

The Somerset Centre, Brighton

Charity No. 1170520

Company No. CE009231

Trustee's Report and Unaudited Accounts

31 March 2023

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THE SOMERSET CENTRE, BRIGHTON
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023

CHARITY NUMBER: 1170520

Company No: CE009231

CHARITY ADDRESS: 62 St James's Street,
Brighton, East Sussex.
BN2 1PR.

TRUSTEES Mr John Barry
Mrs Cigdem Ford
Ms Frances Horsley
Miss Pamela Lord (Appointed 23.01.2023)
Mr David Miller
Rev Helen Rose (Appointed 31.01.2022, Resigned 20.12.2022)
Dr Jane Traies
Mr Nigel Wright (Resigned 30.4.2022)

CHAIR: Mr John Barry

TREASURER: Mr Nigel Wright (from 01.03.2022 to 30.04.2022)
(Vacancy from 01.05.2022)

SECRETARY: (Vacancy from 01.04.2022)

MANAGER: Ms Judith Eighteen (Resigned 06.02.2023)
Mr Robert Henly (Acting Manager from 08.02.2023)

B&HCC HEALTH & ADULT SOCIAL CARE REPRESENTATIVE:

Ms Judith Cooper, Commissioning and Contracts Manager, Health & Adult
Social Care, Brighton & Hove City Council

PRINCIPAL BANKERS: Co-Operative Bank,
Delf House. Southway,
Skelmersdale,
Lancashire, WN8 6WT.

ACCOUNTANTS: Marsh & Co
254 Upper Shoreham Road
Shoreham by Sea
BN45 6BF

THE SOMERSET CENTRE, BRIGHTON
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees of The Somerset Centre, Brighton present their Report and Examined Financial Statement of Accounts for the 12 months to 31 March 2023. The Trustees consider the accounts comply with the current statutory requirements, its governing constitution and the Charity Commission Statement of Recommended Practice.

Structure, Governance and Management

The Somerset Centre, Brighton was registered with the Charity Commission as a Charitable Incorporated Organisation (a CIO) on 2 December 2016. In the transition period up to October 2017 the trustees adopted a new Constitution for the CIO and passed a resolution to enable the CIO to carry on the work of the charity formerly known as the Somerset Day Centre. The Somerset Centre, Brighton took over the operation of the Day Centre on 1 October 2017.

In August 2021 the merger of the Somerset Day Centre and The Somerset Centre, Brighton was confirmed by the Charity Commission. This ensures that donations to the former charity can be accepted by the new one, and the Somerset Day Centre was finally removed from the Register of Charities.

The Somerset Centre, Brighton, situated in the heart of Brighton's Kemptown, aims to provide a maximum of 23 places each day for vulnerable local older people (dependent on need). We serve mainly East Brighton and Queens Park, which include areas ranked among the most deprived in Britain (Source: English Index of Deprivation, 2019). People with transport can attend from further away. Normally the Day Centre aims to provide an average of 82 places and lunches per week. The pandemic and lockdowns of 2020-21 resulted in significantly reduced attendances, but there continues to be a gradual recovery in the numbers of those attending.

Governing Document

We operate under a new **Constitution** adopted in 2017 and which sets out how the charity is run.

How the Charity is constituted

We are a Charitable Incorporated Organisation.

Trustees

The Trustees who served during the 12 months under review are listed above. During 2022-23 8 people served as trustees (two retired during the year, and one new appointment was made). They, together with the Manager and any Deputy Manager of the Day Centre, form the Management Committee. Our procedure for appointing trustees follows Charity Commission guidelines and is reviewed regularly. New trustees are appointed by the existing ones, are confirmed at the AGM, and serve until the following AGM. The officers (Chair, Vice-Chair, Treasurer and Secretary) are elected at each AGM. All Trustees give their time voluntarily and receive no remuneration or benefits for their duties as trustees (other than for minor expenses such as stationery and postage costs, etc). A recruitment programme for new trustees has been in place since 2021, when the Day Centre resumed whole-day sessions following the Covid pandemic.

THE SOMERSET CENTRE, BRIGHTON
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Objectives and Activities

Objects of the charity as set out in the governing document.

To relieve the aged, sick, or disabled residents of Brighton and to assist in providing in the interest of social welfare and with the object of improving their condition of life a Day Centre with facilities for maintaining and improving the health of such persons and facilities for their recreation or leisure time occupations.

Public benefit statement about activities to meet our objects.

1. Our work produces these identifiable benefits:

- a. Reduces anxiety and isolation and provides companionship.
- b. Improves health and well-being and widens members' knowledge of other services, reduces visits to GPs and other health services.
- c. Provides personal care.
- d. Encourages mobility, activity, and participation.
- e. Stimulates independence, ambition and encourages choice.
- f. Supports friendship and promotes community engagement outside the day centre.
- g. Promotes education and learning.
- h. Promotes equality and diversity.
- i. Promotes prevention and early intervention.
- j. Supports members by remaining flexible and listening to needs.
- k. Maintains value for money.

2. Benefit to the Public or a section of the Public:

The Day Centre provides supportive social and recreational day care facilities and transport for a maximum of 23 people per day, for 4 days each week. We support isolated older people of varying abilities (many using mobility aids), with the objective of improving their health and wellbeing. Days at the Centre are intended to be enjoyable and stimulating, providing an extensive range of activities and support in a safe and accessible space where they can meet, share meals, receive personal care including hairdressing, are offered advice and pursue recreational activities among friends.

Main Activities and Achievements of the Charity during the year:

The year under review continued to be influenced by the longer-term effects of the Coronavirus pandemic but also saw the further resumption of support for our members.

From April 2022 we were again providing a full whole-day service each day, for an average maximum of 12-14 places daily, and up to about 55 places per week. We aim to offer a lively and positive environment for the members to enjoy each day, and the service also provides quieter activities for the more vulnerable members, adapted to their needs and with enhanced staff support.

Attendances fluctuated during the year as referrals by the health authorities and the local council generally remained lower than before, although the number of those self-funding has remained steady. Among those members who attended there has been an increasing proportion with low-level mental health issues. In some cases, those health concerns worsen, and the member may need to leave us for more intensive care in a nursing home.

1. Staffing: It was a challenge to maintain adequate staff levels this year. The whole social care sector is underfunded and lacks sufficient staff, with fierce competition for skilled and experienced people, and wage expectations frequently beyond our means. Two of our five staff had very long periods of sickness absence, in one case following major surgery and the other with anxiety and severe depression. Both those staff resigned during the year, and in February 2023 our manager left our employment. While all this resulted in an unstable staffing situation, we managed to obtain sufficient cover from agency staff (albeit at a high cost),

THE SOMERSET CENTRE, BRIGHTON
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023

and through some short-term staff appointments. But most importantly we also had outstanding, dedicated support from our remaining staff and from our small team of excellent loyal volunteers.

2. Our outreach programme continues to offer support for older members of the local LGBTQ+ community through the popular monthly Older and Out lunch club meetings, which provide in addition to the nourishing lunches a friendly meeting place, with a varied programme of talks, entertainments, and an advice service. Also, following a review of our resources, our Committee was able to make available modest additional funds for Older and Out activities well into the 2023-24 year.

3. Work opportunities for our Volunteers have continued, and their contribution has been invaluable during this period when we have been short of staff and had difficulties recruiting suitable replacements.

4. Trustees, Treasurers and Accounts: In recent years, and particularly since the pandemic, we (like other local charities) have found it increasingly difficult to attract new trustees. We have also been unable to recruit a trustee with the experience to act as our treasurer. Eventually we decided to manage our finances differently by becoming more self-reliant and by using some local professional paid support. Late in 2022 we secured the services of Marsh and Co as our new Accountants, and we are grateful for their excellent support during the year. We also accelerated our adoption of an online accounting system, and by March 2023 much of our financial activity was being managed successfully using Xero accounting software. We also arranged invaluable part-time, paid bookkeeping support from the local TAD Accountancy Services. As a result, we will now be compliant with the government's "Make Tax Digital" programme. We have further benefitted from our own in-house talent: through the fresh ideas and positive leadership of our Deputy Manager we are now able to self-manage most of our basic accounting, income and expenditure, staff wages, pensions, and tax payment operations.

5. Fundraising: We continue to need to raise funding but in inflationary times there are many other voluntary organisations seeking the same support. Although our income from our service agreement with the City Council rose this year by a welcome 2%, at the same time staff wages (driven by increases in the National Living Wage) rose by 6.2%. During the year we needed to draw upon our reserves for some of the additional costs we incurred, principally to maintain staffing levels and to carry out essential maintenance and repairs. We welcome the income we received through our service contract with Brighton & Hove City Council and are particularly grateful for grants and donations we received, including the Dodgson Foundation (£4000); the Brighton Cooperative Society (£2473); the Southern Housing Trust (£2000); Brighton CCTV (£500); Brighton College (£650); Haynes Security (£300); and generous individual donations from families of our members (over £250). The Trustees wish to thank each and every one of them.

6. Staff Disciplinary Matters: The trustees also dealt with a Disciplinary Hearing and a Capability Review for a staff member who has now left our employment. Legal costs were incurred in the interest of protecting the charity during these proceedings.

Investment Powers

All monies received to be applied for furthering all or any of the charitable objects of the organisation.

Financial Review

The Somerset Centre, Brighton main income comes from Brighton and Hove City Council (through our service contract); from self-funding members; and from grants and donations totalling £141,132 (2021/22: £154,252. The year 2021/22 included £25,000 from an insurance claim against losses in connection with the lock down period, plus covid-related government grants of £8,000.

THE SOMERSET CENTRE, BRIGHTON
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Total expenditure of £175,855 is broadly in line with costs in 2021/22 £145,411 when allowing for inflation.

Staff costs represent 64.9% of total expenditure, and we applaud their dedication and professionalism in supporting the members.

The Somerset Centre, Brighton had a net deficit of income over expenditure of £34,723. That compares to a surplus of £8,841 in 2021/22. Total restricted and unrestricted funds on the Balance Sheet total £40,889 (21/22: £75,612).

The Somerset Centre, Brighton ended this challenging year in reasonable financial health and still maintains adequate reserves. There were significant calls upon our funds: two staff, each on sickness absence of almost 6 months; the cost of agency/other staff to provide essential cover for those sickness absences; legal costs to protect the charity from related aggressive claims; essential maintenance and repair costs for our building and minibus; and an inflationary 11% rise in costs during 2022/23. (Our charity exists to support vulnerable older people and cannot function without adequate trained staff. Unless we were to close the service, we had no choice but to pay for cover by agency or other staff).

Risk Management

During the year the Trustees continued to oversee issues of risk and financial management. We maintain a programme of reviewing all our policies and ensure they are available for inspection and reference. The Trustees examined the principal areas of the charity's operations and considered the major risks faced in each area.

Reserves:

The level of general reserves is regularly monitored by the Trustees and will be subject to further review in the light of the impact of current costs incurred this year, in particular for staffing and building maintenance. Another regular call upon our funds is for the provision and maintenance of our minibus, which is essential for our operation and was last replaced in April 2014. We maintain a Minibus Reserve Fund to provide for any exceptional costs that arise and for its eventual replacement. The Trustees intend to use the restricted reserves as designated.

Accounting:

In preparing the financial statements, the trustees have used appropriate accounting policies, consistently applied, and supported by reasonable prudent judgements and estimates and all accounting standards which they consider to be applicable have been followed.

Accounting Records:

The trustees have responsibility for ensuring that the Charity keeps accounting records which disclose with reasonable accuracy the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Acts.

Care should be taken to relate the general level of expenditure to the general level of income. Trustees should review annually the scale and proportion of administrative expenses and satisfy themselves that these are reasonable.

General Responsibility:

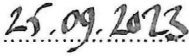
The trustees have general responsibility for taking such steps as are reasonable to safeguard the assets of the Charity and to detect irregularities.

THE SOMERSET CENTRE, BRIGHTON
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023

Members of the Executive Managing Committee during the period under review were as follows:

Mr John Barry
Ms Judith Eigheten, Manager (Resigned 06.02.2023)
Mrs Cigdem Ford
Mr Robert Henly, (Deputy Manager, then Acting Manager from 08.02.2023)
Ms Frances Horsley
Miss Pamela Lord (Appointed 23.01.2023)
Mr David Miller
Rev Helen Rose (Appointed 31.01.2022, resigned 20.12.2022)
Dr Jane Trales
Mr Nigel Wright (Appointed 22.02.2022, resigned 30.04.2022)

Signed... 
Trustee and Chair of the Management Committee

Date... 

The Somerset Centre, Brighton
Independent Examiners Report

Independent Examiner's Report to the trustee of The Somerset Centre, Brighton

I report to the charity trustee on my examination of the financial statements of The Somerset Centre, Brighton for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the trustee (and also a director for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act. Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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.



Marsh & Co Accountants MAAT

26 September 2023

The Somerset Centre, Brighton
Statement of Financial Activities
for the year ended 31 March 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £		Total funds 2023 £	Total funds 2022 £
	Notes			2023 £		
Income and endowments from:						
Donations and legacies	4	7,768	10,551	-	18,319	4,806
Charitable activities	5	122,813	-	-	122,813	135,064
Other trading activities		-	-	-	-	-
Investments		-	-	-	-	-
Other	6	-	-	-	-	14,382
Total		130,581	10,551	-	141,132	154,252
Expenditure on:						
Raising funds		-	-	-	-	-
Charitable activities	7	60,840	766	-	61,606	42,765
Other	8	113,972	277	-	114,249	102,646
Total		174,812	1,043	-	175,855	145,411
Net gains on investments		-	-	-	-	-
Net (expenditure)/income	13	(44,231)	9,508	-	(34,723)	8,841
Transfers between funds		-	-	-	-	-
Net (expenditure)/income before other gains/(losses)		(44,231)	9,508	-	(34,723)	8,841
Other gains and losses						
Gains on revaluation of fixed assets		-	-	-	-	-
Actuarial Gains on defined benefit pension schemes		-	-	-	-	-
Other Gains		-	-	-	-	-
Net movement in funds		(44,231)	9,508	-	(34,723)	8,841
Reconciliation of funds:						
Total funds brought forward		65,506	10,106	-	75,612	66,771
Total funds carried forward		21,275	19,614	-	40,889	75,612

The Somerset Centre, Brighton
Balance Sheet
at 31 March 2023

Company No. CE009231	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	8	4,018	4,278
		<u>4,018</u>	<u>4,278</u>
Current assets			
Debtors	9	844	5,816
Cash at bank and in hand		41,453	69,497
		<u>42,297</u>	<u>75,313</u>
Creditors: Amount falling due within one year	10	(5,426)	(3,979)
Net current assets		<u>36,871</u>	<u>71,334</u>
Total assets less current liabilities		<u>40,889</u>	<u>75,612</u>
Total net assets		<u>40,889</u>	<u>75,612</u>
The funds of the charity			
Restricted funds	12		
Restricted income funds		19,614	10,106
		<u>19,614</u>	<u>10,106</u>
Unrestricted funds	12		
General funds		11,414	53,267
Designated funds		9,861	12,239
		<u>21,275</u>	<u>65,506</u>
Total funds		<u>40,889</u>	<u>75,612</u>

These financial statements were approved by the board of trustees and were authorised for issue.

Approved by the board on 25 September 2023

And signed on its behalf by:


Mr John Barry
25 September 2023

The Somerset Centre, Brighton
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	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 impracticable 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.
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Expenditure

Recognition of
expenditure

Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure 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.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	3,024	1,782	4,806
Charitable activities	135,064	-	135,064
Other trading activities	-	-	-
Investments	-	-	-
Other	14,382	-	14,382
Total	152,470	1,782	154,252
Expenditure on:			
Raising funds	-	-	-
Charitable activities	42,765	-	42,765
Other	102,646	-	102,646
Total	145,411	-	145,411
Net gains on investments	-	-	-
Net income	7,059	1,782	8,841
Transfers between funds	-	-	-
Net income before other gains/(losses)	7,059	1,782	8,841
Other gains and losses:			
Gains on revaluation of fixed assets	-	-	-
Actuarial Gains on defined benefit pension schemes	-	-	-
Other Gains	-	-	-
Net movement in funds	7,059	1,782	8,841
Reconciliation of funds:			
Total funds brought forward	58,447	8,324	66,771
Total funds carried forward	65,506	10,106	75,612

4 Income from donations and legacies

	Unrestricted	Restricted	Endowment	Total 2023	Total 2022
	£	£	£	£	£
Donations	7,768	10,551	-	18,319	4,806
	<u>7,768</u>	<u>10,551</u>	<u>-</u>	<u>18,319</u>	<u>4,806</u>

5 Income from charitable activities

	Unrestricted	Restricted	Endowment	Total 2023	Total 2022
	£	£	£	£	£
Day Centre	122,813	-	-	122,813	110,064
Other	-	-	-	-	25,000
	<u>122,813</u>	<u>-</u>	<u>-</u>	<u>122,813</u>	<u>135,064</u>

6 Other income

	Unrestricted	Restricted	Endowment	Total 2023	Total 2022
	£	£	£	£	£
Grants	-	-	-	-	10,000
Furlough	-	-	-	-	4,382
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,382</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Endowment	Total 2023	Total 2022
	£	£	£	£	£
<i>Expenditure on charitable activities</i>					
Activities undertaken directly	10,595	-	-	10,595	7,421
Support costs	46,184	766	-	46,950	32,771
Governance costs	4,061	-	-	4,061	2,573
	<u>60,840</u>	<u>766</u>	<u>-</u>	<u>61,606</u>	<u>42,765</u>

8 Staff costs

	2023	2022
	£	£
Salaries and wages	106,588	96,131
Social security costs	2,767	2,536
Pension costs	4,894	3,979
	<u>114,249</u>	<u>102,646</u>

No employee received emoluments in excess of £60,000.

Total employee benefits received by key management personnel

-

-

The average monthly number of full time equivalent employees during the year was as follows:

	2023	2022
	Number	Number
Brighton	5	5
	<u>5</u>	<u>5</u>

8 Tangible fixed assets

	Land and buildings		Vehicle	Furniture & Equipment	Total
	£	£	£	£	£
Cost or revaluation					
At 1 April 2022	-	-	9,505	4,840	14,345
Additions	-	-	-	1,080	1,080
Disposals	-	-	-	-	-
At 31 March 2023	-	-	9,505	5,920	15,425
Depreciation and impairment					
At 1 April 2022	-	-	6,874	3,193	10,067
Depreciation charge for the year	-	-	658	682	1,340
Disposals	-	-	-	-	-
At 31 March 2023	-	-	7,532	3,875	11,407
Net book values					
At 31 March 2023	-	-	1,973	2,045	4,018
At 31 March 2022	-	-	2,631	1,647	4,278

9 Debtors

	2023	2022
	£	£
Other debtors	37	4,091
Prepayments and accrued income	807	1,725
	<u>844</u>	<u>5,816</u>

10 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Trade creditors	3,983	1,198
Other taxes and social security	-	1,666
Other creditors	543	-
Accruals	900	1,115
	<u>5,426</u>	<u>3,979</u>

12 Movement in funds

	At 1 April 2022	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2023 £
Restricted funds:					
Restricted income funds:					
	10,106	10,551	(1,043)	-	19,614
<i>Total</i>	<u>10,106</u>	<u>10,551</u>	<u>(1,043)</u>	<u>-</u>	<u>19,614</u>
Unrestricted funds:					
General funds	53,267	130,581	(172,434)	-	11,414
Designated funds:					
Maintenance reserve	5,000	-	-	-	5,000
Minibus reserve	7,239	-	(2,378)	-	4,861
<i>Total</i>	<u>12,239</u>	<u>-</u>	<u>(2,378)</u>	<u>-</u>	<u>9,861</u>
Total funds	<u>75,612</u>	<u>141,132</u>	<u>(175,855)</u>	<u>-</u>	<u>40,889</u>

Included in the restricted income fund balance brought forward of £10,106 is £4,152 from the Rainbow Fund. During the year £1,043 has been released and used against restricted fund activity in the year, as per the conditions in the original donation. The balance of £3,109 has been released in the financial year ending 31 March 2024. Again this release has been used against restricted fund activity, as per the conditions in the original donation. The decision to release the funds was made prior to the Charity's financial year end and has been documented.

During the year the trustees transferred from the unrestricted designated minibus reserve fund £2,378 and this has been off-set against unrestricted motor expenses incurred during the year. The decision to make the transfer was made prior to the Charity's financial year end and has been documented.