

MUMS IN NEED
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

MUMS IN NEED

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MUMS IN NEED

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 AUGUST 2023**

Trustees	O Roddis, Trustee B Smith, Trustee G Booth, Trustee A Adshead, Trustee A Connold, Trustee (appointed 20 July 2023) N Castle, Trustee (appointed 20 July 2023) K Parsons, Trustee (appointed 20 July 2023) J Goodinson, Trustee (appointed 20 July 2023) H Chapman, Chair (appointed 20 July 2023)
Charity registered number	1177170
Principal office	36 Wake Road Sheffield S7 1HG
Accountants	Shorts Chartered Accountants 2 Ashgate Road Chesterfield Derbyshire S40 4AA
Bankers	Co-operative Bank

MUMS IN NEED

TRUSTEES' REPORT FOR THE YEAR ENDED 31 AUGUST 2023

The Trustees present their annual report together with the financial statements of the Charity for the 1 September 2022 to 31 August 2023.

Mums In Need provides practical guidance, emotional support to mums who have left abusive partners and continue to be subjected to post separation abuse and ongoing coercive control by empowering them with skills and confidence to move forward with their lives. By its very existence we are able to support women in Sheffield and South Yorkshire to feel stronger and develop confidence in themselves in situations of emotional abuse. During the accounting period 1 September 2022 to 31 August 2023 Mums In Need delivered services to 55 women. Its principle office is 36 Wake Road, Sheffield, S7 1HG.

Objectives and activities

Policies and objectives

The objectives of the charity are:

“To empower mothers who are or have been subjected to coercive control and violence by providing practical guidance and emotional support to mums who have left their abusive partner.”

[Source: Mums In Need constitution, Constitution of a Charitable Incorporated Organisation, Charity Commission number 1177170.]

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Strategies for achieving objectives

Mums In Need provides practical guidance and emotional support to mums who have left abusive partners and continue to be subjected to post-separation abuse and coercive control by empowering them with skills and confidence to move forward with their lives.

Activities undertaken to achieve objectives

Mums In Need's services are delivered via 1:1 caseworker contact, counselling, referrals to other agencies including legal help, Peer support groups, access to a range of therapy sessions, including mindfulness and social and wellbeing activities.

Mums In Need had six members of staff which included a CEO, 2 x caseworkers, 1x administrator, 1 x Finance Lead and 1 x Marketing Lead. Mums In Need also has two MIN Ambassadors, and had eight volunteers during this time period.

MUMS IN NEED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Objectives and activities (continued)

Main activities undertaken to further the Charity's purposes for the public benefit

The benefit of Mums In Need is to support mothers who have left abusive relationships by increasing their resilience, confidence and mental well-being by providing practical guidance and emotional support. This service is open to mothers of 18 and over in the South Yorkshire area.

The casework team has a great deal of experience, knowledge and understanding of emotional abuse in relationships. The charity's support helps mums feel more confident and in control of their situation and gain an understanding of what they can do to help themselves and their children.

Supporting abused women can have a direct impact on breaking the cycle of abuse in communities. If provided with help to understand their rights and engage with services, they can become powerful agents of change and leaders in their networks with the strength to challenge abuse and make demands of service providers.

Achievements and performance

Main achievements of the Charity

During the reporting period Mums In Need helped 53 women, who are mothers to 100 children. The ways in which the charity helped women included:

- 1:1 Consultations and casework sessions
- Peer Support groups
- Email and phone support
- Access to therapies
- Wellbeing sessions
- Coffee mornings

During the reporting period Mums In Need completed the National Lottery-funded Lived Experience Leadership Project. During its 21-month duration the project helped seven women with lived experience of post-separation abuse to become advocates for action that can help other women in similar circumstances. The project also allowed Mums In Need to develop a programme of training about coercive control that will be delivered to third sector organisations, community groups and businesses.

During the period, Mums In Need's annual income increased from £123,509 to £173,383.

Mums In Need's trustees have agreed plans to expand capacity to help more women that suffer from emotional abuse and coercive control in post-separation situations.

In measures aimed at reducing the waiting list – 52 women at the end of the reporting period – Mums In Need plans to expand capacity by recruiting more caseworkers, with appointment of an operations manager also planned for early 2024.

MUMS IN NEED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

Financial review

During this financial year Mums In Need raised a total of £173,383.

- £46,111 from community fundraising
- £127,272 from grant funding, including awards from The People's Postcode Lottery (£21,525), Society of the Holy Child Jesus (£20,000), Garfield Weston Foundation (£15,000), and The Talbot Trust (£3,000)

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.

Reserves policy

The Trustees have set a Reserves Policy which requires that:

- Reserves are built at a level which ensures that 3 months of MIN's core activity could continue during a period of unforeseen difficulty.
- Reserves are built at a level to allow for a positive cashflow.
- Reserves are maintained in a readily-available form.
- For 2023/24 this is estimated to be £50,000.

Structure, governance and management

Mums In Need currently has 9 trustees. This is an increase of one since the last financial period and the last trustee report. The charity is in the process of recruiting more trustees.

The trustees who served during the reporting period were:

O Roddis
B Smith
G Booth
A Adshead
A Connold (appointed 20 July 2023)
N Castle (appointed 20 July 2023)
K Parsons (appointed 20 July 2023)
J Goodinson (appointed 20 July 2023)
H Chapman, Chair (appointed 20 July 2023)

Constitution

Mums in Need is a registered charity, number 1177170, and is constituted under a Trust deed.

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.

MUMS IN NEED

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2023

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 judgements 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 15 December 2023 and signed on their behalf by:

DocuSigned by:

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H Chapman
(Chair of Trustees)

MUMS IN NEED

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 AUGUST 2023**

Independent Examiner's Report to the Trustees of Mums in Need ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 August 2023.

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

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.

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: 
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H K Freeman

Dated: 18 December 2023

on behalf of Shorts Chartered Accountants

2 Ashgate Road
Chesterfield, Derbyshire, S40 4AA

MUMS IN NEED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies		52,595	9,338	61,933	29,041
Charitable activities		-	111,382	111,382	94,407
Other trading activities		-	-	-	58
Investments		-	68	68	3
Total income		52,595	120,788	173,383	123,509
Expenditure on:					
Raising funds		1,746	3,996	5,742	2,210
Charitable activities		52,802	81,215	134,017	104,120
Total expenditure		54,548	85,211	139,759	106,330
Net (expenditure)/income		(1,953)	35,577	33,624	17,179
Transfers between funds	11	3,076	(3,076)	-	-
Net movement in funds		1,123	32,501	33,624	17,179
Reconciliation of funds:					
Total funds brought forward		198	42,217	42,415	25,236
Net movement in funds		1,123	32,501	33,624	17,179
Total funds carried forward		1,321	74,718	76,039	42,415

The Statement of Financial Activities includes all gains and losses recognised in the year.


The notes on pages 9 to 18 form part of these financial statements.

MUMS IN NEED

**BALANCE SHEET
AS AT 31 AUGUST 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	396	342
Current assets			
Debtors	9	2,092	2,585
Cash at bank and in hand		76,059	39,838
		<hr/> 78,151	<hr/> 42,423
Creditors: amounts falling due within one year	10	(2,508)	(350)
Net current assets		<hr/> 75,643	42,073
Total net assets		<hr/> 76,039 <hr/>	<hr/> 42,415 <hr/>
Charity funds			
Restricted funds	11	74,718	42,217
Unrestricted funds	11	1,321	198
Total funds		<hr/> 76,039 <hr/>	<hr/> 42,415 <hr/>

The financial statements were approved and authorised for issue by the Trustees on 15 December 2023 and signed on their behalf by:

DocuSigned by:

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H Chapman
(Chair of Trustees)

The notes on pages 9 to 18 form part of these financial statements.

MUMS IN NEED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1. General information

Mums in Need is a Charity registered in England and Wales. It has a registered charity number 1177170. Charity administration details can be found on the reference page of these financial statements. The charity's aims and activities are explained in the trustees' report. It's principle office is 36 Wake Road, Sheffield, S7 1HG.

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 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Mums in Need 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.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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 raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

MUMS IN NEED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

2. Accounting policies (continued)

2.3 Expenditure (continued)

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.5 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Fixtures and fittings	- 3 years straight line
Office equipment	- 3 years straight line
Computer equipment	- 3 years straight line

2.7 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.

2.8 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

MUMS IN NEED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

2. Accounting policies (continued)**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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

3. Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

(i) Depreciation of tangible fixed assets

The annual depreciation charge is sensitive to changes in the estimated useful lives and residual values of related assets. These are re-assessed annually and amended when necessary to reflect the latest estimates, which are based on technological advancement and the physical condition of the assets. The depreciation rates used are detailed above and the depreciation charge is shown within the notes to the accounts.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

MUMS IN NEED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

4. Expenditure on charitable activities

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2023	2023	2023	2022
	£	£	£	£
Purchases	1,746	3,996	5,742	2,210
Software licences	3,613	-	3,613	1,568
Wages	24,185	63,469	87,654	78,392
Social security	5,978	-	5,978	2,621
Sundries	2,202	501	2,703	2,623
Advertising	3,948	153	4,101	399
Insurance	828	-	828	753
Telephone	1,452	-	1,452	1,061
Postage and stationary	383	174	557	362
Accountancy fees	2,000	-	2,000	3,745
Consultancy	5,760	5,030	10,790	1,760
Professional fees	792	3,461	4,253	2,615
Interest payable	1	-	1	753
Depreciation	424	-	424	686
Staff training	225	7,793	8,018	6,041
Travel cost	1,011	634	1,645	741
Total 2023	<u>54,548</u>	<u>85,211</u>	<u>139,759</u>	<u>106,330</u>
Total 2022	<u>42,393</u>	<u>63,937</u>	<u>106,330</u>	<u>78,224</u>

5. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £2,000 (2022 - £3,745).

6. Staff costs

	2023 £	2022 £
Wages and salaries	87,654	78,392
Social security costs	5,978	2,621
	<u>93,632</u>	<u>81,013</u>

MUMS IN NEED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

6. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

	2023 No.	2022 No.
Employees	6	6

No employee received remuneration amounting to more than £60,000 in either year.

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 August 2023, no Trustee expenses have been incurred (2022 - £NIL).

MUMS IN NEED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

8. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Computer equipment £	Total £
Cost				
At 1 September 2022	-	-	2,059	2,059
Additions	221	257	-	478
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2023	221	257	2,059	2,537
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 1 September 2022	-	-	1,717	1,717
Charge for the year	18	64	342	424
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2023	18	64	2,059	2,141
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
At 31 August 2023	203	193	-	396
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2022	-	-	342	342
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

9. Debtors

	2023 £	2022 £
Due within one year		
Prepayments and accrued income	2,092	2,585
	<hr/> <hr/>	<hr/> <hr/>

MUMS IN NEED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

10. Creditors: Amounts falling due within one year

	2023 £	2022 £
Trade creditors	-	413
Other taxation and social security	-	(43)
Pension payable	508	-
Other creditors	-	(20)
Accruals and deferred income	2,000	-
	<u>2,508</u>	<u>350</u>

MUMS IN NEED

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

11. Statement of funds

Statement of funds - current year

	Balance at 1 September 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 August 2023 £
Unrestricted funds					
Unrestricted funds	198	52,595	(54,548)	3,076	1,321
Restricted funds					
Aviva	-	9,290	(3,310)	-	5,980
Awards for All 22/23	-	10,000	(2,834)	-	7,166
Garfield Weston	-	15,000	(14,653)	-	347
Lived Experience (Lottery)	7,097	27,357	(40,133)	6,937	1,258
Paypal	-	48	(12)	10	46
Postcode Neighbourhood Trust	-	21,525	-	-	21,525
Reserve	-	68	-	12,003	12,071
Sheffield Town Trust	5,565	3,500	(3,055)	(1,450)	4,560
Society of the Holy Child Jesus	-	20,000	(2,268)	-	17,732
SYPPC	16,329	5,000	(4,696)	(16,329)	304
The Brelms Trust	1,546	5,000	(5,468)	(349)	729
Talbot	4,320	3,000	-	(4,320)	3,000
Sheffield City Council	7,360	-	(7,782)	422	-
Tramlines Trust	-	1,000	(1,000)	-	-
	42,217	120,788	(85,211)	(3,076)	74,718
Total of funds	42,415	173,383	(139,759)	-	76,039

The Charity has performed several transfers between funds in the year. This was to correct historical differences between the allocation of funds.

MUMS IN NEED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

11. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 September 2021 £	Income £	Expenditure £	Balance at 31 August 2022 £
Unrestricted funds				
Unrestricted funds	19,112	23,479	(42,393)	198
Restricted funds				
Awards for All 22/23	1,450	4,950	(835)	5,565
Sheffield Town Trust	-	40,250	(23,921)	16,329
Society of the Holy Child Jesus	4,320	4,320	(4,320)	4,320
The Brelms Trust	354	5,354	(4,162)	1,546
Talbot	-	31,556	(24,459)	7,097
Sheffield City Council	-	13,600	(6,240)	7,360
	6,124	100,030	(63,937)	42,217
Total of funds	25,236	123,509	(106,330)	42,415

12. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	396	-	396
Current assets	3,083	75,068	78,151
Creditors due within one year	(2,158)	(350)	(2,508)
Total	1,321	74,718	76,039

MUMS IN NEED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023**

12. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	342	-	342
Current assets	(41,270)	83,693	42,423
Creditors due within one year	41,126	(41,476)	(350)
Total	<u>198</u>	<u>42,217</u>	<u>42,415</u>

13. Pension commitments

The group operates a defined contribution pension scheme. The pension cost charge represents contributions payable by the group to the fund and amounted to £508 (2022 - £NIL) were payable to the fund at the balance sheet date and are included in creditors.

14. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 August 2023.