

# Green Fingers Debdale

Trustees' report and financial statements  
For the period 1 April 2022 to 31 March 2023

## Green Fingers Debdale

### Reference and administration information

**Charity number** 1177606

#### **Registered office and operational address**

13 Chatham Road  
Old Trafford  
Manchester  
M16 0DR

#### **Trustees**

The trustees who served during the year and up to the date of this report were as follows:

|                        |                                                    |
|------------------------|----------------------------------------------------|
| Andrew Parsons         | (resigned 7 November 2022)                         |
| Jason Longden          | (resigned 3 January 2023)                          |
| Matthew Longden        | (resigned 3 January 2023)                          |
| John Cottrell          | (resigned 3 January 2023)                          |
| Andy Gough             | (appointed 21 June 2022)                           |
| Cindylou Turner-Taylor | (appointed 21 June 2022, resigned 14 October 2022) |
| Alan Kinsey            | (appointed 21 June 2022, resigned 14 October 2022) |
| Patrick Morrello       | (appointed 7 November 2022)                        |
| Patricia Spray         | (appointed 7 November 2022)                        |
| John Dennis            | (appointed 28 February 2023)                       |

#### **Key management personnel**

There are no key management personnel other than the trustees.

#### **Bankers**

Triodos Bank  
Deanery Road  
Bristol  
BS1 5AS

#### **Accountants**

Third Sector Accountancy Limited  
Holyoake House  
Hanover Street  
Manchester  
M60 0AS

# Green Fingers Debdale

## Trustees' annual report for the period 1 April 2022 to 31 March 2023

The trustees present their report and the unaudited financial statements for the period 1 April 2022 to 31 March 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### Objectives and activities

Green Fingers Debdale provides a range of allotment and growing activities to vulnerable adults with Learning Disabilities, aiming to maintain independent living and promote health, well-being, mental health and social inclusion. We are passionate about providing opportunities outdoors for the people we support and we recognise the benefits of 'green therapy' and of 'working in the green gym' can have on peoples' lives.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

### Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on mental health and are undertaken to further the charity's charitable purposes for the public benefit.

In October 2022 an unfounded accusation was made against a then trustee, Andrew Parsons. As a result of the accusation, the activities of the charity ceased as the local authority refused access to the Debdale Park site. The accusation was shown to be untrue, and the park authorities have expressed a willingness to allow the charity to continue its work in the park. However, this has still not happened due to a breakdown in relationships between Green Fingers Debdale and other park users. It is hoped that this situation will be resolved in the future.

At the same time it was realised that the payment of freelance fees to a trustee was not agreed following the correct procedures to avoid a conflict of interest. As a result, Andrew Parsons resigned as a trustee and new trustees were appointed. The new trustees reported this matter to the Charities Commission, who have confirmed that they do not wish to take the matter any further.

### Beneficiaries of our services

The beneficiaries are the service users, adults with learning disabilities and the volunteers who work at Green Fingers Debdale.

### Financial review

Green Fingers Debdale received £277 (2022: £659) in general donations, but there was no restricted grant funding during the year (2022: £6,460). In addition, sales of tea, coffee and snacks from the Kiosk totalled £16,519 (2022: £17,364), and session fees paid by service users were £1,380 (2021: £2,139).

## Green Fingers Debdale

### Trustees' annual report for the period 1 April 2022 to 31 March 2023

Due to the closure of the operation the kiosk operated at a small loss of £698 (2022: surplus of £3,506) of unrestricted funds for the charity.

The total funds of the charity at the end of the year were £5,608 (2022: £9,267) of which £1,148 (2022: £4,807) was unrestricted and £4,460 (2022: £4,460) was restricted.

### **Reserves policy**

Green Fingers Debdale currently has unrestricted reserves of £1,148. The charity has no fixed costs and it aims to retain reserves of £3,000 so that it can continue to provide services to beneficiaries in a period where there is little or no income for up to 6 months. £3,000 represents approximately 6 months routine costs of running the allotment project.

### **Plans for the future**

Green Fingers Debdale hopes to be able to resume its activities in the coming year.

### **Structure, governance and management**

The organisation is a charitable incorporated organisation and registered as a charity on 20 March 2018.

The charity was established under a constitution which established the objects and powers of the charity and is governed by its rules.

Members of the charity have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

The charity makes volunteers and interested parties aware that there is an ongoing need for new trustees. Anyone putting themselves forward is considered at trustee meetings and appointed if a majority vote is given. All trustees give their time voluntarily and receive no benefits from the charity. Apart from expenses related to training/course attendance the trustees reclaimed no expenses from the charity (please see note 11 in the accounts).

### **Related parties and relationships with other organisations**

Green Fingers Debdale works closely with the Friends of Debdale Park, attending their monthly meeting to update them on the project's progress and setbacks.

### **Remuneration policy for key management personnel**

Green Fingers Debdale currently has no employees. However during the period it paid freelance fees to one of the trustees, Andrew Parsons, as disclosed in note 11 to the accounts.

### **Risk management**

The trustees have given consideration as to the major risks that Green Fingers Debdale is exposed to and are currently satisfied that procedures are adequate and up-to-date to manage the current risks.

Green Fingers Debdale  
Trustees' annual report for the period 1 April 2022 to 31 March 2023

## Statement of responsibilities of the trustees

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

Charity law 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 the incoming resources and application of resources, including the income and expenditure, of the charity 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 in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 operation

The trustees are responsible for keeping proper accounting records that 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. 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' annual report has been approved by the trustees on **08 / 02 / 2024** and signed on their behalf by



.....  
(Patrick Morrello, Trustee)

Green Fingers Debdale  
Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2023

|                                              | Note | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total funds<br>2023<br>£ | <i>Unrestricted<br/>funds<br/>£</i> | <i>Restricted<br/>funds<br/>£</i> | <i>Total funds<br/>2022<br/>£</i> |
|----------------------------------------------|------|----------------------------|--------------------------|--------------------------|-------------------------------------|-----------------------------------|-----------------------------------|
| <b>Income from:</b>                          |      |                            |                          |                          |                                     |                                   |                                   |
| Donations and legacies                       | 3    | 277                        | -                        | 277                      | 659                                 | 6,460                             | 7,119                             |
| Charitable activities                        | 4    | 1,380                      | -                        | 1,380                    | 2,139                               | -                                 | 2,139                             |
| Other trading activities                     | 6    | 16,519                     | -                        | 16,519                   | 17,364                              | -                                 | 17,364                            |
| Investments                                  | 5    | 1                          | -                        | 1                        | -                                   | -                                 | -                                 |
| <b>Total income</b>                          |      | <b>18,177</b>              | <b>-</b>                 | <b>18,177</b>            | <b>20,162</b>                       | <b>6,460</b>                      | <b>26,622</b>                     |
| <b>Expenditure on:</b>                       |      |                            |                          |                          |                                     |                                   |                                   |
| Raising funds                                | 7    | 17,217                     | -                        | 17,217                   | 14,524                              | -                                 | 14,524                            |
| Charitable activities                        | 8    | 4,619                      | -                        | 4,619                    | 3,450                               | 2,374                             | 5,824                             |
| <b>Total expenditure</b>                     |      | <b>21,836</b>              | <b>-</b>                 | <b>21,836</b>            | <b>17,974</b>                       | <b>2,374</b>                      | <b>20,348</b>                     |
| <b>Net income/(expenditure) for the year</b> | 9    | <b>(3,659)</b>             | <b>-</b>                 | <b>(3,659)</b>           | <b>2,188</b>                        | <b>4,086</b>                      | <b>6,274</b>                      |
| <b>Net movement in funds for the year</b>    |      | <b>(3,659)</b>             | <b>-</b>                 | <b>(3,659)</b>           | <b>2,188</b>                        | <b>4,086</b>                      | <b>6,274</b>                      |
| <b>Reconciliation of funds</b>               |      |                            |                          |                          |                                     |                                   |                                   |
| Total funds brought forward                  |      | 4,807                      | 4,460                    | 9,267                    | 2,619                               | 374                               | 2,993                             |
| <b>Total funds carried forward</b>           |      | <b>1,148</b>               | <b>4,460</b>             | <b>5,608</b>             | <b>4,807</b>                        | <b>4,460</b>                      | <b>9,267</b>                      |

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

Green Fingers Debdale  
Charity number 1177606

Balance sheet as at 31 March 2023

|                                                      | Note | 2023         | 2022         |
|------------------------------------------------------|------|--------------|--------------|
|                                                      |      | £            | £            |
| <b>Fixed assets</b>                                  |      |              |              |
| Tangible assets                                      | 13   | 1,254        | 1,403        |
| <b>Total fixed assets</b>                            |      | <b>1,254</b> | <b>1,403</b> |
| <b>Current assets</b>                                |      |              |              |
| Stock                                                |      | -            | 554          |
| Cash at bank and in hand                             |      | 5,380        | 7,976        |
| <b>Total current assets</b>                          |      | <b>5,380</b> | <b>8,530</b> |
| <b>Liabilities</b>                                   |      |              |              |
| Creditors: amounts falling due in less than one year | 14   | (1,026)      | (666)        |
| <b>Net current assets</b>                            |      | <b>4,354</b> | <b>7,864</b> |
| <b>Total assets less current liabilities</b>         |      | <b>5,608</b> | <b>9,267</b> |
| <b>Net assets</b>                                    |      | <b>5,608</b> | <b>9,267</b> |
| <b>The funds of the charity:</b>                     |      |              |              |
| Restricted income funds                              | 15   | 4,460        | 4,460        |
| Unrestricted income funds                            | 16   | 1,148        | 4,807        |
| <b>Total charity funds</b>                           |      | <b>5,608</b> | <b>9,267</b> |

For the year in question, the charity was entitled to exemption from an audit under section 144 of the Charities Act 2011. The Charity Commission has not ordered an audit to be carried out under Section 146 of Charities Act 2011.

The notes on pages 7 to 15 form part of these accounts.

Approved by the trustees on 08 / 02 / 2024 and signed on their behalf by:

*P Morrello*

Patrick Morrello, Trustee

## **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **a 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) issued in October 2019 - (Charities SORP (FRS 102), and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Green Fingers Debdale meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

### **b Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### **c Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

### **d Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

### **e Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs of operating and maintaining the allotment, and providing supervision, guidance and advice to volunteers and beneficiaries undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Notes to the accounts for the year ended 31 March 2023 (continued)

**f Debtors**

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

**g Cash at bank and in hand**

Cash at bank and cash in hand includes cash and funds held in bank account..

**h Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**i 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 Legal status of the charity**

The charity is a Charitable Incorporated Organisation no 1177606 registered with the Charity Commission. In the event of the charity being wound up, the members of the charity have no liability. The registered office address is disclosed on page 1.

## Notes to the accounts for the year ended 31 March 2023 (continued)

**3 Income from donations and legacies**

|                          | 2023<br>£   | 2022<br>£    |
|--------------------------|-------------|--------------|
| Donations - unrestricted | 277         | 659          |
| Grant - restricted       | -           | 6,460        |
|                          | <hr/>       | <hr/>        |
| <b>Total</b>             | <b>277</b>  | <b>7,119</b> |
|                          | <hr/> <hr/> | <hr/> <hr/>  |

**4 Income from charitable activities**

|                   | 2023<br>£    | 2022<br>£    |
|-------------------|--------------|--------------|
| Session donations | 1,380        | 2,139        |
|                   | <hr/>        | <hr/>        |
| <b>Total</b>      | <b>1,380</b> | <b>2,139</b> |
|                   | <hr/> <hr/>  | <hr/> <hr/>  |

**5 Investment income**

|                           | 2023<br>£   | 2022<br>£   |
|---------------------------|-------------|-------------|
| Income from bank deposits | 1           | -           |
|                           | <hr/>       | <hr/>       |
|                           | 1           | -           |
|                           | <hr/> <hr/> | <hr/> <hr/> |

**6 Income from other trading activities**

|                                     | 2023<br>£   | 2022<br>£   |
|-------------------------------------|-------------|-------------|
| Kiosk sales - tea coffee and snacks | 16,519      | 17,364      |
|                                     | <hr/>       | <hr/>       |
|                                     | 16,519      | 17,364      |
|                                     | <hr/> <hr/> | <hr/> <hr/> |

## Notes to the accounts for the year ended 31 March 2023 (continued)

**7 Cost of raising funds**

|                     | 2023<br>£   | 2022<br>£   |
|---------------------|-------------|-------------|
| Cost of goods sold  | 5,344       | 5,184       |
| Coffee machine hire | 1,350       | 1,200       |
| Sundry costs        | 799         | 1,121       |
| Session fees        | 9,550       | 6,230       |
| Depreciation        | 174         | 123         |
| Corporation tax     | -           | 666         |
|                     | <hr/>       | <hr/>       |
|                     | 17,217      | 14,524      |
|                     | <hr/> <hr/> | <hr/> <hr/> |

**8 Analysis of expenditure on charitable activities**

|                          | 2023<br>£   | 2022<br>£   |
|--------------------------|-------------|-------------|
| Repairs and maintenance  | 330         | 1,762       |
| Freelance fees paid      | 1,190       | 2,100       |
| Volunteer expenses       | 342         | 394         |
| Bank charges             | 11          | 196         |
| Depreciation             | 190         | 190         |
| Growing expenses         | 1,376       | 1,182       |
| Accountancy fees         | 720         | -           |
| Donations made           | 460         | -           |
|                          | <hr/>       | <hr/>       |
|                          | 4,619       | 5,824       |
|                          | <hr/> <hr/> | <hr/> <hr/> |
| Restricted expenditure   | -           | 2,374       |
| Unrestricted expenditure | 4,619       | 3,450       |
|                          | <hr/>       | <hr/>       |
|                          | 4,619       | 5,824       |
|                          | <hr/> <hr/> | <hr/> <hr/> |

## Notes to the accounts for the year ended 31 March 2023 (continued)

**9 Net income/(expenditure) for the year**

|                                            |                   |                   |
|--------------------------------------------|-------------------|-------------------|
| This is stated after charging/(crediting): | 2023              | 2022              |
|                                            | £                 | £                 |
| Accountancy fees for 2022 and 2023         | 720               | -                 |
|                                            | <u>          </u> | <u>          </u> |

**10 Staff costs**

The charity did not employ any staff during this year (2022: Nil staff) and therefore had no staff costs.

The key management personnel of the charity comprise the trustees. No benefits were paid to the key management personnel of the charity (2022: £Nil).

**11 Trustee remuneration and expenses, and related party transactions**

During the year, Andrew Parsons, a trustee, was paid £10,740 (2022: £8,330) freelance fees for services rendered to the charity, mainly for setting up and running the coffee kiosk.

Patrick Morrello is a director of Third Sector Accountancy Limited, and was appointed as a trustee of the charity on 7 November 2022. The charity has agreed to pay Third Sector Accountancy Limited £300 plus VAT each for preparing the 2022 and 2023 accounts.

Apart from the above, neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

Apart from the above, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

**12 Corporation tax**

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

During the period the charity engaged in a non-charitable trade but did not incur a UK tax liability (2022: £666).

## Notes to the accounts for the year ended 31 March 2023 (continued)

**13 Fixed assets: tangible assets**

|                         | Growing<br>equipment<br>£ | Kiosk<br>equipment<br>£ | Total<br>£   |
|-------------------------|---------------------------|-------------------------|--------------|
| <b>Cost</b>             |                           |                         |              |
| At 1 April 2022         | 951                       | 765                     | 1,716        |
| Additions               | 115                       | 100                     | 215          |
|                         | <hr/>                     | <hr/>                   | <hr/>        |
| At 31 March 2023        | 1,066                     | 865                     | 1,931        |
|                         | <hr/>                     | <hr/>                   | <hr/>        |
| <b>Depreciation</b>     |                           |                         |              |
| At 1 April 2022         | 190                       | 123                     | 313          |
| Charge for the year     | 190                       | 174                     | 364          |
|                         | <hr/>                     | <hr/>                   | <hr/>        |
| At 31 March 2023        | 380                       | 297                     | 677          |
|                         | <hr/>                     | <hr/>                   | <hr/>        |
| <b>Net book value</b>   |                           |                         |              |
| At 31 March 2023        | 686                       | 568                     | 1,254        |
|                         | <hr/>                     | <hr/>                   | <hr/>        |
| <i>At 31 March 2022</i> | <i>761</i>                | <i>642</i>              | <i>1,403</i> |
|                         | <hr/>                     | <hr/>                   | <hr/>        |

**14 Creditors: amounts falling due within one year**

|                 | 2023<br>£ | 2022<br>£ |
|-----------------|-----------|-----------|
| Corporation tax | 666       | 666       |
| Accruals        | 360       | -         |
|                 | <hr/>     | <hr/>     |
|                 | 1,026     | 666       |
|                 | <hr/>     | <hr/>     |

## Notes to the accounts for the year ended 31 March 2023 (continued)

## 15 Analysis of movements in restricted funds

|                                                    | Balance at 1<br>April 2022<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Balance at 31<br>March 2023<br>£ |
|----------------------------------------------------|---------------------------------|-------------|------------------|----------------|----------------------------------|
| Manchester City Council -<br>One Manchester (2022) | 4,460                           | -           | -                | -              | 4,460                            |
| <b>Total</b>                                       | <b>4,460</b>                    | <b>-</b>    | <b>-</b>         | <b>-</b>       | <b>4,460</b>                     |

**Comparative period**

|                                                    | Balance at 1<br>April 2021<br>£ | Income<br>£  | Expenditure<br>£ | Transfers<br>£ | Balance at<br>31 March<br>2022<br>£ |
|----------------------------------------------------|---------------------------------|--------------|------------------|----------------|-------------------------------------|
| Manchester City Council -<br>One Manchester (2020) | 374                             | -            | (374)            | -              | -                                   |
| Manchester City Council -<br>One Manchester (2022) |                                 | 4,460        |                  |                | 4,460                               |
| Manchester City Council -<br>Kiosk grant           | -                               | 2,000        | (2,000)          | -              | -                                   |
| <b>Total</b>                                       | <b>374</b>                      | <b>6,460</b> | <b>(2,374)</b>   | <b>-</b>       | <b>4,460</b>                        |

**Name of****restricted fund****Description, nature and purposes of the fund**

Manchester City Council - Grant for site improvements and developments including allotment materials  
One Manchester (2020)

Manchester City Council - Grant for running collaborative Men's Shed Project  
One Manchester (2022)

Manchester City Council - Grant to assist the charity in setting up and fitting out the coffee kiosk  
Kiosk Grant

## Notes to the accounts for the year ended 31 March 2023 (continued)

## 16 Analysis of movement in unrestricted funds

|                           | Balance at 1<br>April 2022<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | As at 31<br>March 2023<br>£ |
|---------------------------|---------------------------------|-------------|------------------|----------------|-----------------------------|
| General fund              | 4,807                           | 18,177      | (21,836)         | -              | 1,148                       |
|                           | <hr/>                           | <hr/>       | <hr/>            | <hr/>          | <hr/>                       |
|                           | 4,807                           | 18,177      | (21,836)         | -              | 1,148                       |
|                           | <hr/>                           | <hr/>       | <hr/>            | <hr/>          | <hr/>                       |
| <b>Comparative period</b> |                                 |             |                  |                |                             |
|                           | Balance at<br>1 April 2021<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | As at 31<br>March 2022<br>£ |
| General fund              | 2,619                           | 20,162      | (17,974)         | -              | 4,807                       |
|                           | <hr/>                           | <hr/>       | <hr/>            | <hr/>          | <hr/>                       |
|                           | 2,619                           | 20,162      | (17,974)         | -              | 4,807                       |
|                           | <hr/>                           | <hr/>       | <hr/>            | <hr/>          | <hr/>                       |

Name of  
unrestricted fund

## Description, nature and purposes of the fund

General fund      The free reserves after allowing for all designated funds

## Notes to the accounts for the year ended 31 March 2023 (continued)

## 17 Analysis of net assets between funds

|                                         | General<br>fund<br>£          | Designated<br>funds<br>£          | Restricted<br>funds<br>£          | Total 2023<br>£         |
|-----------------------------------------|-------------------------------|-----------------------------------|-----------------------------------|-------------------------|
| Tangible fixed assets                   | 1,254                         | -                                 | -                                 | 1,254                   |
| Net current assets/(liabilities)        | (106)                         | -                                 | 4,460                             | 4,354                   |
|                                         | <hr/>                         | <hr/>                             | <hr/>                             | <hr/>                   |
| Total                                   | 1,148                         | -                                 | 4,460                             | 5,608                   |
|                                         | <hr/> <hr/>                   | <hr/> <hr/>                       | <hr/> <hr/>                       | <hr/> <hr/>             |
| <i>Comparative period</i>               |                               |                                   |                                   |                         |
|                                         | <i>General<br/>fund<br/>£</i> | <i>Designated<br/>funds<br/>£</i> | <i>Restricted<br/>funds<br/>£</i> | <i>Total 2022<br/>£</i> |
| <i>Tangible fixed assets</i>            | <i>1,403</i>                  | <i>-</i>                          | <i>-</i>                          | <i>1,403</i>            |
| <i>Net current assets/(liabilities)</i> | <i>3,404</i>                  | <i>-</i>                          | <i>4,460</i>                      | <i>7,864</i>            |
|                                         | <hr/>                         | <hr/>                             | <hr/>                             | <hr/>                   |
| <i>Total</i>                            | <i>4,807</i>                  | <i>-</i>                          | <i>4,460</i>                      | <i>9,267</i>            |
|                                         | <hr/> <hr/>                   | <hr/> <hr/>                       | <hr/> <hr/>                       | <hr/> <hr/>             |