

Charity Registration Number: 1170490

PENNINE PEN ANIMAL RESCUE
A Charitable Incorporated Organisation (CIO)

TRUSTEES' ANNUAL REPORT AND
FINANCIAL STATEMENTS

For The Year Ended

31st March 2022

PENNINE PEN ANIMAL RESCUE

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PENNINE PEN ANIMAL RESCUE

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

| | |
|--------------------------------|---|
| Registered Charity Name | Pennine Pen Animal Rescue |
| Charity Number | 1170490 |
| Registered Office | Honeywell Lane Oldham OL8 2JP |
| Trustees | Laurence Day Andrea Whitmore Dena Dessoky Joanne Loake (appointed on 14/10/2021) Rebecca Braid (appointed on 14/10/2021) |
| Accountants | Community Accounting Lancashire C.I.C. Foxfields 9 Norley Close Chadderton Oldham OL1 2RA |
| Bankers | NatWest Bank 10 Yorkshire Street Oldham OL1 1QT Co-Operative Bank Business Direct PO Box 250 Skelmersdale WN8 6WT |

PENNINE PEN ANIMAL RESCUE

TRUSTEES ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and the unaudited financial statements of the charity for the period ended 31 March 2022.

Structure, Governance and Management

Pennine Pen Animal Rescue CIO (registered charity number 1170490) is governed by a constitution and was registered as a CIO (Charitable Incorporated Organisation) on 30 November 2016.

The principal address for the Charity is – Honeywell Lane, Oldham, OL8 2JP.

The Charity operates an animal rescue centre at Honeywell Lane, Oldham; and also operates a number of charity shops in the Oldham area. To facilitate this operation there is both paid staff and volunteers.

Trustees in this period were:

- Andrea Whitmore
- Dena Dessoky
- Laurence Day
- Joanne Loake (appointed 14/10/2021)
- Rebecca Braid (appointed 14/10/2021)

The Trustees meet on a regular basis to discuss all aspects of the charity to include financial planning and control; staffing levels; veterinary issues; rehoming policies; maintenance and repairs; and also any health and safety matters. The Trustees will seek expert financial; legal; compliance; and employment advice when necessary.

Trustees Selection

Trustees are recruited on the basis of their individual skills and expertise appertaining to the needs and requirements of the Charity. The trustees are elected by members at the Annual General Meeting

All new Trustees are provided with a copy of the Constitution, and past accounts are available.

The induction of new Trustees is undertaken by the Chairman and at least one other experienced Trustee, and all new Trustees are provided with all information available from the Charity Commission.

Remuneration and Expenses

All Trustees give their time on a voluntary basis and receive no benefit of any sort from the Charity.

Funds held as custodian trustee on behalf of others

Pennine Pen Animal Rescue CIO has not acted as a custodian trustee during this accounting period.

Objectives and Activities

The Charitable Objectives of Pennine Pen Animal Rescue, as set out in the Constitution of the CIO are:

- Provide sanctuary to unwanted and abandoned animals;
- Never put a healthy animal to sleep, so long as it can have a good quality of life and euthanasia is only an option after taking specialist veterinary advice;
- To neuter all animals in our care to prevent unwanted litters;
- To vaccinate all animals in our care to prevent the spread of disease;
- To microchip all our animals as a means of permanent identification and to ensure the return of an animal to its owner;
- To give all the animals in our care the love and attention they deserve;
- To inspect all prospective new homes to ensure suitability for animal and owner;
- To help and support people on low incomes to neuter their pets and provide food for their animals for a limited period and where funds permit;
- To educate and advise the public in caring for their pets correctly.

PENNINE PEN ANIMAL RESCUE
TRUSTEES ANNUAL REPORT continued
FOR THE YEAR ENDED 31 MARCH 2022

Public Benefit

The trustees have regard to the guidance issued by the Charity Commission on public benefit, and discuss this at our Trustees meetings where we plan and make decisions for the carrying out of our activities to which the guidance is relevant.

Financial Review

The financial year April 1st 2021 to March 31st 2022 was slightly affected by the Coronavirus/Covid19 restrictions but only for the first two weeks of April 2021.

This substantially allowed the Charity to return to normal activities in relation to fundraising, rehoming of animals, and the Charity shops.

The situation since April 2021 has been the increase in costs across the board which are much greater than would have been expected, and the Trustees are currently planning suitable and appropriate strategies to deal with this.

Reserves Policy

Our policy is to hold a minimum of 3 months running costs in our free reserves (unrestricted funds).

Achievements and Performance

The treatment and rehoming of animals was as expected during this period, and the Charity shops have performed well. The opportunities for fundraising events is now returning to pre pandemic levels.

The Trustees Annual Report was approved by the Board of Trustees on the 17th of January 2023 and signed by:



Laurence Day
Trustee

PENNINE PEN ANIMAL RESCUE

REPORT TO THE MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF PENNINE PEN ANIMAL RESCUE

FOR THE YEAR ENDED 31 MARCH 2022

I report on the accounts for the year ended 31 March 2022 set out on pages 6 to 13.

Respective Responsibilities of Trustees and Examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

The charity's trustees consider an audit is not required for this year under section 144 of the 2011 Act, and that an independent examination is needed.

It is my responsibility as independent examiner to:

- ~ examine the accounts under section 145 of the 2011 Act
- ~ follow the applicable Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and;
- ~ to state whether particular matters have come to my attention

Basis of Independent Examiners Report

My examination was carried out in accordance with the Directions given by the Charity commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiners Statement

I have completed my examination for the year ended 31 March 2022.

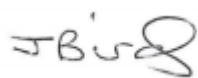
I can confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- ~ accounting records were not kept in accordance with section 130 of the 2011 Act or
- ~ the accounts do not accord with the accounting records to comply with the accounting requirements of the 2011 Act
- ~ the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiners Qualification

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, being a Fellow Member of the Association of Accounting Technicians, which is one of the listed bodies.



19th January 2023

Miss Jacqueline Bird F.M.A.A.T.

Practising Licence Number: 1003659

Community Accounting Lancashire C.I.C.

Foxfields, 9 Norley Close, Chadderton, Oldham, OL1 2RA

PENNINE PEN ANIMAL RESCUE

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 MARCH 2022

| | | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Total Funds 2022 £ | Total Funds 2021 £ |
|------------------------------------|--------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| | <i>Notes</i> | | | | |
| Income from: | | | | | |
| Grants and donations | 2 | 54,799 | - | 54,799 | 105,985 |
| Charitable activities | 3 | 9,884 | - | 9,884 | 13,078 |
| Other Trading Activities | 4 | 176,200 | - | 176,200 | 78,573 |
| Other income | 5 | <u>31,780</u> | <u>-</u> | <u>31,780</u> | <u>97,885</u> |
| Total | | <u>272,663</u> | <u>-</u> | <u>272,663</u> | <u>295,521</u> |
| Expenditure on: | | | | | |
| Raising funds | | - | - | - | - |
| Charitable activities | 6 | 256,469 | - | 256,469 | 211,434 |
| Other expenditure | 8 | <u>11,588</u> | <u>-</u> | <u>11,588</u> | <u>8,982</u> |
| Total | | <u>268,057</u> | <u>-</u> | <u>268,057</u> | <u>220,416</u> |
| Net income/(expenditure) | | <u>4,606</u> | <u>-</u> | <u>4,606</u> | <u>75,105</u> |
| Transfers between funds | | - | - | - | - |
| Net movement in funds | | <u>4,606</u> | <u>-</u> | <u>4,606</u> | <u>75,105</u> |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | <u>209,107</u> | <u>-</u> | <u>209,107</u> | <u>134,002</u> |
| Total funds carried forward | 14 | <u>213,713</u> | <u>-</u> | <u>213,713</u> | <u>209,107</u> |

The notes on pages 8 to 13 form part of these financial statements.

Note 15 to the accounts shows a comparative Statement of Financial Activities for the year ended 31 March 2021.

PENNINE PEN ANIMAL RESCUE

BALANCE SHEET

AS AT 31 MARCH 2022

| | <i>Notes</i> | 2022 £ | £ | 2021 £ | £ |
|---|--------------|-----------------------|-----------------------|------------------|----------------|
| FIXED ASSETS | | | | | |
| Tangible Fixed Assets | 9 | | 123,838 | | 123,065 |
| CURRENT ASSETS | | | | | |
| Prepayments & Accrued Income | 10 | 2,937 | | 3,126 | |
| Debtors | 11 | 65 | | 207 | |
| Cash at Bank and in Hand | | <u>125,546</u> | | <u>129,497</u> | |
| | | 128,548 | | 132,830 | |
| CREDITORS: Amounts falling due within one year | 12 | (7,045) | | (10,222) | |
| NET CURRENT ASSETS | | | <u>121,503</u> | | <u>122,608</u> |
| CREDITORS: Amounts falling due after one year | 13 | (31,628) | | (36,566) | |
| NET CURRENT ASSETS/(LIABILITIES) | | | <u>89,875</u> | | <u>86,042</u> |
| TOTAL ASSETS | | | <u>213,713</u> | | <u>209,107</u> |
| FUNDS OF THE CHARITY | | | | | |
| Unrestricted Funds | | | 213,713 | | 209,107 |
| Restricted Funds | | | <u>-</u> | | <u>-</u> |
| TOTAL FUNDS | 14 | | <u>213,713</u> | | <u>209,107</u> |

The financial statements were approved by the Board of Trustees on the 17th of January 2023 and signed on their behalf:



Laurence Day
Trustee

PENNINE PEN ANIMAL RESCUE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of accounting

Historically, up until the year ended 31st of March 2020, the charity prepared their accounts on a 'Receipts and Payments' basis. However, as the income of the charity exceeded £250,000 in the last financial year, for the year ended the 31st of March 2021, the financial statements are now prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 [as updated through Update Bulletin 1 published on 2 February 2016 and also Update Bulletin 2 published on 5 October 2018) – (Charities SORP (FRS 102)], the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Going Concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

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

Restricted funds are to be used for specified purposes as laid down by the donor.

Expenditure which meets these criteria's is identified to the fund, together with a fair allocation of overheads and support costs.

Unrestricted funds are for grants, donations and other incoming resources received or generated for charitable purposes.

Resources expended

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to applicable expenditure headings.

Charitable expenditure shall include all expenditure directly related to the objects of the charity, including the cost of goods and services, that have been incurred in charitable activities.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount for the obligation can be measured reliably.

Governance costs

Governance costs shall include all expenditure directly related to the administration of the charity including expenditure incurred in the management of the charity's assets, organisational administration and compliance with charitable and statutory requirements.

Fixed assets

Fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000.

They are initially recorded at cost and depreciated on a straight line reducing balance basis in order to write the asset off over its estimated useful life.

Taxation

Value added tax for the period is recognised at the amount payable and receivable in the statement of financial activities, except for any amounts due to the charity as enacted by the balance sheet date.

PENNINE PEN ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

2. INCOME FROM GRANTS & DONATIONS

| | Unrestricted Funds | Restricted Funds | 2022 Total Funds | 2021 Total Funds |
|--------------------------------|-------------------------------|-----------------------------|---------------------------------|---------------------------------|
| | £ | £ | £ | £ |
| Support Adoption for Pets | 500 | - | 500 | 15,237 |
| Oldham Lord Mayors Appeal Fund | - | - | - | 2,000 |
| First Choice Homes Grant | - | - | - | 2,000 |
| Legacies | 1,100 | - | 1,100 | 28,122 |
| Donations | <u>53,199</u> | <u>-</u> | <u>53,199</u> | <u>58,626</u> |
| | <u>54,799</u> | <u>-</u> | <u>54,799</u> | <u>105,985</u> |

3. INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted Funds | Restricted Funds | 2022 Total Funds | 2021 Total Funds |
|-----------------|-------------------------------|-----------------------------|---------------------------------|---------------------------------|
| | £ | £ | £ | £ |
| Rehoming Fees | 9,784 | - | 9,784 | 12,908 |
| Cattery Sponsor | <u>100</u> | <u>-</u> | <u>100</u> | <u>170</u> |
| | <u>9,884</u> | <u>-</u> | <u>9,884</u> | <u>13,078</u> |

4. OTHER TRADING ACTIVITIES

| | Unrestricted Funds | Restricted Funds | 2022 Total Funds | 2021 Total Funds |
|------------------|-------------------------------|-----------------------------|---------------------------------|---------------------------------|
| | £ | £ | £ | £ |
| Shop Sales | 153,620 | - | 153,620 | 63,312 |
| Online Sales | 6,822 | - | 6,822 | - |
| Merchandise Sold | 1,150 | - | 1,150 | 900 |
| Recycling Rags | 7,899 | - | 7,899 | 4,113 |
| Fundraising | 5,175 | - | 5,175 | 9,520 |
| Collection Boxes | 1,323 | - | 1,323 | 570 |
| Memberships | <u>211</u> | <u>-</u> | <u>211</u> | <u>158</u> |
| | <u>176,200</u> | <u>-</u> | <u>176,200</u> | <u>78,573</u> |

PENNINE PEN ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

5. OTHER INCOME

| | Unrestricted Funds | Restricted Funds | 2022 Total Funds | 2021 Total Funds |
|---|-----------------------|---------------------|------------------------|------------------------|
| | £ | £ | £ | £ |
| Government Grant (HMRC Job Retention Scheme)* | 7,221 | - | 7,221 | 20,415 |
| OMBC Local Restrictions Support Grant* | 8,001 | - | 8,001 | 59,008 |
| Output VAT | 1,818 | - | 1,818 | 2,965 |
| Sundry Income** | 14,740 | - | 14,740 | 15,497 |
| | <u>31,780</u> | <u>-</u> | <u>31,780</u> | <u>97,885</u> |

*During the period the charity benefitted from £15,222 (2021: £79,423) of Government Grants in the form of £7,221 (2021: £20,415) from the Coronavirus HMRC Job Retention Scheme and £8,001 (2021: £59,008) received from Oldham MBC for the Local Restrictions Support Grant.

In accordance with the accounting policy, this credit is included in 'Other Income' within the 'Statement of Financial Activities (Income and Expenditure Account)' over the same period as the staff costs for which it compensates and for which the coronavirus restrictions impacted.

**Sundry Income includes £7,365 of HMRC VAT Refunds (2021: £10,433.91).

6. EXPENDITURE ON CHARITABLE ACTIVITIES

| | Unrestricted Direct & Governance Costs | Restricted Direct & Governance Costs | Unrestricted Support Costs | Restricted Support Costs | 2022 Total Funds | 2021 Total Funds |
|--|---|---|----------------------------------|--------------------------------|------------------------|------------------------|
| | £ | £ | £ | £ | £ | £ |
| Salaries Costs | 156,938 | - | - | - | 156,938 | 125,155 |
| Veterinary Fees | 28,413 | - | - | - | 28,413 | 33,956 |
| Rent, Rates & Utilities | - | - | 30,455 | - | 30,455 | 18,566 |
| Insurances | - | - | 5,938 | - | 5,938 | 2,752 |
| Maintenance & Repairs | - | - | 11,927 | - | 11,927 | 6,208 |
| Stationery, Postage, Telephones & Advertising | - | - | 1,263 | - | 1,263 | 2,215 |
| Merchandise | - | - | - | - | - | 280 |
| Vehicle Costs | - | - | 4,261 | - | 4,261 | 2,866 |
| Mortgage Costs | 1,956 | - | - | - | 1,956 | 4,859 |
| Accounts & Payroll Costs | 1,522 | - | - | - | 1,522 | 2,510 |
| Bank & Card Costs | 1,374 | - | - | - | 1,374 | 930 |
| Depreciation | - | - | 2,253 | - | 2,253 | 2,000 |
| Sundry Costs | - | - | 10,169 | - | 10,169 | 9,137 |
| | <u>190,203</u> | <u>-</u> | <u>66,266</u> | <u>-</u> | <u>256,469</u> | <u>211,434</u> |

Total resources expended are stated after charging:

| | 2022 | 2021 |
|------------------------------|-------|-------|
| | £ | £ |
| Independent examination fees | 1,295 | 1,295 |

PENNINE PEN ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

7. STAFF COSTS

The movement in the year is after charging:

| | 2022 | 2021 |
|--------------|----------------|----------------|
| | £ | £ |
| Salary Costs | <u>156,938</u> | <u>125,155</u> |

Average number of employees during the year was 13, an average of 11 full time equivalent (2021: 11, FTE: 9).

No employee received emoluments of £60,000 or above (2021: none).

No Trustees were paid any remuneration or expenses during the course of the year (2021: none).

8. OTHER EXPENDITURE

| | Unrestricted Funds | Restricted Funds | 2022 Total Funds | 2021 Total Funds |
|-----------|-----------------------|---------------------|------------------------|------------------------|
| | £ | £ | £ | £ |
| Input VAT | 11,588 | - | 11,588 | 8,982 |
| | <u>11,588</u> | <u>-</u> | <u>11,588</u> | <u>8,982</u> |

9. TANGIBLE FIXED ASSETS

| | Property | Vehicles | Equipment & Fittings | Total |
|---|-----------------------|---------------------|-------------------------|-----------------------|
| | £ | £ | £ | £ |
| Cost or Valuation | | | | |
| Cost at 01/04/21 | 115,000 | 12,100 | 1,265 | 128,365 |
| Additions | - | - | 3,026 | 3,026 |
| Revaluations | - | - | - | - |
| Disposals | - | - | - | - |
| Cost at 31/03/22 | 115,000 | 12,100 | 4,291 | 131,391 |
| Accumulated Depreciation | | | | |
| Accumulated Depreciation at 01/04/21 | - | 5,300 | - | 5,300 |
| Depreciation charge for the year | - | 2,000 | 253 | 2,253 |
| Revaluations | - | - | - | - |
| Disposals | - | - | - | - |
| Accumulated Depreciation at 31/03/22 | - | 7,300 | 253 | 7,553 |
| Net Book Value | | | | |
| Net Book Value at 31/03/21 | 115,000 | 6,800 | 1,265 | 123,065 |
| Net Book Value at 31/03/22 | <u>115,000</u> | <u>4,800</u> | <u>4,038</u> | <u>123,838</u> |

PENNINE PEN ANIMAL RESCUE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

10. PREPAYMENTS & ACCRUED INCOME

| | 2022 | 2021 |
|----------------|---------------------|---------------------|
| | £ | £ |
| Prepayments | 2,937 | 2,726 |
| Accrued Income | <u>-</u> | <u>400</u> |
| | <u>2,937</u> | <u>3,126</u> |

11. DEBTORS

| | 2022 | 2021 |
|---------------|------------------|-------------------|
| | £ | £ |
| Trade Debtors | - | - |
| Output VAT | <u>65</u> | <u>207</u> |
| | <u>65</u> | <u>207</u> |

12. CREDITORS: Amounts falling due within one year

| | 2022 | 2021 |
|-----------------|---------------------|----------------------|
| | £ | £ |
| Trade Creditors | - | - |
| Input VAT | 1,087 | 147 |
| Accruals | <u>5,958</u> | <u>10,075</u> |
| | <u>7,045</u> | <u>10,222</u> |

13. CREDITORS: Amounts falling due after one year

| | 2022 | 2021 |
|----------|----------------------|----------------------|
| | £ | £ |
| Mortgage | <u>31,628</u> | <u>36,566</u> |
| | <u>31,628</u> | <u>36,566</u> |

The charity has a mortgage secured against the rescue centre, Honeywell Lane building. This is secured against the value of the building which is currently valued at cost of £115,000.

14. FUNDS ANALYSIS

| Fund Name | Balance as at 1 April 2021 | Receipts | Payments | Balance as at 31 March 2022 |
|--------------------|-------------------------------|-----------------------|-------------------------|--------------------------------|
| | £ | £ | £ | £ |
| Unrestricted Funds | 209,107 | 272,663 | (268,057) | 213,713 |
| Restricted Funds | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| TOTAL FUNDS | <u>209,107</u> | <u>272,663</u> | <u>(268,057)</u> | <u>213,713</u> |

PENNINE PEN ANIMAL RESCUE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

15. COMPARATIVE INFORMATION

| | | Unrestricted Funds 2021 (previous year) £ | Restricted Funds 2021 (previous year) £ | Total Funds 2021 (previous year) £ |
|------------------------------------|--------------|---|---|--|
| | <i>Notes</i> | | | |
| Income from: | | | | |
| Grants and donations | 2 | 105,985 | - | 105,985 |
| Charitable activities | 3 | 13,078 | - | 13,078 |
| Other Trading Activities | 4 | 78,573 | - | 78,573 |
| Other income | 5 | <u>97,885</u> | <u>-</u> | <u>97,885</u> |
| Total | | <u>295,521</u> | <u>-</u> | <u>295,521</u> |
| Expenditure on: | | | | |
| Raising funds | | - | - | - |
| Charitable activities | 6 | 211,434 | - | 211,434 |
| Other expenditure | 8 | <u>8,982</u> | <u>-</u> | <u>8,982</u> |
| Total | | <u>220,416</u> | <u>-</u> | <u>220,416</u> |
| Net income/(expenditure) | | <u>75,105</u> | <u>-</u> | <u>75,105</u> |
| Transfers between funds | | - | - | - |
| Net movement in funds | | <u>75,105</u> | <u>-</u> | <u>75,105</u> |
| Reconciliation of funds: | | | | |
| Total funds brought forward | | <u>134,002</u> | <u>-</u> | <u>134,002</u> |
| Total funds carried forward | 14 | <u>209,107</u> | <u>-</u> | <u>209,107</u> |