

Charity number: 1165908

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Unaudited

Trustees' report and financial statements

For the year ended 31 December 2022

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

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The Good Deeds Foundation (in memory of Maher Farid Irsheid)

**Reference and administrative details of the Charity, its Trustees and advisers
For the year ended 31 December 2022**

| | |
|----------------------------------|--|
| Trustees | Edourd De Langlade, Trustee Farideh Irshaid, Trustee Jannik Wenger, Trustee |
| Charity registered number | 1165908 |
| Principal office | Carter Lemon Cameron LLP 6th Floor 10 Aldersgate Street London EC1A 4HJ |
| Accountants | Kreston Reeves LLP Chartered Accountants 2nd Floor 168 Shoreditch High Street London E1 6RA |
| Solicitors | Carter Lemon Cameron LLP (previously Sookias & Sookias LLP) 6th Floor 10 Aldersgate Street London EC1A 4HJ |

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Trustees' report

For the year ended 31 December 2022

The Trustees present their annual report together with the financial statements of the The Good Deeds Foundation (in memory of Maher Farid Irsheid) for the 1 January 2022 to 31 December 2022.

Objectives and activities

a. Policies and objectives

This year, showed a small reduction in our charity work due to health issues with one of our trustees, however we managed to continue all past projects and add one more beneficiary for our charity. The main areas we worked on were;

The main areas we worked on were:

- 1) Feeding and gifting the poor for Ramadan and Eid,
- 2) Maintenance of Scholarships,
- 3) Maintenance of Environmental projects,
- 4) Educational programmes on all premises in person and;
- 5) Donations to other charities and this year we added a new Jordanian crowd funding charity platform called Tadamon.

Achievements and performance

a. Review of activities

2022 has been the most efficient, automated year for our charity. Food parcels for Ramadan and Eid Udhia were automatically sent to all those who need it in all our locations and delivered efficiently and on time. We have also managed to compile a list of names (including ID numbers and addresses), of all those who have received donations, so that we can check with them if more is needed in the new year or not.

Two students have graduated this year and we are in the process of finding two more scholarships to replace those who have already graduated. One of those who graduated is a medical doctor. We will try to focus on scholarships in science, technology, engineering and mathematics. As most of the people are applying for the scholarships in those fields, as it is more expensive than humanities field.

Our cultural and educational programme have worked very well without a single glitch, thank God. We have had around 3,000 participants in these programmes in 2022. We aim to increase that by 500 students in the coming year (2023). As for the environment, this has been the slowest and most painful part of our programme. Half the trees from one of the forests in Jordan did not make it during 2022 and we have had to replant almost half the forest in 2022, but luckily the shrubs were donated by the Ministry of Agriculture and Forestry in Jordan. We have had to water them a few times during 2022.

As for external donations to other charities, we have added one charity – Tadamon a crown funding charity platform, alongside UN organisations and Jordanian registered charities. We are hoping to identify and seed more local charities next year, provided they meet our criteria and international compliance standards.

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Trustees' report (continued) For the year ended 31 December 2022

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Principal funding

This charity is privately funded by the trustees.

Structure, governance and management

a. Constitution

The Good Deeds Foundation (in memory of Maher Farid Irsheid) is a registered charity, number 1165908, and is constituted under a Trust deed.

The principal object of the Charity is to provide assistance to the people of the East and West Bank of the River Jordan including the Palestinian territories, Jordan and Israel.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. Principal activities

The principle activities have not changed at all this year either. We have cut back a little bit, due to health issues of one of our trustees. Our charity is still an educational, cultural and environmental charity that focuses on helping the poor and the underprivileged communities in all 3 areas of our work. We will endeavour to expand, automate and reach poor communities in the coming year, especially with the cost of living crisis that has hit the world hard in recent months. God rest your soul, Maher Farid Irsheid, and I hope you are proud of how we are continuing your legacy and expanding to help the meek in these communities who were always the closet to your heart.

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Trustees' report (continued)

For the year ended 31 December 2022

Statement of Trustees' responsibilities

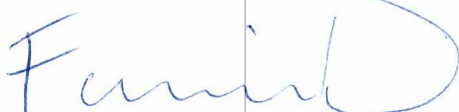
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 17 March 2023 and signed on their behalf by:



Farideh Irshaid
(Trustee)

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Independent examiner's report For the year ended 31 December 2022

Independent examiner's report to the Trustees of The Good Deeds Foundation (in memory of Maher Farid Irsheid) ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed 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 the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) 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 been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the 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 accounts do not accord with those records; or
3. the accounts 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.

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

**Independent examiner's report (continued)
For the year ended 31 December 2022**

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



P D Hudson

Dated: 17 March 2023

BA FCA

Kreston Reeves LLP

Chartered Accountants

2nd Floor

168 Shoreditch High Street

London

E1 6RA

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

**Statement of financial activities
For the year ended 31 December 2022**

| | Note | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|------------------------------------|------|------------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | |
| Charitable activities | 3 | 967,875 | 967,875 | 938,121 |
| Investments | 4 | 5,961 | 5,961 | - |
| Total income | | 973,836 | 973,836 | 938,121 |
| Expenditure on: | | | | |
| Charitable activities | 6 | 698,830 | 698,830 | 899,842 |
| Total expenditure | | 698,830 | 698,830 | 899,842 |
| Net movement in funds | | 275,006 | 275,006 | 38,279 |
| Reconciliation of funds: | | | | |
| Total funds brought forward | | 39,333 | 39,333 | 1,054 |
| Net movement in funds | | 275,006 | 275,006 | 38,279 |
| Total funds carried forward | | 314,339 | 314,339 | 39,333 |

The Statement of financial activities includes all gains and losses recognised in the year.


The notes on pages 10 to 17 form part of these financial statements.

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

**Balance sheet
As at 31 December 2022**

| | Note | £ | 2022 £ | £ | 2021 £ |
|--|------|----------------|----------------|---------------|---------------|
| Current assets | | | | | |
| Debtors | 10 | 800 | | 800 | |
| Cash at bank and in hand | | 711,579 | | 50,140 | |
| | | <u>712,379</u> | | <u>50,940</u> | |
| Creditors: amounts falling due within one year | 11 | (398,040) | | (11,607) | |
| Net current assets | | | <u>314,339</u> | | <u>39,333</u> |
| Total net assets | | | <u>314,339</u> | | <u>39,333</u> |
| Charity funds | | | | | |
| Restricted funds | 12 | - | | - | |
| Unrestricted funds | 12 | 314,339 | | 39,333 | |
| Total funds | | | <u>314,339</u> | | <u>39,333</u> |

The financial statements were approved and authorised for issue by the Trustees on 17 March 2023 and signed on their behalf by:



Farideh Irshaid
(Trustee)

The notes on pages 10 to 17 form part of these financial statements.

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

**Statement of cash flows
For the year ended 31 December 2022**

| | 2022 £ | 2021 £ |
|---|------------------|------------------|
| Cash flows from operating activities | | |
| Net cash used in operating activities | 655,478 | (252,558) |
| Cash flows from investing activities | | |
| Dividends, interests and rents from investments | 5,961 | - |
| Net cash provided by investing activities | 5,961 | - |
| Change in cash and cash equivalents in the year | 661,439 | (252,558) |
| Cash and cash equivalents at the beginning of the year | 50,140 | 302,698 |
| Cash and cash equivalents at the end of the year | 711,579 | 50,140 |

The notes on pages 10 to 17 form part of these financial statements

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Notes to the financial statements For the year ended 31 December 2022

1. General information

The Good Deeds Foundation (in memory of Maher Farid Irsheid) (the charity) is a Charitable Incorporated Organisation (CIO) and domiciled in the United Kingdom. The address of the principal office is Carter Lemon Camerons LLP, 6th Floor, 10 Aldersgate Street, London EC1A 4HJ. The principal activities of the charity are primarily an educational, cultural and environmental charity focusing on helping large amounts of underprivileged people in Jordan, Palestinian territories and Israel.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and 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 (FRS 102) published in October 2018 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Good Deeds Foundation (in memory of Maher Farid Irsheid) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

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

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Notes to the financial statements
For the year ended 31 December 2022**

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.4 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

2.5 Debtors

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

2.6 Cash at bank and in hand

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

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Notes to the financial statements
For the year ended 31 December 2022

2. Accounting policies (continued)

2.8 Financial instruments

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

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from charitable activities

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|------------|--|---------------------------------------|---------------------------------------|
| Donations | 967,875 | 967,875 | 938,121 |
| | <hr/> | <hr/> | <hr/> |
| Total 2021 | 938,121 | 938,121 | |
| | <hr/> | <hr/> | |

4. Investment income

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|--|--|---------------------------------------|---------------------------------------|
| Investment income - bank interest received | 5,961 | 5,961 | - |
| | <hr/> | <hr/> | <hr/> |

5. Analysis of grants and scholarships

| | Grants and scholarship s 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|--------------|--|---------------------------------------|---------------------------------------|
| Scholarships | 62,290 | 62,290 | 34,985 |
| | <hr/> | <hr/> | <hr/> |
| Total 2021 | 34,985 | 34,985 | |
| | <hr/> | <hr/> | |

Notes to the financial statements
For the year ended 31 December 2022

6. Analysis of expenditure on charitable activities

Summary by fund type

| | Unrestricted funds 2022 £ | Total 2022 £ | Total 2021 £ |
|------------------|--|-----------------------------|-----------------------------|
| Direct costs | 627,431 | 627,431 | 854,822 |
| Governance costs | 9,109 | 9,109 | 10,035 |
| Scholarships | 62,290 | 62,290 | 34,985 |
| | <u>698,830</u> | <u>698,830</u> | <u>899,842</u> |
| Total 2021 | <u>899,842</u> | <u>899,842</u> | |

7. Analysis of expenditure by activities

| | Activities undertaken directly 2022 £ | Grant funding of activities 2022 £ | Support costs 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|------------------|--|---|---|---------------------------------------|---------------------------------------|
| Direct costs | 627,431 | - | - | 627,431 | 854,822 |
| Governance costs | - | - | 9,109 | 9,109 | 10,035 |
| Scholarships | - | 62,290 | - | 62,290 | 34,985 |
| | <u>627,431</u> | <u>62,290</u> | <u>9,109</u> | <u>698,830</u> | <u>899,842</u> |
| Total 2021 | <u>854,822</u> | <u>34,985</u> | <u>10,035</u> | <u>899,842</u> | |

Notes to the financial statements
For the year ended 31 December 2022

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

| | Total funds 2022 £ | Total funds 2021 £ |
|--|---------------------------------------|-----------------------------|
| Staff costs | 4,697 | 24,171 |
| Foreign exchange gain/loss | (5,945) | (4,052) |
| Ramadan, Eid al Fitr and Eid al-Adha donations | 209,209 | 120,035 |
| Rent for charity headquarters for meetings during COVID-19 for safety | 89,541 | 51,885 |
| Cultural donations | 265,885 | 448,978 |
| External donations to charities (United Nations Relief and Works Agency) | 64,044 | 165,183 |
| COVID-19 measures | - | 48,622 |
| | 627,431 | 854,822 |

Analysis of support costs

| | Total funds 2022 £ | Total funds 2021 £ |
|-----------------------------|---------------------------------------|-----------------------------|
| Legal and professional fees | 1,463 | 4,995 |
| Accountancy fees | 7,646 | 5,040 |
| | 9,109 | 10,035 |

8. Independent examiner's remuneration

| | 2022 £ | 2021 £ |
|---|-------------------|--------------|
| Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts | 3,000 | 2,520 |
| Fees payable to the Charity's independent examiner in respect of: All other services not included above | 3,000 | 2,520 |

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

**Notes to the financial statements
For the year ended 31 December 2022**

10. Debtors

| | 2022 £ | 2021 £ |
|----------------------------|------------------|------------|
| Due within one year | | |
| Trade debtors | 800 | 800 |
| | <u>800</u> | <u>800</u> |

11. Creditors: Amounts falling due within one year

| | 2022 £ | 2021 £ |
|------------------------------|-----------------------|---------------|
| Other creditors | 392,040 | 207 |
| Accruals and deferred income | 6,000 | 11,400 |
| | <u>398,040</u> | <u>11,607</u> |

12. Statement of funds

Statement of funds - current year

| | Balance at 1 January 2022 £ | Income £ | Expenditure £ | Balance at 31 December 2022 £ |
|---------------------------|--|---------------------|--------------------------|--|
| Unrestricted funds | | | | |
| General Funds | 39,333 | 973,836 | (698,830) | 314,339 |
| | <u>39,333</u> | <u>973,836</u> | <u>(698,830)</u> | <u>314,339</u> |

Statement of funds - prior year

| | Balance at 1 January 2021 £ | Income £ | Expenditure £ | Balance at 31 December 2021 £ |
|---------------------------|--|---------------------|--------------------------|--|
| Unrestricted funds | | | | |
| General Funds | 1,054 | 938,121 | (899,842) | 39,333 |
| | <u>1,054</u> | <u>938,121</u> | <u>(899,842)</u> | <u>39,333</u> |

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

**Notes to the financial statements
For the year ended 31 December 2022**

13. Summary of funds

Summary of funds - current year

| | Balance at 1 January 2022 £ | Income £ | Expenditure £ | Balance at 31 December 2022 £ |
|---------------|--------------------------------------|----------------|------------------|---|
| General funds | 39,333 | 973,836 | (698,830) | 314,339 |

Summary of funds - prior year

| | Balance at 1 January 2021 £ | Income £ | Expenditure £ | Balance at 31 December 2021 £ |
|---------------|--------------------------------------|-------------|------------------|---|
| General funds | 1,054 | 938,121 | (899,842) | 39,333 |

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Unrestricted funds 2022 £ | Total funds 2022 £ |
|-------------------------------|------------------------------------|-----------------------------|
| Current assets | 712,379 | 712,379 |
| Creditors due within one year | (398,040) | (398,040) |
| Total | 314,339 | 314,339 |

Analysis of net assets between funds - prior year

| | Unrestricted funds 2021 £ | Total funds 2021 £ |
|-------------------------------|------------------------------------|-----------------------------|
| Current assets | 50,940 | 50,940 |
| Creditors due within one year | (11,607) | (11,607) |
| Total | 39,333 | 39,333 |

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

**Notes to the financial statements
For the year ended 31 December 2022**

15. Reconciliation of net movement in funds to net cash flow from operating activities

| | 2022 £ | 2021 £ |
|--|------------------|-----------|
| Net income for the year (as per Statement of Financial Activities) | 275,006 | 38,279 |
| Adjustments for: | | |
| Increase/(decrease) in creditors | 222,404 | (288,053) |
| Net cash provided by/(used in) operating activities | 497,410 | (249,774) |

16. Analysis of cash and cash equivalents

| | 2022 £ | 2021 £ |
|--------------|------------------|-----------|
| Cash in hand | 711,579 | 50,140 |

17. Analysis of changes in net debt

| | At 1 January 2022 £ | Cash flows £ | At 31 December 2022 £ |
|--------------------------|---------------------------------------|------------------------|---|
| Cash at bank and in hand | 50,140 | 661,439 | 711,579 |
| Debt due within 1 year | (207) | (391,833) | (392,040) |
| | 49,933 | 269,606 | 319,539 |