



KARUNA ACTION

Trustees Report and Financial Statements

1st January to 31st December 2022

Registered Charity: 1185570



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Registered charity: 1185570

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CHAIRMAN'S REPORT

2022 and start of 2023 were a return to the more familiar patterns of activity post pandemic with an increase in local action and the further development of the coffee house. It was also a time of reflection on how the core activities are in line with the principles and vision of the charity.

It was a year of change with Lewis Tonks moving on from working in the roastery. This led to an evaluation of coffee production and a decision to reduce production, stop coffee subscriptions and just continue roasting for local people and the coffee house. This led to a re-development of the roastery area into an extension of the coffee house. This in turn has increased the need for additional part-time staffing alongside the volunteers who work in the coffee house.

In the coming year there is a need for travel to visit partners to ensure that we have strong continuing relationships with our partner projects. Financially the reduction of coffee production and the change in staffing has supported the growth of our reserves.

I would like to thank all the staff at Karuna and in particular Simon and Jess for their hard work and dedication in ensuring that Karuna's vision to support people in poverty is fulfilled.



Paul Walsh

TRUSTEES REPORT

The trustees present their report and the financial statements for the year from 1st January to 31st December 2022.

LEGAL DETAILS

Trustees

Anna Bland
Clare Brown
Paul Clements Resigned November 2022
George Dowdell
Martin Hannington
Catherine Harris
Catherine Raine
Paul Walsh (Chairman)

Director

Simon Hannington

Address

11 Wellington Street
Aldershot
Hampshire
GU11 1DX

Bankers

Cooperative Bank PLC
PO Box 250
Delph House, Southway
Skelmersdale, WM8 6WT

Independent Examiners Ltd

Unit 2 The Broadbridge Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

Email

office@karunaaction.org

OBJECTIVES AND ACTIVITIES

Our Objective is to be a voice of justice for the oppressed, ending poverty through compassion in sustainable communities and to bring the message of the gospel to a new generation. Our faith calls us to “remember the poor” (Galatians 2:10) and we aim to do this through the relief of poverty and suffering throughout the world. The main activities and aims for the public benefit are:

Activities

Aims

- | | | |
|---------------------|---|--|
| Education and Youth | • | To ensure that children are able to receive a good education to secondary level or higher education in some cases. |
| Income Generation | • | To give families the opportunity of setting up a small business to provide for or supplement family income. |
| Health Care | • | To provide healthcare for those without easy access or the financial ability. |
| Orphans/Widows | • | To care for children who do not have anyone else to care for them. |
| Emergency Relief | • | Relief for those affected by war, drought and natural disasters. |
| Community Action | • | To work with local communities in the Aldershot area and the United Kingdom generally. |
| | • | To set up and run a community coffee shop for the benefit of the local community and to generate funds to further the work of the charity. |
| Raising Awareness | • | To raise awareness to the public of the effects of poverty around the world and to encourage people to get involved. |

PUBLIC BENEFIT

In determining our programmes, we have to regard both the Charity Commission's general guidance on public benefit and prevention and relief of poverty for the public benefit. The trustees ensure that our programmes are in line with our charitable objects and aims.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The name of the charity is KARUNA ACTION. It was formerly known as KINGSCARE, the name being changed in February 2012. The charity was formerly governed by the Declaration of Trust dated 21st October 1998 and registered with the Charity Commission as charity number 1072613.

On the 30th of September 2019, the charity registered with The Charity Commission as a C.I.O. (Charitable Incorporated Organisation) number 1185570. The charity name and objects remain unchanged.

New trustees are appointed by a resolution of the Trustees at a meeting of the Trustees at which there is a majority of the Trustees present. New Trustees meet with the chairman of the Trustees and the Director and are given copies of the accounts for the last 3 years, minutes of Trustee meetings, a copy of the governing trust deed and a copy of the relevant Charity Commission booklet.

The Trustees meet formally once or twice a year, though these meetings can be supplemented by Focus Groups on particular aspects of the charity each consisting a few trustees. All trustees are entitled to attend these Focus Groups. In addition the director makes extensive use of email facilities to keep trustees up to date on projects and developments.

Trustees are responsible for strategic decisions taking into account the advice of the director and his team. The Trustees along with the director are responsible for making major decisions on donations to partners and overseeing the expenditure of the charity. Our Trustees are unpaid, and details of any Trustee expenses are disclosed in the notes to the accounts.

The Director and his team are responsible for day-to-day operations, making minor changes to grants, controlling expenditure and monitoring the effectiveness of projects. The Director meets regularly with the chairman of the Trustees and other Trustees as appropriate.

REVIEW OF THE PERIOD

Our income for the year January to December 2022 was around £427,000. Most of this income originates from individuals and churches in the United Kingdom. Total resources expended were approximately £434,000.

The main ministry of Karuna Action continues to be the relief of poverty throughout the world and the United Kingdom through the support of our partners who are Christian churches or organisations in Albania, Democratic Republic of the Congo, India, Mongolia, Peru, Russia, Sri Lanka, Uganda and Zambia.

Most fundraising activities have been through the distribution of leaflets and newsletters. A few supporters also initiated small fund-raising events on a voluntary basis and passed on the proceeds to Karuna Action.

The Trustees consider Karuna Action as a going concern and are committed to the charity's growth and development.

ACHIEVEMENTS AND PERFORMANCE

Financial accounts do not directly measure the impact of the charity upon human lives. The main projects have a direct impact on the lives of thousands of children, adults and families. Praise God for the effect of the following projects on the lives of people:

Education and Youth:

- Helping around 500 children to get a good education in Albania, Sri Lanka, India, Congo, Uganda, Peru, and Mongolia.
- Sponsorship of university and college students in Mongolia, Sri Lanka, Uganda, and Zambia.
- Further provision of costs for the building and equipping of a school in Kampala, Uganda.
- School support programmes in Uganda and in the Democratic Republic of the Congo.
- Community development through healthcare, education, and income generation in Delhi, India.

Health Care:

- Clinics in Sri Lanka, Uganda and Zambia.

Orphans/Widows:

- We are responsible for the majority of funding for a Children's Home in Albania.
- Supporting homes for children in India, Sri Lanka, and Uganda.
- Support towards the running costs of a centre for the homeless people from the Caucasus region.

Emergency Relief and Miscellaneous:

- Covid-19 relief for communities suffering the effects of global pandemic restrictions.

Community Action

- Involvement in setting up and resourcing local food hub to distribute food supplies.
- We are becoming involved with the local community in Aldershot.

Raising Awareness

- Due to the pandemic restrictions in the UK we have not been able to attend events to raise awareness of our charity, this has hugely impacted our ability to raise awareness to new people. However, we have continued to make the needs of our partners known to our existing supporters.

KARUNA COFFEE and Coffee Shop

The selling of Karuna Coffee has grown in this financial period. The main reasons for selling coffee are;

- To support independent growers in Brazil, Colombia, El Salvador, Guatemala, Honduras, Indonesia, Mexico, Tanzania, Uganda and Zambia.
- To raise awareness by discussion at events of poverty and injustice throughout the world.
- To support the local community through work experience and providing opportunities to young people and asylum seekers.
- As a means of income generation for the work of Karuna Action. In the year sales of coffee and the coffee shop generated a profit of about £46,200.

VOLUNTEER SUPPORT

Karuna Action benefitted from the support of volunteers who undertook various tasks in the governance, administration, and the operation of the coffee shop and bulk coffee distribution.

FUTURE PLANS

Most of our expenditure overseas is committed to existing projects and the plan for 2023 was to maintain those projects. In 2023 we plan to expand the work and scope of Karuna Action by looking for further opportunities and fundraising to meet the expanding needs of our partners and their initiatives.

We plan to expand our support base by the following methods:

- Through natural growth as people hear about Karuna Action as we are involved in the community and as we host events.
- By actively advancing funding through visits to churches and other groups.
- Making people aware of the needs caused by poverty through campaigning and advocacy.

FUNDS IN DEFICIT

There were no funds with deficits at the end of the financial year.

RELATED CHARITIES

None.

GOVERNMENT GRANTS

There were no government grants in this financial year.

DONATION POLICIES

Donations are made to churches, organisations and individuals where we have a relationship based on trust and mutual respect. Most donations are made as a part of a regular commitment, but they are dependent on donations received into the appropriate restricted fund.

INVESTMENT POWERS

The CIO foundation document authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

REVIEW AND MANAGEMENT OF RISKS

The Trustees review the major risks to which the charity is exposed. A risk register has been established and is updated periodically. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces.

RESERVES

We have non-binding commitments to many of our operational projects, largely matched by regular commitments from donors, limiting the requirement to keep reserves. Usable reserves (general fund balance, less fixed assets) at the 31st December are around £8,550.

RESPONSIBILITY OF THE TRUSTEES

The trustees are responsible for preparing the trustees report and the financial statements in accordance with applicable law and United Kingdom accounting standards.

Charity law requires the trustees to prepare financial statements for each financial period that give a true and fair view of the state of affairs of the CIO and of the surplus or deficit of the CIO for that period. In preparing those financial statements the trustees are required to:

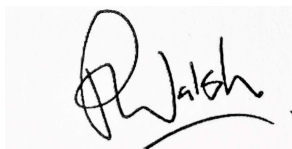
- Select suitable accounting policies and apply them consistently;
- Make reasonable and prudent judgements and estimates;
- Prepare the financial statement on a going concern basis unless it is inappropriate to presume that the trust will continue to operate.

The trustees are also responsible for:

- Keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the CIO and to ensure that the financial statements comply with applicable law and regulations;
- Safeguarding the charity's assets;
- Taking reasonable steps for the prevention and detection of fraud;
- Taking all the steps that they ought to have taken in order to make themselves aware of any relevant examination information and to establish that the charity's examiners are aware of that information.

This report was approved by the Trustees and signed on their behalf

Signature:

A handwritten signature in black ink, appearing to read 'P Walsh', is written over a light blue rectangular background.

Date 31st March 2023
Name: P Walsh, Chairman and Trustee

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of Karuna Action for the period 1st January 2022 to 31st December 2022.

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

Responsibilities and basis of report

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

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified Fellow member of the Association of Charity Independent Examiners.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

.....FCIE

Independent Examiners Ltd
Unit 2 The Broadbridge Centre
Bosham
West Sussex
PO18 8NF

Date: 25th May 2023

STATEMENT OF FINANCIAL ACTIVITIES

For the Period 1st January 2022 to 31st December 2022

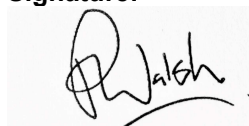
	Notes	Unrestricted Funds £	Restricted Funds £	January to December 2022 £	January to December 2021 £
Income from:					
Donations and legacies	3	39,009	262,281	301,290	332,426
Fundraising Activities	3	-	-	-	12
Charitable Activities	3	125,859	70	125,929	93,465
Investments	3	-	-	-	-
Other	3/6	-	-	-	-
Total		164,868	262,351	427,219	425,903
Expenditure on:					
Fundraising Expenditure	2	215	463	678	587
Charitable Activities	2	160,574	272,933	433,507	454,299
Total		160,789	273,396	434,185	454,886
Net Income/(Expenditure)		4,079	(11,045)	(6,966)	(28,983)
Total funds brought forward		39,351	37,757	77,108	106,091
Transfers between funds	12	(12,292)	12,292	-	-
Total funds carried forward		31,138	39,004	70,142	77,108

There were no recognised gains or losses for the accounting period other than those included in the Statement of Financial Activities.

The notes on pages 10 to 14 form part of these financial statements.

BALANCE SHEET**As at 31st December 2022**

	Notes	Unrestricted funds £	Restricted funds £	As at 31st December 2022 £	As at 31st December 2021 £
Tangible Fixed Assets	8	22,591	-	22,591	31,560
Current Assets:					
Debtors owing within one year	9	5,091	11,083	16,174	13,733
Cash at Bank and In Hand	10	3,561	27,969	31,530	36,479
Stock in hand	10A	5,361	-	5,361	3,959
Total Current Assets		14,013	39,052	53,065	54,171
Current Liabilities					
Creditors due within one year	11	5,467	47	5,514	8,623
Total Current Liabilities		5,467	47	5,514	8,623
Net Current Assets		8,546	39,005	47,551	45,548
Total Assets less Current Liabilities		31,137	39,005	70,142	77,108
The funds of the charity					
Unrestricted Funds	12	31,137	-	31,137	39,350
Restricted Funds	12	-	39,005	39,005	37,758
Total charity funds		31,137	39,005	70,142	77,108

Approved by the Trustees and signed on their behalf**Signature:**

Date: 31st March 2023**Name:** P Walsh Chairman and Trustee**The notes on pages 10 to 14 form part of these financial statements.**

NOTES TO THE FINANCIAL STATEMENTS

Note 1 ACCOUNTING POLICIES

a) Accounting Convention

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The accounts have been prepared in accordance with: Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Charities Act 2011.

b) Fund Accounting

The balances in the Unrestricted Funds are available for use at the discretion of the Trustees in the furtherance of the charitable objectives and represent the usable reserves of the charity

Restricted funds are subject to specific conditions imposed by the donors. At the period end, any fund deficits are eliminated by a transfer from unrestricted funds unless the Trustees are of the opinion that such deficits will be eliminated by future committed giving.

Expenditure within restricted funds includes direct project development and core costs associated with project development and support allocated according to income received.

Expendable Endowment Funds are those funds which are given to generate income for specific purposes but if the income is insufficient the income from the expendable fund can be used.

c) Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources and
- the trustees are virtually certain they will receive the resources and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources. The CIO has not received any government grants during the accounting period.

Tax reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA during the same period as the gift to which they relate

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report

Investment Income

This is included in the accounts when receivable.

Investment gains and losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the period.

d) Resources Expended

All expenditure is accounted for on an accruals basis unless indicated otherwise and includes VAT where relevant.

- **"Fundraising expenditure"** consists of expenditure incurred in motivating supporters to give to the ministry of Karuna Action
- **"Directly attributed Costs"** consist of expenditure where the charitable activity is directly incurred by Karuna Action.
- **"Reallocation of core costs"** consist of shared costs which contribute directly to more than one fund or charitable activity are apportioned on a basis consistent with the use of resources as follows:
 - For all funds core costs are apportioned in relation to the income received by these funds.

e) Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation of tangible fixed assets is calculated to write off the cost over their estimated useful lives as follows:

- Electronic equipment (mostly computers) – 33⅓% per year, straight line.
- Other equipment – 25% per year, straight line.

- Second-hand equipment may be depreciated fully in the year in which they are received.
- Vehicles are depreciated over a period decided by trustees (presently 15% reducing balance).
- Improvements to property are depreciated over the remaining period of the lease.

f) Transfers between funds

Where restricted funds have a deficit at the end of the accounting period, transfers are made from unrestricted funds to make good such deficits with the approval of the trustees.

g) Foreign Currencies

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balance sheet items denominated in foreign currencies are translated at the rate of exchange prevailing at the period end.

h) Pension Contributions

The trust participates in a defined contribution pension scheme and the pension charge represents the amount payable by the trust to the fund in respect of the period.

i) Operating Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the Statement of Financial Activities as incurred.

Note 2 - Expenditure by type of fund

	Unrestricted funds	Restricted Funds	January to December 2022	January to December 2021
	£	£	£	£
Fundraising Expenditure	215	463	678	587
Charitable Activities:				
Directly attributable Costs				
Project Expenditure	3,369	183,712	187,081	237,641
Coffee cost of Sales	79,687	-	79,687	52,129
Community Action		3,366	3,366	829
Subtotal	83,056	187,078	270,134	290,599
Core costs				
Personnel expenditure	114,758	-	114,758	115,184
Premises expenditure	21,868	-	21,868	17,577
Office expenditure	11,197	1,936	13,133	15,929
Governance	2,137	-	2,137	3,909
Reallocation of Core costs	(83,919)	83,919	-	-
Subtotal	66,041	85,855	151,896	152,599
Other costs				
Raising Awareness	106	-	106	-
Depreciation	11,371	-	11,371	11,101
TOTAL EXPENDITURE	160,789	273,396	434,185	454,886

Note 2A - Analysis of Expenditure by Activity

	Support for Overseas Partner Projects	Community Action in U.K.	Raising Awareness of Poverty	January to December 2022	January to December 2021
	£	£	£	£	£
Fundraising Expenditure	610	68	-	678	587
Project Expenditure	168,036	22,411	-	190,447	237,641
Coffee cost of Sales	-	55,781	23,906	79,687	52,129
Core costs	55,594	65,011	31,291	151,896	152,599
Other Costs	4,201	4,912	2,364	11,477	11,930
TOTAL EXPENDITURE	228,441	148,183	57,561	434,185	454,886

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Note		Unrestricted funds	Restricted funds	January to December 2022	January to December 2021
		£	£	£	£
3	Income				
	Donations and legacies				
	Donations Received	36,228	253,741	289,969	279,239
	Donations from Charities	50	8,540	8,590	18,164
	Legacies	2,731	-	2,731	35,023
	Subtotal	39,009	262,281	301,290	332,426
	Charitable Activities				
	Sale of coffee and sales in coffee shop	125,859	70	125,929	93,465
	Subtotal	125,859	70	125,929	93,465
	Fundraising Activities	-	-	-	12
	Investments (interest on Bank Account)	-	-	-	-
	Other (Gain on disposal of fixed assets)	-	-	-	-
	TOTAL INCOME	164,868	262,351	427,219	425,903
4	Staff Costs and Trustees Remuneration				
	Gross Salaries			119,339	105,473
	Employers National Insurance			5,975	5,548
	Employees life insurance			-	46
	Employers Pension Contributions (see note 5)			909	443
				126,223	111,510
	The average number of employees during the accounting period was:			4.7	4.0
	No employee received remuneration of more than £60,000 per annum			Nil	Nil
	Trustees Remuneration			Nil	Nil
	Trustees' re-imbursement of expenses			Nil	Nil
	Related Parties				
	Two related parties to Trustee M Hannington:				
	1 Son - Gross remuneration for role of CEO Director			33,474	32,820
	2 Daughter in law - Gross remuneration for role of Projects/Partnership Co-ordinator			30,831	30,288
	- Employer pension contributions paid on her behalf			738	361
	Outstanding balances at reporting date			Nil	Nil
	Key Management Personnel				
	The key management personnel comprise the Trustees, the Director and the Projects and Partnerships Co-Ordinator. The Trustees are not remunerated. The total employee benefits (including employer national insurance and employer pension contributions) of the key management personnel of the CIO were:			71,857	69,744
5	Pension contributions				
	The trust operates a defined contribution pension scheme, with SMART PENSIONS, available for all employees. The assets of the fund are held separately from those of the trust in an independently administered fund. There were no unpaid contributions at the balance sheet date. (Currently 2 employees are in the scheme).			909	443
6	Movement in total funds for the year				
	This is stated after charging:				
	Gain on disposal of fixed assets			-	-
	Loss on disposal of fixed assets			113	-
	Depreciation of fixed assets			11,258	11,101
	Estimated Independent Examination fee (accrual)			1,600	1,500
7	Leases				
	As at 31 December 2022 the charity had annual commitments under non-cancellable operating leases between one and five years as follows:				
	Coffee machine, new lease			5,122	5,087

NOTES TO THE FINANCIAL STATEMENTS (Continued)

	Note	Unrestricted funds £	Restricted funds £	Total Funds £
8 Tangible Fixed Assets				
Equipment Cost				
Balances brought forward at 1st January 2022		60,368	-	60,368
Additions		2,402	-	2,402
Disposals		(2,315)	-	(2,315)
Balances carried forward at 31st December 2022		60,455	-	60,455
Accumulated Depreciation				
Balances brought forward at 1st January 2022		(28,808)	-	(28,808)
Disposals		2,202	-	2,202
Charge for year	6	(11,258)	-	(11,258)
Balances carried forward at 31st December 2022		(37,864)	-	(37,864)
Net Book Value				
Balances carried forward at 31st December 2022		22,591	-	22,591

All fixed assets are used for raising funds and charitable activities

	Unrestricted funds £	Restricted funds £	As at 31st December 2022 £	As at 31st December 2021 £
9 Debtors owing within one year				
Income Tax Recoverable	232	11,083	11,315	10,318
Sundry Debtors owing	325	-	325	301
Pre-payments	4,534	-	4,534	3,114
Total	5,091	11,083	16,174	13,733
10 Cash at Bank and In Hand				
Current Account	3,561	27,969	31,530	36,479
Cash	-	-	-	-
Total	3,561	27,969	31,530	36,479
10A Stock in hand				
Stock of Coffee etc for sale	5,361	-	5,361	3,959
Total	5,361	-	5,361	3,959
11 Creditors due within one year				
Sundry Creditors	-	-	-	-
Credit cards o/s	3,056	47	3,103	3,086
Accruals	2,411	-	2,411	5,537
Total	5,467	47	5,514	8,623

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12	Movement of Unrestricted and Restricted funds	Balances brought forward at 1st January 2022	Total Incoming Resources	Total Resources Expended	Transfers between Funds	As at 31st December 2022
		£	£	£	£	£
	General fund	39,350	164,868	(160,789)	(12,292)	31,137
	Total Unrestricted Funds	39,350	164,868	(160,789)	(12,292)	31,137
	Bethshalom	52	1,506	(1,653)	95	-
	Calvary Grace Care	23	5,444	(5,561)	94	-
	Child Promotion School	878	44,361	(52,082)	6,993	149
	Children's home General	-	3,285	(3,243)	-	42
	Christmas Fund	1,182	8,737	(9,650)	-	269
	Clinic General	247	1,690	(1,686)	-	251
	Clinic Zambia	598	9,235	(10,437)	603	(0)
	Community Action	1,507	20,020	(19,490)	-	2,037
	Education General	-	10,116	(10,755)	639	-
	Education Jinja	-	7,601	(7,487)	-	114
	Education Sponsorship	248	31,676	(34,564)	2,640	(0)
	Emergency Relief	-	1,810	(1,657)	-	153
	Income Generation	126	1,818	(1,940)	-	5
	Jubilee Society Mongolia	29,993	156	(1,545)	-	28,604
	Kilibula Primary School	-	-	(1,300)	1,300	-
	Living Waters Russia	112	3,443	(3,596)	42	1
	New Beginnings Children's home	2,537	100,143	(95,300)	-	7,380
	New Generation Delhi	-	4,753	(4,942)	189	-
	Paula support	35	6,257	(6,409)	116	(0)
	Raising Awareness	220	300	(100)	(420)	-
	Total Restricted Funds	37,758	262,351	(273,396)	12,292	39,005
	Total Funds	77,108	427,219	(434,185)	(0)	70,142