

Charity registration number 1178839

DON'T LOSE HOPE CIO

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

DON'T LOSE HOPE CIO

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Justine Mutton - Treasurer	
	Judith Fellows	
	Lisa Crowther	
	Roger Moore	
	Stephen Howard	(Appointed 4 June 2023)
	C Johnson	
Charity number	1178839	
Principal address	4 North Street	
	Bourne	
	Lincolnshire	
	PE10 9EA	
Independent examiner	TC Group	
	Brightfield Business Hub	
	Bakewell Road	
	Orton Southgate	
	Peterborough	
	Cambridgeshire	
Bankers	PE2 6XU	
	HSBC UK Bank plc	
	Cathedral Square	
	Peterborough	
	PE1 1XL	

DON'T LOSE HOPE CIO

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5 - 6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 18

DON'T LOSE HOPE CIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their annual report and financial statements for the year ended 30 September 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities Act 2011 and "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).

Objectives and activities

The charity's objects are for the public benefit to protect and promote the mental and emotional health in Bourne and surrounding areas of Lincolnshire, by facilitating the provision and development of an affordable counselling service.

The charities objectives are for the public benefit to protect and promote the mental and emotional health in Bourne and surrounding areas of Lincolnshire, by facilitating the provision and development of an affordable counselling service. The charity offers a means related counselling service which provides between 8 and 12 free counselling sessions for children in receipt of free school meals and for adults on state benefits. The charity then offers a sliding scale of costs dependent on household income. These are provided from the premises of the charities sites in Bourne, Lincolnshire.

The charity aims to improve awareness and understanding of social, emotional and mental health within the 'area of benefit', primarily through, but not limited to, the delivery of workshops and information sessions both within the centre and externally through education provisions. Don't Lose Hope are now certified and registered to deliver Mental Health First Aid Level 2 and 3 to schools and workplaces.

Having a premises that offers a social enterprise café, we are able to provide an informal arena for people to come and chat, socialise and be supported as well as be guided to the appropriate support and to deal with any mental health issues or barriers they may be experiencing. The café is now in partnership with the Clinical Commissioning Group to provide a Night Light Café two evenings a week, this gives people to opportunity to access non-clinical support in the evening. The café also hosts the Empowerment Academy which is a psychoeducational group for pre-teen and teenage girls, a bereavement support group, menopause support group and group clinical supervision sessions.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

DON'T LOSE HOPE CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Achievements and performance

Through our counselling and play therapy service we have provided 6,480 counselling sessions to adults, children and young people this financial year. 1,757 of these have been provided free of charge and a further 2,547 subsidised. 51% of clients have been aged between 4 – 16 years of age. We have also provided 770 counselling sessions to primary secondary schools in our local area, this enables children and young people to work 1 to 1 or in a group with our counsellors within their educational setting.

Don't Lose Hope is now a flagship beacon and model of best practise as part of the NHS's Mental Health Transformation Programme, "Night Light Café" two evenings a week. This is a safe space where people can drop in and access non clinical mental health support and is targeting reducing social isolation. From here they can be signposted to other services if necessary. This was initially a pilot scheme for the NHS, and due to the success, growth and continual benefit for those who attend, we have been provided with the financial support to run this for 3 more years with further funding. The space is run by our Night Café Co-ordinator and supported by 12 Volunteers on a rota basis. There is an average of 20 Guests per session with the space generating referrals for counselling and support with mental health concerns.

The "Runaway theatre" was set up to help young people aged between 11 and 16 build confidence and self-esteem through drama, music and art. This programme is now entering its' third year and the group are planning a performance later this year. This has supported over 80 young people since its' creation. The parents of the young people who attend have reported a real growth in the confidence and enjoyment of their children. This group is run by 2 young people who have both received support in the past and now, as adults are able to use their experiences and qualifications to support others.

The charity are continuing to run bereavement groups for children, these are 6 week rolling programmes offered free of charge. These are run by 2 of our counsellors and are proving highly effective in supporting young people. We are also offering an ongoing fortnightly bereavement group for adults. This is known as "Option B" and is led by 2 volunteers who are themselves bereaved. We have guided them through their mental health first aid course and are on hand should any issues arise. This group is well attended and they are bringing in guest speakers to support the delivery of certain aspects of their provisions. This group continues to attract new guests and the feedback received is very heartwarming to hear.

The charity secured the lease on the top 2 floors of their current building. This has been fully refurbished and has allowed for another 70 counselling sessions per week through the creation of an additional 5 support spaces. To support these additional sessions, the counselling team has increased to 27 trained counsellors.

Don't Lose Hope continue to be a placement provider to trainee counsellors who are currently participating in a level 4 or above at local colleges and the Sherwood Institute.

Don't Lose Hope delivers First Aid for mental Health qualification courses up to Level 3. These are accredited by NUCO and we are the chosen deliverer of mental health training for South Kesteven District Council their staff and partners along with other local businesses. We are also able to provide bespoke mental health based training, and have been used again by the local district council in the delivery of targeted support training for their staff, and volunteers. These sessions are now including refresher sessions for those who received their initial training 3 years ago. It is very positive to see the effects of the training for listeners and how it has supported their work places.

The Don't Lose Hope's (More Than Just a Gift) shop is now in its' third year of trading. We have recently launched our online shop to increase the reach of the handmade items. The rear of the shop provides a space for seven creative workshops supporting around 30 people every week. These sessions are designed to promote positive mental health and reduce social isolation and loneliness. With groups continually progressing with their skills and activities, these are not only spaces which provide mental health support, but also learning and opportunities to create items which are then sold on in the shop space.

DON'T LOSE HOPE CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The charity continues to provide a fully functioning community garden and shed workshop space which is available for all, 40 hours per week. The space continues to recycle waste and works with local companies to repurpose their wooden waste for projects to raise funds for the charity. The users of the shed continue to create many wooden items that are sold in the gift shop. With groups every weekday morning from 10-12, volunteers and guests are able to both drop in for a chat and also use the space for physical and mental health support. Our Saturday team, run by volunteers, continues to provide a space for visitors who are looking for support on weekends.

This gives our users and volunteers a real purpose and a sense of worth as well as raising funds for the counselling services. With our raised beds providing vegetables and fruit for consumption in the café and a greenhouse allowing us to grow on plants/herbs and more, the space is really developing and being used well by the community.

We continue to use seeds from our own produce to grow on and expand our plant and herb selection. Children's play tables and wooden stepping stones in a barked area are well used and continue to provide a diverse cross generational space alongside planting beds and herb gardens. The concrete paths allow full access to wheelchair users and those with reduced mobility, these are being utilised regularly by a local school for children with special needs, both learning and mobility based.

The garden now also provide a "Letters of Love" letterbox for those dealing with grief. The seeded note paper and envelopes are provided at the shop, the café, through counselling sessions and at the garden itself. These are dropped in to the letterbox on the wall at the Wellhead and then 'planted' in a dedicated wildflower area. There are now 77 letters which have been planted and this spring should see the first signs for people to come and visit.

Financial review

The charity attempts to hold sufficient working capital within its current bank account to ensure it has three months operating costs, currently approximately £75,000.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is The charity is constituted by the Charity Commission and is a registered charity with the charity number 1178839. The charity was formed on 18 June 2018 and became a registered charity on this date. The charity is governed by its constitution, which was adopted on 18 June 2018.

The trustees who served during the year and up to the date of signature of the financial statements were:

Justine Mutton - Treasurer

Judith Fellows

Lisa Crowther

Roger Moore

Stephen Howard

(Appointed 4 June 2023)

C Johnson

A prospective trustee must be formally proposed and approved by the current committee.

DON'T LOSE HOPE CIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees' report was approved by the Board of Trustees.

Roger Moore

Trustee

Dated: 3 July 2024

DON'T LOSE HOPE CIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DON'T LOSE HOPE CIO

I report to the trustees on my examination of the financial statements of Don't Lose Hope CIO (the charity) for the year ended 30 September 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FCA, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by 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 now been withdrawn.

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

DON'T LOSE HOPE CIO

INDEPENDENT EXAMINER'S REPORT (CONTINUED)

TO THE TRUSTEES OF DON'T LOSE HOPE CIO

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.

G Darbourne FCA
for and on behalf of

TC Group

Brightfield Business Hub
Bakewell Road
Orton Southgate
Peterborough
Cambridgeshire
PE2 6XU

Dated: 10 July 2024

DON'T LOSE HOPE CIO

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 30 SEPTEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income and endowments from:							
Donations and legacies	3	64,756	52,228	116,984	50,121	30,671	80,792
Charitable activities	4	1,100	-	1,100	8,201	-	8,201
Other trading activities	5	195,388	-	195,388	194,496	-	194,496
Other income	6	6,000	-	6,000	-	-	-
Total income		<u>267,244</u>	<u>52,228</u>	<u>319,472</u>	<u>252,818</u>	<u>30,671</u>	<u>283,489</u>
Charitable activities	7	<u>262,175</u>	<u>44,315</u>	<u>306,490</u>	<u>219,498</u>	<u>27,190</u>	<u>246,688</u>
Net income and movement in funds		5,069	7,913	12,982	33,320	3,481	36,801
Reconciliation of funds:							
Fund balances at 1 October 2022		<u>156,785</u>	<u>6,866</u>	<u>163,651</u>	<u>123,465</u>	<u>3,385</u>	<u>126,850</u>
Fund balances at 30 September 2023		<u><u>161,854</u></u>	<u><u>14,779</u></u>	<u><u>176,633</u></u>	<u><u>156,785</u></u>	<u><u>6,866</u></u>	<u><u>163,651</u></u>

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

DON'T LOSE HOPE CIO**BALANCE SHEET****AS AT 30 SEPTEMBER 2023**

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		41,246		17,600
Current assets					
Debtors	12	44,627		37,000	
Cash at bank and in hand		105,949		114,280	
		<u>150,576</u>		<u>151,280</u>	
Creditors: amounts falling due within one year	13	<u>15,189</u>		<u>5,229</u>	
Net current assets			135,387		146,051
Total assets less current liabilities			<u>176,633</u>		<u>163,651</u>
The funds of the charity					
Restricted income funds	14		14,779		6,866
Unrestricted funds			161,854		156,785
			<u>176,633</u>		<u>163,651</u>

The financial statements were approved by the trustees on 3 July 2024

Roger Moore
Trustee

1 Accounting policies

Charity information

Don't Lose Hope CIO is a legal form of corporate body with limited liability designed specifically for charities.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 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 are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	10% straight line per annum
Plant and equipment	25% reducing balance per annum
Fixtures and fittings	25% reducing balance per annum
IT equipment	25% reducing balance per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2023 £	2023 £	2023 £	2022 £
Donations and gifts	62,248	-	62,248	37,963
Grants (see analysis below)	2,508	52,228	54,736	42,829
	<u>64,756</u>	<u>52,228</u>	<u>116,984</u>	<u>80,792</u>
Grants				
South Kesteven District Council	2,008	-	2,008	650
Tesco bags of help	-	-	-	2,000
Lincolnshire Community Foundation	-	-	-	5,925
HIT - Training	500	-	500	-
Len Pick Trust	-	10,000	10,000	4,000
National Lottery garden funding	-	22,000	22,000	11,000
BGL Group	-	-	-	10,000
NHS (Night light care)	-	20,228	20,228	7,746
South Lincolnshire	-	-	-	1,508
	<u>2,508</u>	<u>52,228</u>	<u>54,736</u>	<u>42,829</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

4 Charitable activities

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Ball	-	-	-	7,328
Grotto	-	-	-	98
Wreath making	-	-	-	775
Snowden	1,100	-	1,100	-
	<u>1,100</u>	<u>-</u>	<u>1,100</u>	<u>8,201</u>

5 Other trading activities

	Unrestricted funds	Restricted funds	Total	Total
	2023	2023	2023	2022
	£	£	£	£
Fundraising	62,778	-	62,778	73,963
Cafe/Counselling	115,331	-	115,331	86,043
Recharges and sundry income	17,279	-	17,279	34,490
	<u>195,388</u>	<u>-</u>	<u>195,388</u>	<u>194,496</u>

6 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donation in-kind: Facilities	<u>6,000</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

7 Charitable activities

	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Total 2022 £
Wages and salaries	81,144	22,000	103,144	83,299
Counsellor staff costs	124,805	20,228	145,033	102,384
Staff training	897	-	897	408
Staff clothing	87	-	87	447
Event related costs	3,016	-	3,016	5,074
Rent and rates	18,648	-	18,648	15,956
Light and heat	10,309	-	10,309	7,742
Insurance	3,156	-	3,156	2,769
Repairs and renewals	2,472	-	2,472	4,454
Cafe food and drink	278	-	278	1,562
Toys, books and equipment	2,956	-	2,956	1,011
Computer expenses	140	-	140	85
Telephone	1,694	-	1,694	1,520
Post and stationery	86	-	86	623
Website costs	2,546	-	2,546	2,668
Sundry expenses	1,138	-	1,138	3,137
Entertaining	-	-	-	3,270
Legal and professional fees	565	-	565	373
Accountancy fees	2,752	-	2,752	3,570
Bank and card charges	1,615	-	1,615	1,856
Depreciation	3,871	2,087	5,958	4,480
	<u>262,175</u>	<u>44,315</u>	<u>306,490</u>	<u>246,688</u>
Analysis by fund				
Unrestricted funds	262,175	-	262,175	219,498
Restricted funds	-	44,315	44,315	27,190
	<u>262,175</u>	<u>44,315</u>	<u>306,490</u>	<u>246,688</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

DON'T LOSE HOPE CIO**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 30 SEPTEMBER 2023****9 Employees**

The average monthly number of employees during the year was: 6 (2022 - 4).

10 Taxation

No provision for taxation has been made in these accounts as the CIO is a registered charity and all surplus funds are applied for charitable purposes.

11 Tangible fixed assets

	Leasehold improvements	Plant and equipment	Fixtures and fittings	IT equipment	Total
	£	£	£	£	£
Cost					
At 1 October 2022	11,971	6,059	15,879	348	34,257
Additions	23,377	-	6,228	-	29,605
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2023	35,348	6,059	22,107	348	63,862
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation and impairment					
At 1 October 2022	4,632	1,680	10,220	125	16,657
Depreciation charged in the year	2,893	1,095	1,915	56	5,959
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2023	7,525	2,775	12,135	181	22,616
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Carrying amount					
At 30 September 2023	27,823	3,284	9,972	167	41,246
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 30 September 2022	7,339	4,379	5,659	223	17,600
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	44,627	37,000
	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	4,148	1,893
Other creditors	428	336
Accruals and deferred income	10,613	3,000
	<u>15,189</u>	<u>5,229</u>

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 October 2022	Incoming resources	Resources expended	At 30 September 2023
	£	£	£	£
	6,866	52,228	(44,315)	14,779
	<u>6,866</u>	<u>52,228</u>	<u>(44,315)</u>	<u>14,779</u>
Previous year:				
	At 1 October 2021	Incoming resources	Resources expended	At 30 September 2022
	£	£	£	£
	3,385	30,671	(27,190)	6,866
	<u>3,385</u>	<u>30,671</u>	<u>(27,190)</u>	<u>6,866</u>

The charity received funding from three grants in the year, which have been spent across three specific projects.

£22,000 was received in relation to garden funding and supporting associated wages and salary costs.

£27,840 was received in relation to the NHS Night Café of which £7,612 has been deferred to 2023/24. These grants support associated wages and salary costs.

£10,000 was received in relation to refurbishing the top two floors of the premises, 4 North Street.

Where these funds have been used to cover expenses relating to assets purchase by the company then their cost allocation in the accounts will be accounted for via the depreciation charge, being allocated over the estimated useful economic life of said asset(s).

Where the funds have been used directly then there full cost is include within restricted funds analysis.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2022	Incoming resources	Resources expended	At 30 September 2023
	£	£	£	£
General funds	156,785	267,244	(262,175)	161,854
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 October 2021	Incoming resources	Resources expended	At 30 September 2022
	£	£	£	£
General funds	123,465	252,818	(219,498)	156,785
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 30 September 2023 are represented by:			
Tangible assets	27,987	13,259	41,246
Current assets/(liabilities)	133,867	1,520	135,387
	<u> </u>	<u> </u>	<u> </u>
	161,854	14,779	176,633
	<u> </u>	<u> </u>	<u> </u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 30 September 2022 are represented by:			
Tangible assets	12,254	5,346	17,600
Current assets/(liabilities)	144,531	1,520	146,051
	<u> </u>	<u> </u>	<u> </u>
	156,785	6,866	163,651
	<u> </u>	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

17 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, of £46,125 (2021: £59,375)

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, of £34,375 (2022 - £46,125).

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).