

Allsorts Gloucestershire
Unaudited Financial Statements
31 March 2024

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 2024

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Allsorts Gloucestershire

Trustees' Annual Report

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

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

E Baker	(Appointed 19 November 2023)
C Margetson	
A Barker	(Appointed 12 May 2023)
A Hitchings	(Appointed 9 June 2023)
D Bullingham	(Appointed 1 June 2023)
J Waterman	(Chair of Trustees)
N Sherwood	
S Marson	

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 a minimum of 4 times each year. Allsorts also has a separate Finance Committee which reviews the financial accounts on a monthly basis and meets to monitor finances and risks to the organisation a minimum of 4 times each year.

Allsorts Gloucestershire

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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 £126,754 for 2023/2024. Throughout the year, our reserves were met.

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 2023/24.

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.

Allsorts Gloucestershire

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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 again this year and for the first time topped 500 members before renewals. We have actively worked with 419 families, 1058 individuals and have had 7833 attendances at our activities.

Activities

Family work

Families activities during 2023/2024 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 delivered 89 toy library Stay and Play sessions and overall had 3898 attendances at family activities.

We continue to provide outreach Stay and Play sessions and were able to work in Cirencester, Slimbridge and Cheltenham. The play sessions include the fun of our interactive magic carpet, sensory den and toys, the input of a sports coach and a family worker available to chat to parent carers and give support and information. We hope to continue to widen our reach into Gloucestershire using this model of play sessions.

Sports programme

During 2023/24, we ran a wide range of sports clubs and had 2726 attendances. We increased the number of swimming lessons we delivered due to high demand and our determination to get as many disabled children swimming as possible. We had 625 attendances at family swim sessions and swimming lessons.

Our football clubs have become increasingly popular and for a while we had to increase the number of indoor clubs over the winter to meet the capacity of young people wishing to join. Our SEND football teams continue to win in the leagues!

Our trampolining sessions remain fully booked at all times, and our Sensory Dance group has also become a popular club.

Health and fitness programme

Our trading arm, YuGo, has had a successful year, making Allsorts a donation of £20,000. YuGo's income has been achieved by offering:- Personal training to disabled people of all ages. Continuous professional development training to schools, colleges and universities on inclusive sport. County school competition events

Schools commission our coaches to provide inclusive sports to children and young people.

Allsorts Gloucestershire

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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. Unfortunately, we lost the school venue we usually operated in and so these ceased after the Summer holidays. We continue to offer short breaks to Young adults and our teen activities have continued also. We have a direct award from Gloucestershire County Council to provide these short breaks, alongside our family trips.

Our trainee programme finished in October 2023 and our 3 trainees were invited up to the Houses of Parliament for a tour from our Stroud M.P. who also presented certificates of achievement. One of the trainees now has an apprenticeship with Stratford Leisure Park in Stroud and his story can be seen in this film. <http://e.pc.cd/slmy6alK>

Partnerships

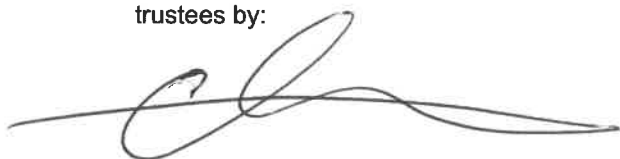
Allsorts has continued to work in partnership with a range of other organisations, including Gloucestershire County Council, Barnwood Trust, Empire Fighting Chance, The Music Works, Inclusion Gloucestershire, School of Larks, Active Gloucestershire, Westonbirt Arboretum and with a range of local organisations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

Financial review

Overall, there was a small financial deficit of £3,179. Like many other charities, our finances suffered a little because of the cost of living crisis which has affected the generosity of our donors and supporters. Some grant funders have not been able to award Allsorts the amount they usually do because they have been overwhelmed with requests.

Our trading arm, YuGo, had a £143,000 turnover in the second year of operating and was able to provide Allsorts with a £20,000 donation.

The trustees' annual report was approved on 8-11-24 and signed on behalf of the board of trustees by:



J Waterman
Chair of Trustees

Allsorts Gloucestershire

Independent Examiner's Report to the Trustees of Allsorts Gloucestershire

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Allsorts Gloucestershire ('the charity') for the year ended 31 March 2024.

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 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	280,495	61,704	342,200	369,740
Charitable activities	5	121,162	—	121,162	79,861
Other trading activities	6	(149)	—	(149)	(149)
Investment income	7	1,658	—	1,658	569
Total income		<u>403,166</u>	<u>61,704</u>	<u>464,871</u>	<u>450,021</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	6,634	—	6,634	8,160
Expenditure on charitable activities	9,10	408,883	52,533	461,416	426,690
Total expenditure		<u>415,517</u>	<u>52,533</u>	<u>468,050</u>	<u>434,850</u>
Net (expenditure)/income and net movement in funds		<u>(12,351)</u>	<u>9,171</u>	<u>(3,179)</u>	<u>15,171</u>
Reconciliation of funds					
Total funds brought forward		162,523	41,114	203,637	188,466
Total funds carried forward		<u>150,172</u>	<u>50,285</u>	<u>200,457</u>	<u>203,637</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 8 to 17 form part of these financial statements.

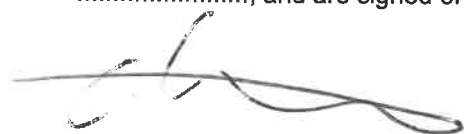
Allsorts Gloucestershire

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	16	55,602	67,693
Current assets			
Debtors	17	31,080	13,810
Cash at bank and in hand		197,196	209,987
		<u>228,276</u>	<u>223,797</u>
Creditors: amounts falling due within one year	18	83,420	87,853
Net current assets		<u>144,856</u>	<u>135,944</u>
Total assets less current liabilities		<u>200,458</u>	<u>203,637</u>
Net assets		<u>200,458</u>	<u>203,637</u>
Funds of the charity			
Restricted funds		50,285	41,114
Unrestricted funds		<u>150,172</u>	<u>162,523</u>
Total charity funds	21	<u>200,457</u>	<u>203,637</u>

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



8-11-24

J Waterman
Chair of Trustees

The notes on pages 8 to 17 form part of these financial statements.

Allsorts Gloucestershire

Notes to the Financial Statements

Year ended 31 March 2024

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 2024

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 2024

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 2024

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 2024 £
Donations			
Donations	35,290	—	35,290
Gift aid	2,372	—	2,372
Legacy Income	1,144	—	1,144

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Grants receivable	104,869	56,295	161,165
Gloucestershire County Council	68,223	—	68,223
Barnwood Trust	55,027	—	55,027
Julia & Hans Hoare Trust	—	—	—
Postcode Neighbourhood	—	5,409	5,409
Henry Smith Charity	—	—	—
Peter Harrison Foundation	1,977	—	1,977
Garfield Weston	4,091	—	4,091
Anonymous	—	—	—
Subscriptions			
Membership fees	7,502	—	7,502
	<u>280,495</u>	<u>61,704</u>	<u>342,200</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	37,610	—	37,610
Gift aid	775	—	775
Legacy Income	1,297	—	1,297
Grants			
Grants receivable	90,517	9,167	99,684
Gloucestershire County Council	104,722	—	104,722
Barnwood Trust	46,248	—	46,248
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
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>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Local fundraising and trust applications	76,491	—	76,491
Income from clubs and activities	44,671	—	44,671
	<u>121,162</u>	<u>—</u>	<u>121,162</u>

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Charitable activities *(continued)*

	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>

6. Other trading activities

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Subscriptions	(149)	(149)	(149)	(149)

7. Investment income

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Bank interest receivable	<u>1,658</u>	<u>1,658</u>	<u>569</u>	<u>569</u>

8. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Costs of raising donations and legacies - Grants receivable	<u>6,634</u>	<u>6,634</u>	<u>8,160</u>	<u>8,160</u>

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
General charitable activities	192,906	(14,138)	178,769
Toy library	13,622	38	13,660
Parents, carers, early years and grandparents	54	–	54
Youth clubs, including trips	61,067	–	61,067
Sports	100,995	6,006	107,001
Young adults	–	–	–
Family trips	2,966	54,753	57,720
Support costs	37,273	5,874	43,145
	<u>408,883</u>	<u>52,533</u>	<u>461,416</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General charitable activities	127,572	10,931	138,502
Toy library	–	–	–
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>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
General charitable activities	178,769	25,430	204,199	171,375
Toy library	13,660	–	13,660	–
Parents, carers, early years and grandparents	54	–	54	199
Youth clubs, including trips	61,067	–	61,067	52,345
Sports	107,001	–	107,001	102,431
Young adults	–	–	–	(309)
Family trips	57,720	–	57,720	79,510
Governance costs	–	17,715	17,715	21,139
	<u>418,271</u>	<u>43,145</u>	<u>461,416</u>	<u>426,690</u>

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Analysis of support costs

	Analysis of support costs	Total 2024	Total 2023
	£	£	£
Premises	7,774	7,774	19,297
Communications and IT	10,658	10,658	10,933
General office	6,998	6,998	2,643
Governance costs	17,717	17,717	21,139
	<u>43,147</u>	<u>43,147</u>	<u>54,012</u>

12. Net (expenditure)/income

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

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>12,091</u>	<u>11,807</u>

13. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,320</u>	<u>1,320</u>

14. Staff costs

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

	2024	2023
	£	£
Wages and salaries	308,768	281,264
Social security costs	28,575	9,748
Employer contributions to pension plans	7,395	5,155
	<u>344,738</u>	<u>296,167</u>

The average head count of employees during the year was 45 (2023: 46).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

15. 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 2024

16. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2023 and 31 March 2024	103,852	675	9,530	114,057
Depreciation				
At 1 April 2023	43,267	675	2,422	46,364
Charge for the year	10,385	—	1,706	12,091
At 31 March 2024	53,652	675	4,128	58,455
Carrying amount				
At 31 March 2024	50,200	—	5,402	55,602
At 31 March 2023	60,585	—	7,108	67,693

17. Debtors

	2024 £	2023 £
Trade debtors	160	1,059
Amounts owed by group undertakings	7,543	12,751
Prepayments and accrued income	23,377	—
	<u>31,080</u>	<u>13,810</u>

18. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,101	1,048
Accruals and deferred income	69,945	78,390
Social security and other taxes	10,374	8,415
	<u>83,420</u>	<u>87,853</u>

19. Deferred income

	2024 £	2023 £
Amount deferred in year	<u>68,625</u>	<u>77,070</u>

20. 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 £7,395 (2023: £5,155).

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Unrestricted Fund	<u>162,523</u>	<u>403,166</u>	<u>(415,517)</u>	<u>150,172</u>

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

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Funds	<u>41,114</u>	<u>61,704</u>	<u>(52,533)</u>	<u>50,285</u>

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

22. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	55,602	—	55,602
Current assets	161,554	66,723	228,277
Creditors less than 1 year	(83,341)	—	(83,341)
Net assets	<u>133,815</u>	<u>66,723</u>	<u>200,538</u>

	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>

