



CHARITY COMMISSION
FOR ENGLAND AND WALES

Students4Students		Charity No	1186813
Annual accounts for the period			
1st July 2022	To	30th June 2023	

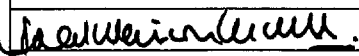
Section A Statement of financial activities

Recommended categories by activity	Restricted			Total funds	Prior year funds
	Unrestricted funds	Income funds	Endowment funds		
	£	£	£	£	£
	F01	F02	F03	F04	F05
Income (Note 3)					
Income and endowments from:					
Donations and legacies	1,543	-	-	1,543	2,165
Gift Aid	-	-	-	-	207
Grants	-	5,000	2,000	7,000	3,050
Fundraising	687	-	88	775	-
Other	-	-	-	-	-
Total	2,230	5,000	2,088	9,318	5,422
Expenditure (Note 4)					
Expenditure on:					
Raising funds	1,026	-	54	1,080	1,441
Charitable activities	1,202	5,236	1,842	8,281	4,660
Other	84	-	-	84	156
Total	2,313	5,236	1,896	9,445	6,257
Net income/(expenditure) before investment gains/(losses)	- 83	- 236	192	- 127	- 835
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	- 83	- 236	192	- 127	- 835
Extraordinary items	-	-	-	-	-
Transfers between funds	- 1,249	- 18	1,267	- 0	-
Other recognised gains/(losses):					
Loan repayments	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	- 1,331	- 254	1,458	- 127	- 835
Reconciliation of funds:					
Total funds brought forward	4,206	987	1,906	7,099	7,934
Total funds carried forward	2,875	733	3,364	6,972	7,099

Section B Balance sheet

	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets (Note 6)	62	-	162	224	530
Intangible assets (Note 6A)	250	-	-	250	450
Total fixed assets	312	-	162	474	980
Current assets					
Debtors (Note 7)	339	-	248	587	587
Cash at bank and In hand (Note 10)	2,421	1,495	3,013	6,929	5,586
Total current assets	2,760	1,495	3,261	7,515	6,173
Creditors: amounts falling due within one year (Note 8)	197	760	60	1,017	54
Net current assets/(liabilities)	2,563	733	3,201	6,496	6,119
Total assets less current liabilities	2,875	733	3,364	6,972	7,099
Creditors: amounts falling due after one year (Note 9)	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	2,875	733	3,364	6,972	7,099
Funds of the Charity					
Endowment funds (Note 13)	-		3,364	3,364	1,906
Restricted income funds (Note 13)		733		733	987
Unrestricted funds	2,875		-	2,875	4,206
Revaluation reserve				-	
Total funds	2,875	733	3,364	6,972	7,099

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	Fred Harrison-James	30.01.24

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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 the Statement of Recommended Practice: 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) issued on 16 July 2014 and with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

At the reporting date, Students4Students had total funds of £6,972 (2022: £7,099), with £6,239 (2022: £6,613) relating to unrestricted or designated funds. During the year, Students4Students had a net loss of £127. Nonetheless, given its strong cash balance, the trustees expect that Students4Students will continue to be able to meet its liabilities as they fall due. Since the year end, Students4Students continued to provide free online tuition to primary school children, demonstrating its ongoing capacity to operate. Therefore, it is the expectation of the trustees that Students4Students will continue as a going concern for the foreseeable future.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 1.1.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

Section C	Notes to the accounts	(cont)
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Note 2 Accounting policies

2.1 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> the charity becomes entitled to the resources; It is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		✓		
Offsetting	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>	Yes	No	N/a
		✓		
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>	Yes	No	N/a
		✓		
Legacies	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>	Yes	No	N/a
				✓
Government grants	<p>The charity has received government grants in the reporting period</p>	Yes	No	N/a
				✓
Tax reclaim on donations and gifts	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>	Yes	No	N/a
				✓
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>	Yes	No	N/a
				✓
Donated goods	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt in the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>	Yes	No	N/a
		✓		
Donated services and facilities	<p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.</p>	Yes	No	N/a
				✓
Support costs	<p>The charity has incurred expenditure on support costs.</p>	Yes	No	N/a
		✓		
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>	Yes	No	N/a
		✓		
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>	Yes	No	N/a
				✓
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p>	Yes	No	N/a
				✓

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Deferred income	No material item of deferred income has been included in the accounts.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£300
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	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Intangible fixed assets	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

	They are valued at cost.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	They are valued at cost.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Current asset Investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
				✓

They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
			✓

Section C **Notes to the accounts** **(cont)**

Note 3 **Analysis of income**

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	1,543	-	-	1,543	2,165
	Gift Aid	-	-	-	-	207
	Grants	-	5,000	2,000	7,000	3,050
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		1,543	5,000	2,000	8,543	5,422
Other trading activities:	Fundraising	687	-	88	775	-
	Interest on trading account	-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		687	-	88	775	-
TOTAL INCOME		2,230	5,000	2,088	9,318	5,422

Section C **Notes to the accounts** **(cont)**

Note 4 **Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
Expenditure on raising funds:				£				£
Incurred seeking donations	216	-	-	216	240	-	-	240
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	343	-	-	343	857	-	-	857
Advertising and marketing costs	190	-	-	190	-	147	-	147
Support costs (note 5)	277	-	54	332	74	21	102	197
Total expenditure on raising funds	1,026	-	54	1,080	1,172	168	102	1,441

Expenditure on charitable activities:

Tuition facilitation	-	4,988	-	4,988	-	-	-	-
Insurance	95	-	202	297	-	291	-	291
Teaching resources	-	150	176	325	135	453	-	588
Child safety training	-	-	520	520	-	513	-	513
DBS checks	44	-	176	220	-	223	27	250
Tutor recruitment	314	-	92	406	247	89	-	336
Tutor welfare	-	-	-	-	-	1,258	-	1,258
Tutor training	-	-	-	-	-	-	56	56
Tutor travel	195	-	380	575	-	474	-	474
Online tuition costs	-	99	189	288	178	324	-	502
Support costs (note 5)	555	-	108	663	149	41	204	394
Total expenditure on charitable activities	1,202	5,236	1,842	8,281	709	3,665	286	4,661

Other

Support costs (note 5)	84	-	-	84	156	-	-	156
Total other expenditure	84	-	-	84	156	-	-	156
TOTAL EXPENDITURE	2,313	5,236	1,896	9,445	2,037	3,833	388	6,257

Section C Notes to the accounts

Note 5 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds £	Charitable activities £	Other £	Grand total £	Basis of allocation
Depreciation	102	204	-	305	See below
Amortisation	67	133	-	200	See below
Website costs	57	114	-	171	See below
Strategy day	106	212	-	318	See below
Other admin costs	-	-	84	84	See below
Total	332	663	84	1,079	

Last year

Support cost (examples)	Raising funds £	Charitable activities £	Other £	Grand total £	Basis of allocation (Describe method)
Depreciation	102	204	-	305	See below
Amortisation	50	100	-	150	See below
Website costs	24	49	-	73	See below
Website grant costs	21	41	-	62	See below
Other admin costs	-	-	156	156	See below
Total	197	394	156	746	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

All support costs except other admin costs have been apportioned one-third to raising funds and two-thirds to charitable activities. This estimate reflects the amount of volunteer time spent on each activity. Other administrative costs have been categorised as 'other' expenses.

Section C**Notes to the accounts****Note 6****Tangible fixed assets**

Please complete this note if the charity has any tangible fixed assets

6.1 Cost or valuation

	Plant, machinery and motor vehicles	Total
	£	£
At the beginning of the year	1,222	1,222
Additions	-	-
Revaluations	-	-
Disposals	-	-
Transfers	-	-
At end of the year	1,222	1,222

6.2 Depreciation and impairments

Basis	SL over 4 years	SL over 4 years
Rate	25%	25%

At beginning of the year	692	692
Disposals	-	-
Depreciation	305	305
Impairment	-	-
Transfers	-	-
At end of the year	997	997

14.3 Net book value

Net book value at the beginning of the year

Net book value at the end of the year

530	530
224	224

Section C	Notes to the accounts
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Note 6A **Intangible fixed assets**

6.1 Cost or valuation

	Website development	Total
	£	£
At the beginning of the year	600	600
Additions	-	-
Revaluations	-	-
Disposals	-	-
Transfers	-	-
At end of the year	600	600

6.2 Depreciation and Impairments

Basis	SL over 3 years	SL over 3 years
Rate	33%	33%

At beginning of the year	150	150
Disposals	-	-
Amortisation	200	200
Impairment	-	-
Transfers	-	-
At end of the year	350	350

14.3 Net book value

Net book value at the beginning of the year	450	450
Net book value at the end of the year	250	250

Section C **Notes to the accounts** **(cont)**

Note 7 **Debtors and prepayments**

Please complete this note if the charity has any debtors or prepayments.

Analysis of debtors

Trade debtors
Prepayments and accrued income
Other debtors
Total

This year	Last year
£	£
-	-
587	587
-	-
587	587

Section C Notes to the accounts (cont)

Note 8 Creditors and accruals

8.1 Analysis of creditors

Bank loans and overdrafts
Trade creditors
Accruals and deferred income
Taxation and social security
Other creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
	-	-	-	-
	-	-	-	-
	1,017	54	-	-
	-	-	-	-
	-	-	-	-
Total	1,017	54	-	-

Note 9 Other disclosures for debtors, creditors and other basic financial instruments

9.1 Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

The charity has recognised accrued income of £339 relating to future Gift Aid claims within the accounts. It has recognised no other financial assets.

The charity has recognised accruals of £1,017 within the accounts. It has recognised no other financial liabilities.

The significance of financial instruments on charity's financial position and performance is therefore minimal.

Section C

Notes to the accounts

(cont)

Note 10 Cash at bank and in hand

Cash at bank and on hand

Other

Total

This year £	Last year £
6,929	5,586
-	-
6,929	5,586

Section C Notes to the accounts (cont)

Note 11 Fair value of assets and liabilities

11.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed), liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Students4Students holds no financial instruments or investments at the period end, and therefore is not exposed to credit or market risk. At the end of the reporting period, the charity had cash in bank of £6,929 (2022: £5,586), providing confidence in the charity's capacity to manage liquidity risk for the foreseeable future.

11.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

The fair value of financial instruments held by the charity has not changed as a result of changes in credit risk.

Section C	Notes to the accounts	(cont)
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Note 12 **Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

Please provide details of the nature of the event

No events requiring adjustment of or disclosure in the accounts have occurred since the reporting date.

Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made

Not applicable, see above.

Section C

Notes to the accounts

(cont)

Note 13 Charity funds

13.1 Details of material funds held and movements during the CURRENT reporting period

* Key: D - designated income funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type D, R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Capital expenditure	Other transfer	Fund balances carried forward
			£	£	£	£	£	£	£
Barclays account ending -1019	D	Branch account for Oxford	82	900	(324)	92	-	325	1,074
Barclays account ending -1808	D	Branch account for Bristol	18	-	(450)	450	-	-	18
Barclays account ending -2019	D	Branch account for Durham	197	88	(941)	478	-	-	79
Barclays account ending -4716	UR	Central branch account	5,167	1,585	(1,143)	(688)	-	(137)	4,785
Barclays account ending -8128	UR	Savings account	0	-	-	-	-	-	0
Barclays account ending -0025	UR	Savings account	0	-	-	-	-	-	0
CAF account - Oxford funds	D	Branch account for Oxford	1,284	1,100	(281)	-	-	-	2,103
CAF account - general funds	UR	Central branch account	- 1,202	644	(970)	(633)	-	250	1,911
Bristol SU RAG account	R	Funds held by Bristol Student Union Raise and Give on behalf of Bristol branch	379	-	-	-	-	-	379
Website grant	R	To fund improvement of Students4Students' website, and other professionalisation improvements.	0	-	-	-	-	-	0
Welfare grant	R	To fund Mental Health First Aid awareness training for branch and national committee members	342	-	-	-	-	-	342
Foyie Grant	R	To fund the delivering of tuition in Durham for the academic year 2022/23	-	5,000	(4,988)	-	-	-	13
Schroder Grant	R	To fund the delivering of tuition for the academic year 2021/22	-	-	(247)	247	-	-	-
Other funds	N/A	Non-cash items (prepayments, depreciation); Expenses paid by director; Loan repayments; Capital expenditure.	830	-	(200)	54	-	(438)	247
Total Funds			7,099	9,317	9,445	-	-	0	6,972

Section C Notes to the accounts (cont)

Note 13 Charity funds

13.2 Details of material funds held and movements during the PREVIOUS reporting period

* Key: D - designated income funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type D, R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Capital expenditure £	Prepayments and accrued income £	Accruals and deferred income £	Fund balances carried forward £
Barclays account ending -1019	D	Branch account for Oxford	427	-	58	287	-	-	-	82
Barclays account ending -1808	D	Branch account for Bristol	128	-	-	110	-	-	-	18
Barclays account ending -2019	D	Branch account for Durham	64	-	25	158	-	-	-	197
Barclays account ending -4716	UR	Central branch account	1,633	1,809	392	2,026	-	92	-	5,167
Barclays account ending -8128	UR	Savings account	0	-	-	-	-	-	-	0
Barclays account ending -0025	UR	Savings account	0	-	-	-	-	-	-	0
CAF account - Oxford funds	D	Branch account for Oxford	984	300	-	-	-	-	-	1,284
CAF account - general funds	UR	Central branch account	1,753	813	1,435	1,788	600	-	54	1,202
Bristol SU RAG account	R	Funds held by Bristol Student Union Raise and Give on behalf of Bristol branch	379	-	-	-	-	-	-	379
Website grant	R	To fund improvement of Students4Students' website, and other professionalisation improvements.	73	-	73	-	-	-	-	0
St Michael's and All Saints Grant	R	To fund Oxford branch tuition for academic year 2020/21 and to fund the Oxford Brookes expansion project.	106	-	106	-	-	-	-	-
Durham Social Impact Fund	R	To fund online tutoring resources for the Durham branch.	143	-	143	-	-	-	-	-
Welfare grant	R	To fund Mental Health First Aid awareness training for branch and national committee members	1,600	-	1,258	-	-	-	-	342
Schroder Grant	R	To fund the delivering of tuition for the academic year 2021/22	-	2,500	2,252	-	-	248	-	-
Other funds	N/A	Non-cash items (prepayments, depreciation); Expenses paid by director; Loan repayments; Capital expenditure.	644	-	515	-	600	156	54	830
Total Funds			7,934	5,422	6,257	0	-	-	-	7,099

Section C	Notes to the accounts	(cont)
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Note 13 **Charity funds (cont)**

13.3 Transfers between funds

This year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Trivial surplus on a restricted fund written off, arising due to a historic error.	£18
Between unrestricted and endowment funds	Transfers from central bank accounts to branch accounts to aid cash flow.	£1,249
Between endowment and unrestricted funds	None in the year.	£0

Last year

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	None in the year.	-
Between unrestricted and endowment funds	Transfers from central bank accounts to branch accounts to aid cash flow.	£239
Between endowment and unrestricted funds	Bristol funds transferred to RAG account run by Bristol Student Union.	-

13.4 Designated funds

This year

Planned use	Purpose of the designation	Amount
Oxford branch	To fund tuition undertaken by the Oxford branch.	3,425
Durham branch	To fund tuition undertaken by the Durham branch.	- 79
Bristol branch	To fund tuition undertaken by the Bristol branch.	18
	Total designated funds	3,364

Last year

Planned use	Purpose of the designation	Amount
Oxford branch	To fund tuition undertaken by the Oxford branch.	1,692
Durham branch	To fund tuition undertaken by the Durham branch.	197
Bristol branch	To fund tuition undertaken by the Bristol branch.	18
	Total designated funds	1,906

Section C	Notes to the accounts	(cont)
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Note 14 **Transactions with trustees and related parties**

14.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. In addition, there were no such remuneration and benefits in the prior year.

14.3 Transaction(s) with related parties

This year

There have been no related party transactions in the reporting period.

Last year

There were no related party transactions in the reporting period.

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

No transactions identified above

For any related party, please provide details of any guarantees given or received.

No guarantees have been given or received.