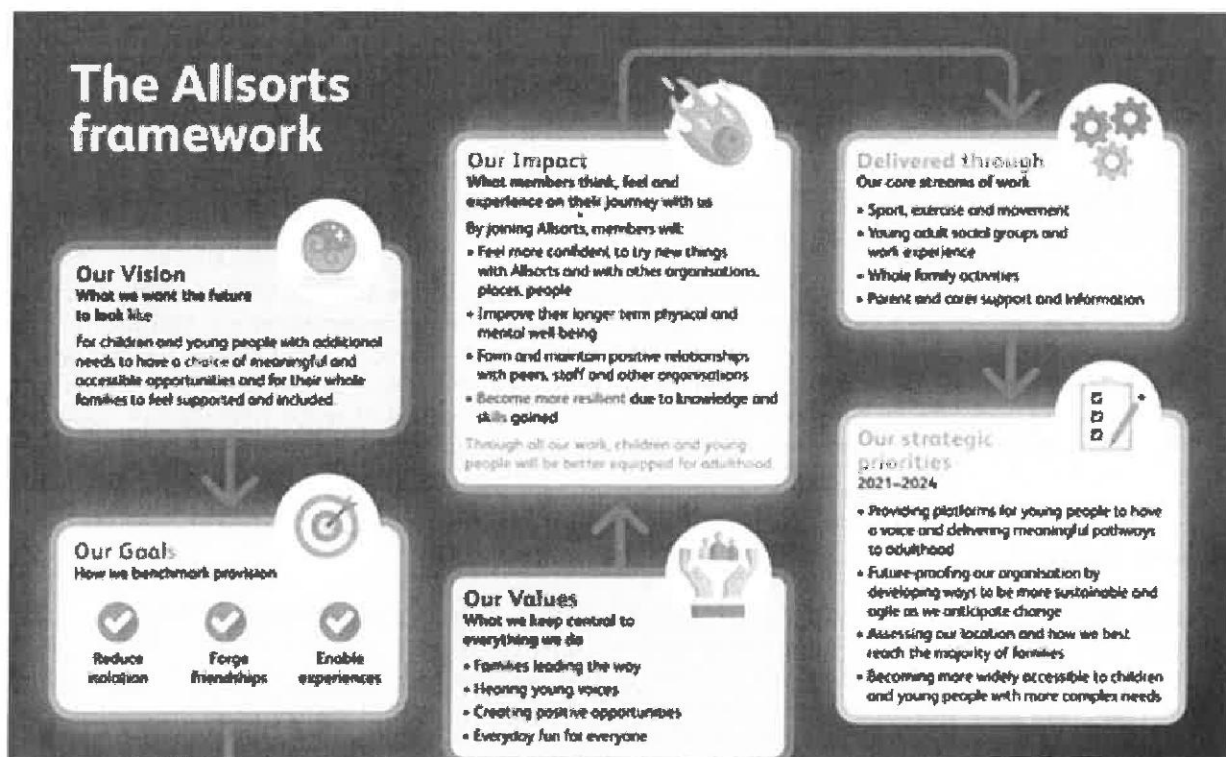
Year ended 31 March 2023

Objectives and activities

Allsorts supports families who have a child with additional needs in Gloucestershire. Support is given with activities such as youth clubs, parent and carer groups, family trips, inclusive sports, early years groups, music workshops and sibling groups.

Framework

During 2022/23, we refreshed our framework, reviewing our vision, values, goals and delivery methods



Allsorts Gloucestershire

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Achievements and performance

Membership

Allsorts employs a membership model, so that we have a body of people to consult with in order to define our priorities and the kind of activities we provide. Membership has increased dramatically this year with a rise from 366 to 455 new members, an increase of 89 new members. This has put pressure on some of the more popular activities, with demand outstripping supply, so we have put in additional resources into some activities to increase capacity. Throughout the year, we worked with 455 families, 950 individuals and had 7152 attendances at our activities.

Activities

Family work

Families activities during 2022/2023 included the usual mix of fun activities for younger children and emotional support and signposting to all family members. We retained our important emphasis on the support of all key members of the family; parent carers, grandparents and siblings, in the belief that this creates healthy, stronger families. We also provided 10 information sessions on subjects that support family members to understand the complex statutory systems that should provide for disabled children.

We ran 55 family trips this year, where places were subsidised and hundreds of children, young people and their families had a wonderful time.

In the Autumn term, we were approached by Gloucestershire County Council to run activities in rural areas for disabled children, ages 0-8. We decided to use all of the expertise in our team to provide sports, toys and sensory equipment including our new 'Magic Carpet', Toy Library, support and if wished for short breaks. We worked in rural areas taking everything with us, meaning that families did not have so far to travel for our activities. It was a successful piece of work, with positive feedback from the council and the Department of Education who ultimately funded the work.

Sports programme

During 2022/23, we ran 27 different sporting activities with 2,350 attendances in total. We really appreciated being able to bring swimming back as National Star in Cheltenham were finally able to open their doors to us, post-covid. We are running both family swim sessions and swimming lessons, which are much appreciated by our members whose children are not yet swimming.

The Sports team has had challenges with capacity in our most popular activities, namely Football, Swimming and Trampolining. As membership has grown many more families try and book their children into these activities. We have increased capacity as much as possible, introducing new coaches into football and increasing spaces in trampolining but we are aware that we might need to re-think the models of some of our activities to ensure there is more capacity.

On request from some of our members in Quedgeley, a Gloucester district, we commenced a 'Boxercise' fitness class. Boxercise is a great way to keep fit whilst having fun and improves hand eye co-ordination and balance.

Allsorts Gloucestershire

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Health and fitness programme

Our trading arm, YuGo, had a successful first year, even though it ended the year with a very small loss. YuGo contributed all year to the cost of our venue, utilities and core staffing cost, funding £60,000 over the year to Allsorts. The number of people benefiting from personal training and fitness classes has increased dramatically, as has the amount of work that YuGo is undertaking with schools and colleges. We confidently predict a minimum of £10,000 profit in 2023/24.

Short Break work - Young Adult Clubs/Holiday clubs

Allsorts continued to run holiday clubs for children ages 6-15 so that parents could have some rest from their caring role or find work easier through the holidays. We also ran a range of Young Adult activities; with trips out into the community on a Saturday, often using public transport, a 'recreational' activity for those unable to manage the trips and a Friday Night takeaway chill out evening once a month. In November 2022, we started a monthly Friday Night takeaway for teenagers, ages 13-15

October 2022 saw the start of the pilot of our trainee programme with 3 young disabled adults volunteering with us, to learn new skills. One worked in our toddler session, one in our fundraising team and the other in our sports activities. It has been a positive experience for the young people to date with the pilot ending in October this year.

Partnerships

Allsorts has continued to work in partnership with a range of other organisations, including Gloucestershire County Council, Barnwood Trust, Empire Fighting Chance, The Music Works, Inclusion Gloucestershire, School of Larks, Active Gloucestershire, Westonbirt Arboretum and with a range of local organisations as well as special and mainstream schools.

Financial review

The charity has carried out its main charitable activities during the year and applied any funding received for furtherance of those charitable activities.

The results of the charity are set out in detail in the accounts. Where specifically required, grants have been matched with the purpose for which they were received.

The trustees' annual report was approved on 8 October 2023 and signed on behalf of the board of trustees by:



Jess Waterman
Trustee

Allsorts Gloucestershire

Independent Examiner's Report to the Trustees of Allsorts Gloucestershire

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Allsorts Gloucestershire ('the charity') for the year ended 31 March 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

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

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 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.

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.

Harper Sheldon Limited
Independent Examiner

Midway House
Staverton Technology Park
Herrick Way, Staverton
Cheltenham, Glos.
GL51 6TQ

Allsorts Gloucestershire

Statement of Financial Activities

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	349,755	19,985	369,740	308,592
Charitable activities	5	72,361	7,500	79,861	122,940
Other trading activities	6	(149)	—	(149)	—
Investment income	7	569	—	569	43
Other income	8	—	—	—	11,665
Total income		<u>422,536</u>	<u>27,485</u>	<u>450,021</u>	<u>443,240</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	9	8,160	—	8,160	11,812
Expenditure on charitable activities	10,11	387,126	39,564	426,690	446,115
Total expenditure		<u>395,286</u>	<u>39,564</u>	<u>434,850</u>	<u>457,927</u>
Net income/(expenditure) and net movement in funds		<u>27,250</u>	<u>(12,079)</u>	<u>15,171</u>	<u>(14,687)</u>
Reconciliation of funds					
Total funds brought forward		135,273	53,193	188,466	203,153
Total funds carried forward		<u>162,523</u>	<u>41,114</u>	<u>203,637</u>	<u>188,466</u>

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

The notes on pages 9 to 18 form part of these financial statements.

Allsorts Gloucestershire

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	17	67,693	70,970
Current assets			
Debtors	18	13,810	55
Cash at bank and in hand		209,987	214,531
		223,797	214,586
Creditors: amounts falling due within one year	19	87,853	97,090
Net current assets		135,944	117,496
Total assets less current liabilities		203,637	188,466
Net assets		203,637	188,466
Funds of the charity			
Restricted funds		41,114	53,193
Unrestricted funds		162,523	135,273
Total charity funds	22	203,637	188,466

These financial statements were approved by the board of trustees and authorised for issue on 8 October 2023, and are signed on behalf of the board by:



Jess Waterman
Trustee

The notes on pages 9 to 18 form part of these financial statements.

Allsorts Gloucestershire

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Unit 9, Brunel Mall, London Road, Stroud, GL5 2BP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Fixtures & fittings	- 20% straight line
Equipment	- 20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	37,610	—	37,610
Gift aid	775	—	775
Legacy Income	1,297	—	1,297

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Grants receivable	90,517	9,167	99,684
Gloucestershire County Council	104,722	—	104,722
Barnwood Trust	46,248	—	46,248
Paul Hamlyn Trust	—	—	—
Julia & Hans Hoare Trust	31,667	—	31,667
Postcode Neighbourhood	—	10,818	10,818
Henry Smith Charity	10,000	—	10,000
Peter Harrison Foundation	8,023	—	8,023
Barbara Ward Foundation	—	—	—
Garfield Weston	10,909	—	10,909
Anonymous	6,000	—	6,000
Subscriptions			
Membership fees	1,987	—	1,987
	<u>349,755</u>	<u>19,985</u>	<u>369,740</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	16,073	572	16,645
Gift aid	1,655	—	1,655
Legacy Income	—	—	—
Grants			
Grants receivable	33,683	384	34,067
Gloucestershire County Council	69,270	—	69,270
Barnwood Trust	32,377	—	32,377
Paul Hamlyn Trust	—	30,000	30,000
Julia & Hans Hoare Trust	15,025	—	15,025
Postcode Neighbourhood	—	13,193	13,193
Henry Smith Charity	10,000	—	10,000
Peter Harrison Foundation	—	10,000	10,000
Barbara Ward Foundation	50,000	—	50,000
Garfield Weston	15,000	—	15,000
Anonymous	10,000	—	10,000
Subscriptions			
Membership fees	1,345	15	1,360
	<u>254,428</u>	<u>54,164</u>	<u>308,592</u>

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Local fundraising and trust applications	31,928	7,500	39,428
Income from clubs and activities	40,433	—	40,433
	<u>72,361</u>	<u>7,500</u>	<u>79,861</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Local fundraising and trust applications	38,475	394	38,869
Income from clubs and activities	48,839	35,232	84,071
	<u>87,314</u>	<u>35,626</u>	<u>122,940</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Subscriptions	(149)	(149)	—	—

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	569	569	43	43

8. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
CJRS Grant	—	—	11,665	11,665

9. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies				
- Grants receivable	8,160	8,160	11,812	11,812

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General charitable activities	127,572	10,931	138,502
Parents, carers, early years and grandparents	199	—	199
Youth clubs, including trips	52,201	144	52,345
Sports	74,335	28,095	102,431
Young adults	(309)	—	(309)
Family trips	79,130	380	79,510
Support costs	53,998	14	54,012
	<u>387,126</u>	<u>39,564</u>	<u>426,690</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General charitable activities	223,744	—	223,744
Parents, carers, early years and grandparents	—	—	—
Youth clubs, including trips	—	38,216	38,216
Sports	—	45,143	45,143
Young adults	—	23,048	23,048
Family trips	—	67,337	67,337
Support costs	48,095	532	48,627
	<u>271,839</u>	<u>174,276</u>	<u>446,115</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
General charitable activities	138,502	32,873	171,375	253,259
Parents, carers, early years and grandparents	199	—	199	—
Youth clubs, including trips	52,345	—	52,345	38,216
Sports	102,431	—	102,431	45,143
Young adults	(309)	—	(309)	23,048
Family trips	79,510	—	79,510	67,337
Governance costs	—	21,139	21,139	19,112
	<u>372,678</u>	<u>54,012</u>	<u>426,690</u>	<u>446,115</u>

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
Premises	19,297	19,297	14,248
Communications and IT	10,933	10,933	10,554
General office	2,643	2,643	2,086
Human resources	—	—	2,628
Governance costs	21,139	21,139	19,111
	<u>54,012</u>	<u>54,012</u>	<u>48,627</u>

13. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>11,807</u>	<u>10,385</u>

14. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,320</u>	<u>1,320</u>

15. Staff costs

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

	2023 £	2022 £
Wages and salaries	281,264	319,710
Social security costs	9,748	17,060
Employer contributions to pension plans	5,155	5,508
	<u>296,167</u>	<u>342,278</u>

The average head count of employees during the year was 46 (2022: 46).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Unrestricted Fund	<u>135,273</u>	<u>422,536</u>	<u>(395,286)</u>	<u>—</u>	<u>162,523</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Unrestricted Fund	<u>203,153</u>	<u>353,450</u>	<u>(283,651)</u>	<u>(137,679)</u>	<u>135,273</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted Funds	<u>53,193</u>	<u>27,485</u>	<u>(39,564)</u>	<u>—</u>	<u>41,114</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Restricted Funds	<u>—</u>	<u>89,790</u>	<u>(174,276)</u>	<u>137,679</u>	<u>53,193</u>

23. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2023 £
Tangible fixed assets	67,693	—	67,693
Current assets	182,683	41,114	223,797
Creditors less than 1 year	(87,853)	—	(87,853)
Net assets	<u>162,523</u>	<u>41,114</u>	<u>203,637</u>

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2022 £
Tangible fixed assets	70,969	—	70,969
Current assets	161,393	53,193	214,586
Creditors less than 1 year	(97,089)	—	(97,089)
Net assets	<u>135,273</u>	<u>53,193</u>	<u>188,466</u>

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2022	103,852	675	1,000	105,527
Additions	—	—	8,530	8,530
At 31 March 2023	103,852	675	9,530	114,057
Depreciation				
At 1 April 2022	32,882	675	1,000	34,557
Charge for the year	10,385	—	1,422	11,807
At 31 March 2023	43,267	675	2,422	46,364
Carrying amount				
At 31 March 2023	60,585	—	7,108	67,693
At 31 March 2022	70,970	—	—	70,970

18. Debtors

	2023 £	2022 £
Trade debtors	1,059	55
Amounts owed by group undertakings	12,751	—
	13,810	55

19. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	1,048	—
Accruals and deferred income	78,390	91,712
Social security and other taxes	8,415	5,378
	87,853	97,090

20. Deferred income

	2023 £	2022 £
Amount deferred in year	77,070	90,392

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,155 (2022: £5,508).