

TWO BREWS

Report of the trustees for the year ended 31st March 2023

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 published (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are the prevention or relief of poverty and homelessness in Manchester and Salford by the provision of outreach and support services to individuals in need and/or charities, or other organisations working to prevent or relieve poverty and homelessness.

A review of our achievements and performance: How our activities delivered public benefit

We have been able to provide outreach services in Manchester City Centre 7 nights per week serving between 100 to 200 hot meals per night along with sandwiches, hot and cold drinks as well as providing clothing and toiletries. This has doubled our impact from the prior year. We have also been able to place several of our service users into either temporary or permanent accommodation which has been a highlight for all involved with Two Brews.

Financial review

We continued to generate significant revenue to fund our supporting of the homeless across Manchester and Salford. We raised £24,000 from a combination of charitable fundraisers, donations and charitable grants. Our expenditure during this same period was approximately £13,700, which was spent on essential items for our nightly outreach services such as cooking ingredients, toiletries, equipment and emergency accommodation and food parcels. Overall, this has left us with approximately £10,300 in the bank as at 31 March 2023 to enable the charity to continue to provide these services into 2023 and beyond.

Investment powers and policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer-term investment.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2023 was £21,340 of which £10,333 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

TWO BREWS

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

We intend to continue to provide outreach services 7 nights per week as we are seeing new service users each week, so the need for our services is continuing to grow continuously. Our significant growth in the past 12 months has enabled us to provide more support than ever. We would also like to continue to work with other local charities and outreach groups including sharing resources, food donations and ideas to enable us all to provide the best outreach services possible.

Structure, governance and management

The Charity is a registered charity (CIO Foundation) and is constituted under a trust deed dated 29th July 2021.

Appointment of trustees

The Trustees were appointed following a meeting of the founding volunteers of Two Brews where each volunteer was given the opportunity to nominate themselves to become a Trustee. Following this Susannah Gill, Johanne Reah and Gary Potts were formally appointed as Trustees in the roles of Chair, Trustee Secretary and Treasurer, respectively.

Trustee induction and training

New trustees familiarise themselves with the roles and responsibilities of trustees as set out by the Charity Commission.

Reference and administrative information

Charity Name: Two Brews

Charity Number: 1195358

Trustees

Susannah Gill	Chair	
Johanne Reah	Trustee Secretary	
Gary Potts		(resigned February 2023)
Alasdair Malcolm	Treasurer	(appointed February 2023)

Principal Office

Manchester Academy of Gymnastics
Astor Road
Salford
M50 1BB

TWO BREWS

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

HSBC Bank
2-4 St Ann's Square
Manchester
M2 7HD

Trustees responsibilities in relation to the financial statements

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

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on and signed on their behalf by:

Susannah Gill
CHAIR of TRUSTEES

TWO BREWS

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

Registered Charity No. 1195358

TWO BREWS

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TWO BREWS

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The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 22nd January 2024 and signed on their behalf by:

Susannah Gill
CHAIR of TRUSTEES

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
TWO BREWS
REGISTERED CHARITY NO. 1195358**

I report on the accounts of the charity, for the year ended 31st March 2023 which are set out on pages 5 to 14.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *A.M. King*

AM King FCCA
Date: 22nd January 2024

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 March 2023	Period Ended 31 March 2022
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	21,534	-	21,534	29,080
Charitable Activities	(4)	3,759	-	3,759	9,063
Other Trading Activities	(5)	-	-	-	-
Total		25,293	-	25,293	38,143
Expenditure on:					
Raising Funds	(6)	1,025	-	1,025	167
Charitable Activities	(6)	31,554	-	31,554	17,098
Other	(6)	-	-	-	-
Total		32,579	-	32,579	17,265
Net income/(expenditure)		(7,286)	-	(7,286)	20,878
Transfers between funds	(17)	-	-	-	-
Net movement in funds		(7,286)	-	(7,286)	20,878
Reconciliation of funds					
Funds introduced	(17)	-	-	-	7,748
Total funds brought forward	(17)	28,626	-	28,626	-
Total funds carried forward	(17)	21,340	-	21,340	28,626

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 8 to 14 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(11)	11,007	16,511
Total fixed assets		<u>11,007</u>	<u>16,511</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	927	749
Cash at Bank & in Hand		10,451	12,206
Total current assets		<u>11,378</u>	<u>12,955</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	1,045	840
Net current assets or liabilities		<u>10,333</u>	<u>12,115</u>
Total assets less current liabilities		21,340	28,626
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u><u>21,340</u></u>	<u><u>28,626</u></u>
The funds of the charity:			
Restricted income funds	(17)	-	-
Unrestricted income funds	(17)	21,340	28,626
Total charity funds		<u><u>21,340</u></u>	<u><u>28,626</u></u>

Approved on behalf of the Trustees Management Committee

Susannah Gill

Alasdair Malcolm

Date: 22nd January 2024

The notes on pages 8 to 14 form part of these accounts.

Statement of Cash Flows for the year ended 31 March 2023

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2023	Period Ended 31 March 2022
	£	£
Net movement in funds	(7,286)	20,878
Add back depreciation	5,504	5,504
Deduct investment income	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(178)	(749)
Increase/(decrease) in creditors	205	840
Net cash used in operating activities	(1,755)	26,473
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	(22,015)
Net cash provided by investing activities	-	(22,015)
Increase/(decrease) in cash and cash equivalents during the year	(1,755)	4,458
Funds introduced	-	7,748
Cash and cash equivalents brought forward	12,206	-
Cash and cash equivalents carried forward	10,451	12,206

Notes to the accounts for the year ended 31 March 2023

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are no restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of event costs.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

Notes to the accounts for the year ended 31 March 2023

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Motor Vehicles 25% on cost

A van was donated to the charity during this accounts period. The trustees obtained a valuation in order that the vehicle could be included in these accounts.

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

(l) Debtors

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

(m) Creditors and provisions

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

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £nil.

3. Donations and Legacies

	Unrestricted Year Ended 31 March 2023 £	Restricted Year Ended 31 March 2023 £	Total Funds Year Ended 31 March 2023 £	Total Funds Period Ended 31 March 2022 £
Unrestricted donations	21,534	-	21,534	6,565
Gift in Kind - Motor Vehicle	-	-	-	22,015
Restricted donations - Sainsbury's	-	-	-	500
	21,534	-	21,534	29,080

Previous reporting period

	Unrestricted Period Ended 31 March 2022 £	Restricted Period Ended 31 March 2022 £	Total Funds Period Ended 31 March 2022 £
Unrestricted donations	6,565	-	6,565
Gift in Kind - Motor Vehicle	22,015	-	22,015
Restricted donations - Sainsbury's	-	500	500
	28,580	500	29,080

Notes to the accounts for the year ended 31 March 2023

4. Income from Charitable Activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended 31	Period
	March 2023	31 March	March 2023	Ended 31
	£	£	£	March 2022
Fundraising Events	3,374	-	3,374	6,063
Unrestricted grants:				
Tesco	-	-	-	1,000
Neighbourly Limited	385	-	385	-
Speedomick Foundation	-	-	-	2,000
	3,759	-	3,759	9,063

Previous reporting period

	Period Ended	Period Ended	Period Ended
	31 March 2022	31 March	31 March 2022
	£	2022	£
Fundraising Events	6,063	-	6,063
Unrestricted grants:			
Tesco	1,000	-	1,000
Speedomick Foundation	2,000	-	2,000
	9,063	-	9,063

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended	Year Ended 31	Period
	March 2023	31 March	March 2023	Ended 31
	£	£	£	March 2022
Other Income	-	-	-	-
	-	-	-	-

Previous reporting period

	Unrestricted	Restricted	Total Funds
	Period Ended	Period Ended	Period Ended
	31 March 2022	31 March	31 March 2022
	£	2022	£
Other Income	-	-	-
	-	-	-

Notes to the accounts for the year ended 31 March 2023

6. Expenditure

	Supporting Homeless People £	Year Ended 31 March 2023 £	Period Ended 31 March 2022 £
Expenditure on raising funds:			
Event costs	875	875	167
Sponsorship	150	150	-
	1,025	1,025	167
Expenditure on charitable activities:			
Employment Costs	-	-	-
DBS Costs	-	-	64
Emergency Food and Accommodation	-	-	497
Clothing	889	889	1,400
Donations Paid	-	-	100
Travel Costs	6	6	1,081
Food	10,592	10,592	2,454
Homeless Costs	-	-	772
Equipment	1,865	1,865	1,524
Outreach Expenses	-	-	230
Motor Expenses	6,134	6,134	1,349
Bank and PayPal Charges	33	33	-
Storage and Rent Costs	2,200	2,200	600
Waste Disposal	2,036	2,036	308
Insurance	1,317	1,317	375
Printing, Postage & Stationery	21	21	-
Telephone	20	20	-
Governance	937	937	840
Depreciation	5,504	5,504	5,504
	31,554	31,554	17,098
Other expenditure:			
Sundry	-	-	-
	-	-	-
	32,579	32,579	17,265
Unrestricted funds		32,579	16,754
Restricted funds		-	511
		32,579	17,265

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2023	Basis of apportionment
Accountancy Fees	-	852	852	type of expense
Book-keeping	85	-	85	type of expense
	85	852	937	
	General Support	Governance	Total 2022	Basis of apportionment
Accountancy Fees	-	840	840	type of expense
	-	840	840	

Notes to the accounts for the year ended 31 March 2023

9. Analysis of staff costs

	Year Ended 31 March 2023	Period Ended 31 March 2022
	£	£
Wages and Salaries	-	-
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	-
	-	-
	-	-
Charitable activities	-	-
Support costs	-	-
	-	-
	-	-

The average number of employees during the year was nil (2022: nil).
The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (2022: £nil).
No employee has benefits in excess of £60,000.

10. Independent Examiner Fees

	Year Ended 31 March 2023	Period Ended 31 March 2022
	£	£
Independent examination fees	852	840
Book-keeping	85	-
	937	840

Notes to the accounts for the year ended 31 March 2023

11. Tangible Fixed Assets

	Motor Vehicles	Total
Cost	£	£
At 01 April 2022	22,015	22,015
Additions	-	-
At 31 March 2023	22,015	22,015
Depreciation		
At 01 April 2022	5,504	5,504
Charge for Year	5,504	5,504
At 31 March 2023	11,008	11,008
NET BOOK VALUE		
At 31 March 2023	11,007	11,007
At 31 March 2022	16,511	16,511

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2023	2022
	£	£
Debtors	-	-
Prepayments	927	749
	927	749

Debtors and prepayments relate to restricted funds £nil (2022: £nil) and unrestricted funds £927 (2022: £749).

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	138	-
Accruals	907	840
	1,045	840

15. Deferred income

The CIO did not have any deferred income at the period end.

16. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Provisions for liabilities	-	-
	-	-

Notes to the accounts for the year ended 31 March 2023

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 01 April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£
General Fund	28,626	25,293	(32,579)	-	21,340
	28,626	25,293	(32,579)	-	21,340

Previous reporting period

	Funds Introduced	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	7,748	37,643	(16,754)	(11)	28,626
	7,748	37,643	(16,754)	(11)	28,626

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves"

Analysis of movements in restricted funds

Previous reporting period

	Funds Introduced	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Restricted donations - Sainsbury's	-	500	(511)	11	-
	-	500	(511)	11	-

Name of restricted fund:

Restricted donations - Sainsbury's

Description, nature and purpose of the fund

for food items

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	11,007	-	-	11,007
Cash at bank and in hand	10,451	-	-	10,451
Other net current assets/(liabilities)	(118)	-	-	(118)
Creditors of more than one year	-	-	-	-
Total	21,340	-	-	21,340

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	16,511	-	-	16,511
Cash at bank and in hand	12,206	-	-	12,206
Other net current assets/(liabilities)	(91)	-	-	(91)
Creditors of more than one year	-	-	-	-
Total	28,626	-	-	28,626

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.