

Charity Registration No. 1159027

BEAT THE COLD CIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

BEAT THE COLD CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss L Bentley Ms M Fyson Ms K M Wileman Mr G H Stow Mr A Wilshaw Mr S J Allen	(Appointed 6 March 2024) (Appointed 17 April 2024)
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Charity number	1159027
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Principal address	B13 The Bridge Centre Birches Head Road Stoke-on-Trent Staffordshire ST2 8DD
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Independent examiner	K.V.Staley FCA BSc (Hons) Graphic House 124 City Road Stoke on Trent ST4 2PH
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Bankers	Barclays Bank plc 36 Town Road Hanley Stoke-on-Trent ST1 2JQ CCLA Investment Management Limited COIF Charity Funds 80 Cheapside London EC2V 6DZ
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BEAT THE COLD CIO

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BEAT THE COLD CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's objects are to promote any charitable purpose for the benefit of the community in Stoke-on-Trent, Staffordshire and surrounding areas by the advancement of education, the furtherance of health and the relief of poverty, distress and sickness, in particular by the provision of an information, advice, support and referral service related to fuel poverty and cold-related health complaints, and to the efficient use of energy (including renewable sources of energy).

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Staffordshire County Council. Household Support Fund	Triage service for households to access funds towards energy costs
Staffordshire County Council Local Authority Delivery Scheme (LADS 3) (EON)	Energy Advice Service
Tamworth Borough Council	Energy Advice Service
South Staffordshire District Council	Energy Advice Service
Lichfield District Council (Warmer Homes Greener Districts)	Energy Advice Service
Staffordshire Moorlands District Council	Energy Advice Service
Western Power Distribution	Energy Advice Service
Energy Savings Trust Cannock	Solar Batteries Advice and Support
Stoke on Trent City Council	Energy Advice Service
Stoke on Trent City Council Fuel Voucher Scheme	Fuel Voucher Administration
South Staffordshire Community Energy	Energy Advice Service
Newcastle Borough Council	Energy Advice Service
East Staffordshire Borough Council	Energy Advice Service
Cannock Chase District Council	Energy Advice Service
Stafford Borough Council (Warmer Homes Stafford)	Energy Advice Service
Stafford Borough Council (Decarbonisation)	Energy Advice Service
Energy Savings Trust / Mid Mercia Citizens Advice	Energy Advice Service
Energy Redress Hospital Scheme	Energy Advice Service

Financial review

The trustees are grateful to all the above funders that worked in partnership with us during the year.

BEAT THE COLD CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees goal is to accumulate sufficient reserves so that in the event of external funding not being available at any time the charity will have at least 3 months, and preferably 6 months running expenses, to enable the charity to provide the main advice, information and referral services. The reserves will, in the case of closure, aim to cover all costs including redundancy payments.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

Beat the Cold aims to further its' work in the health sector, by reaching additional vulnerable patients to improve the health economy and patient outcomes through affordable warmth work, in line with NICE Guideline 6. Work has commenced in support of this, through a pilot with North Staffordshire Combined Trust-led primary care practices, Moorcroft and Moss Green. This pilot utilises One Health and Care digital records to target patients with health conditions which are vulnerable to the impacts of a cold home. Staffordshire and Stoke-on-Trent Integrated Care Board permitted the pilot, with a view to expanding the work to include additional health conditions, and wider primary care networks in the future.

Structure, governance and management

The charity is a Charitable Incorporated Organisation that was formed on 30th October 2014 with the Charity Commission. On 1st April 2015 it took over the assets and liabilities of Beat the Cold (Charity Registration number 1076957).

In consultation with the Charity Commission, the Constitution and Objects of the CIO were amended in October 2020.

The trustees who served during the year were:

Mr P Massey	(Retired 24 October 2023)
Miss L Bentley	
Ms M Fyson	
Ms N A Jones	(Resigned 9 February 2024)
Ms K M Wileman	
Mr G H Stow	
Mr A Wilshaw	(Appointed 6 March 2024)
Mr S J Allen	(Appointed 17 April 2024)

Recruitment and appointment of trustees

The members of the CIO shall be its charity trustees for the time being. The only persons eligible to be members of the CIO are its charity trustees. Membership of the CIO cannot be transferred to anyone else. Any member and charity trustee who ceases to be a charity trustee automatically ceases to be a member of the CIO.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution at a properly convened meeting of the charity trustees. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Trustees actively review the major risks which the charity faces on a regular basis. They have examined the operational and business risks faced by the charity and acted to mitigate these risks. During the year, they identified the risks associated with the short term nature of much of their funding. They continued to consider the impact of competition between agencies on the charity. The trustees view partnership working as very important. Careful monitoring of cash-flow, a cautious approach to setting a budget and regular reviews of staffing mitigated the risks.

BEAT THE COLD CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees' report was approved by the Board of Trustees.

LP Bentley

LP Bentley (Oct 28, 2024 15:44 GMT)

Miss L Bentley

Trustee

21 October 2024

BEAT THE COLD CIO

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BEAT THE COLD CIO

I report to the trustees on my examination of the financial statements of Beat The Cold CIO (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 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 Institute of Chartered Accountants in England & Wales, which is one of the listed bodies.


Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 charity as required by section 130 of the 2011 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 financial statements to be reached.


Karen Staley (Oct 29, 2024 10:10 GMT)
K.V.Staley FCA BSc (Hons)

Graphic House
124 City Road
Stoke on Trent
ST4 2PH

Dated: 21 October 2024

BEAT THE COLD CIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:									
Donations and legacies	3	20,250	-	-	20,250	6,495	-	-	6,495
Charitable activities	4	85,661	-	756,300	841,961	155,230	-	540,971	696,201
Investments	5	4,635	-	-	4,635	1,620	-	-	1,620
Total income		110,546	-	756,300	866,846	163,345	-	540,971	704,316
Expenditure on:									
Charitable activities	6	71,129	-	727,559	798,688	169,605	-	571,816	741,421
Total expenditure		71,129	-	727,559	798,688	169,605	-	571,816	741,421
Net income/(expenditure)		39,417	-	28,741	68,158	(6,260)	-	(30,845)	(37,105)
Transfers between funds		(20,539)	6,435	14,104	-	15,189	3,419	(18,608)	-
Net movement in funds		18,878	6,435	42,845	68,158	8,929	3,419	(49,453)	(37,105)
Reconciliation of funds:									
Fund balances at 1 April 2023		53,386	93,756	126,911	274,053	44,457	90,337	176,364	311,158
Fund balances at 31 March 2024		72,264	100,191	169,756	342,211	53,386	93,756	126,911	274,053


BEAT THE COLD CIO

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	11	29,626		3,996	
Cash at bank and in hand		320,612		282,696	
		<u>350,238</u>		<u>286,692</u>	
Creditors: amounts falling due within one year	12	(8,027)		(12,639)	
Net current assets			342,211		274,053
Net assets			342,211		274,053
			<u><u> </u></u>		<u><u> </u></u>
The funds of the charity					
Restricted income funds	14	169,756		126,911	
Unrestricted funds - general		72,264		53,386	
Unrestricted funds - designated	15	100,191		93,756	
		<u>342,211</u>		<u>274,053</u>	
			<u><u> </u></u>		<u><u> </u></u>

The financial statements were approved by the trustees on 21 October 2024


[LP Bentley \(Oct 28, 2024 15:44 GMT\)](#)
Miss L Bentley
Trustee

BEAT THE COLD CIO

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations			33,281		(23,595)
Investing activities					
Investment income received		4,635		1,620	
		<hr/>		<hr/>	
Net cash generated from investing activities			4,635		1,620
Net cash used in financing activities			<hr/> -		<hr/> -
Net increase/(decrease) in cash and cash equivalents			37,916		(21,975)
Cash and cash equivalents at beginning of year			<hr/> 282,696		<hr/> 304,671
Cash and cash equivalents at end of year			<hr/> <hr/> 320,612		<hr/> <hr/> 282,696

BEAT THE COLD CIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Beat The Cold CIO is a Charitable Incorporated Organisation that was formed on 30th October 2014 with the Charity Commission.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Charities SORP (FRS102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

As explained in the Trustees' Report, at the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

BEAT THE COLD CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

BEAT THE COLD CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There are no critical accounting estimates and judgements that are relevant to the charity's financial statements.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	20,250	6,495

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Incoming resources from charitable activities	85,661	756,300	841,961	155,230	540,971	696,201

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	4,635	1,620

BEAT THE COLD CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	288,267	294,608
Accommodation costs	10,869	10,782
Insurance	2,299	1,792
Repairs and upgrade costs	42,045	23,145
Postage, stationery, advertising and leaflets	3,474	4,157
Telephone and internet	3,387	5,269
Travelling expenses	4,918	3,992
Legal and professional fees	2,173	2,907
Thermometer strips and cards	294	546
Computer costs	13,891	12,763
Fuel vouchers	369,052	318,534
Sundry expenses	4,063	2,135
	<u>744,732</u>	<u>680,630</u>
Share of support and governance costs (see note 7)		
Support	51,646	58,601
Governance	2,310	2,190
	<u>798,688</u>	<u>741,421</u>
Analysis by fund		
Unrestricted funds - general	71,129	169,605
Restricted funds	727,559	571,816
	<u>798,688</u>	<u>741,421</u>

7 Support costs allocated to activities

	2024 £	2023 £
Staff costs	51,646	58,601
Governance costs	2,310	2,190
	<u>53,956</u>	<u>60,791</u>
Analysed between:		
Charitable activities	<u>53,956</u>	<u>60,791</u>

BEAT THE COLD CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Trustees

None of the trustees, who are all regarded as the key management personnel (or any persons connected with them), received any remuneration during the year (2023 - none), None of them were reimbursed travelling expenses (2023 - none).

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Advice and information	11	12
Administration and advice	1	1
Total	12	13

Employment costs	2024 £	2023 £
Wages and salaries	302,187	284,543
Social security costs	22,923	21,148
Other pension costs	14,803	47,518
	339,913	353,209

There were no employees whose annual remuneration was more than £60,000.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	29,626	3,996

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,927	8,270
Accruals and deferred income	5,100	4,369
	8,027	12,639

BEAT THE COLD CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	14,803	47,518

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
EBICO	9,124	-	-	(9,124)	-
SSCE	20,434	23,289	(28,506)	-	15,217
Energy Saving Trust	(700)	-	-	700	-
Stoke-on-Trent Council Fuel Vouchers	7,758	400,000	(410,837)	3,079	-
Eon & Staffordshire County Council Warmer Homes	85,316	122,150	(156,980)	-	50,486
Cannock Chase District Council - Solar Batteries	4,979	31,425	(32,987)	85	3,502
Stoke-on-Trent City Council	-	66,384	(26,432)	(12,989)	26,963
NHS EST	-	23,687	(12,928)	(1,529)	9,230
Lichfield District Council	-	9,780	(3,780)	3,685	9,685
ESTCABMM	-	16,909	(7,672)	-	9,237
Staffordshire Moorlands District Council,	-	13,000	(14,158)	2,260	1,102
Stafford Borough Council	-	25,556	(24,807)	13,241	13,990
East Staffordshire Borough Council	-	7,870	(3,297)	2,018	6,591
Newcastle-under-Lyme Borough Council	-	-	(2,014)	3,681	1,667
Cannock Chase District Council	-	16,250	(3,161)	8,997	22,086
	126,911	756,300	(727,559)	14,104	169,756

BEAT THE COLD CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Restricted funds

(Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Eon & Staffordshire County Council	105,522	146,826	(167,032)	-	85,316
EBICO	9,124	-	-	-	9,124
SSCE	35,827	23,062	(38,455)	-	20,434
Energy Saving Trust	16,736	-	(169)	(17,267)	(700)
Stoke-on-Trent Fuel Vouchers	9,479	335,000	(336,721)	-	7,758
Minimum Energy Efficiency Standards.(MEES)	1,341	-	-	(1,341)	-
Cannock Chase District Council – Solar Batteries	(1,665)	36,083	(29,439)	-	4,979
	<u>176,364</u>	<u>540,971</u>	<u>(571,816)</u>	<u>(18,608)</u>	<u>126,911</u>

SSCE Keep Warm, Keep Well -To support patients who are referred to Beat the Cold by medical professionals, with energy advice and support.

Stoke-on- Trent City Council Household Support Fund - To deliver fuel vouchers to residents in fuel poverty.

EON & Staffordshire County Council Warmer Homes - to provide home energy advice as wraparound support to residents who have received energy efficiency measures.

Cannock Chase District Council Solar Batteries - Installation of batteries for solar in support of renewable energy provision, and corresponding wraparound support.

Stoke-on-Trent City Council, Lichfield District Council, Staffordshire Moorlands District Council, Stafford Borough Council, East Staffordshire Borough Council, Newcastle-under-Lyme Borough Council, Cannock Chase District Council – Local authority-commissioned energy advice work for residents of each individual geographical area in support of reduction of fuel poverty.

NHS EST – To further health work for the county by supporting additional patients with affordable warmth advice.

ESTCABMM – To provide energy advice to residents through a key partnership.

BEAT THE COLD CIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Unrestricted funds - designated

The income funds of the charity include the following designated funds which have been set aside out of the unrestricted funds by the trustees to provide the charity with funds in the event of unexpected developments or closure.

	At 1 April 2023 £	Transfers £	At 31 March 2024 £
Contingency	93,756	6,435	100,191
Previous year:	At 1 April 2022 £	Transfers £	At 31 March 2023 £
Contingency	90,337	3,419	93,756

16 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Current assets/(liabilities)	72,264	100,191	169,756	342,211
	72,264	100,191	169,756	342,211
	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:				
Current assets/(liabilities)	53,386	93,756	126,911	274,053
	53,386	93,756	126,911	274,053

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).