

**Registered Charity No. 522422**

**Northumberland County Guide Association**

**Financial Statements**

**for the year end 31 December 2023**

**Hendersons**

Chartered Accountants  
Sterling House  
Brunswick Industrial Estate  
Wideopen  
Newcastle upon Tyne  
NE13 7BA

# Northumberland County Guide Association

## Financial Statements for the year ended 31 December 2023

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## Northumberland County Guide Association

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### Principal Officers

President	Mrs Ann McDougall (to 17/09/2023 then vacant)
County Commissioner	Mrs G Teasdale
County Secretary	Mrs B Craigs
Hon Treasurer	Mr C Teasdale

### Principal Address

St Oswald's House  
Doxford Place  
Cramlington  
NE23 6DY

### Bankers

Barclays Bank plc  
1 Priestpopple  
Hexham  
NE46 1PE

### Accountants

Hendersons  
Chartered Accountants  
Sterling House  
Brunswick Industrial Estate  
Wideopen  
Newcastle upon Tyne  
NE13 7BA

**Northumberland County Guide Association**  
**Trustees' Annual Report**  
**for the period 1 January 2023 to 31 December 2023**

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**Reference and administrative information**

Charity Name:	Northumberland County Guide Association
Other names charity is known by:	Girlguiding Northumberland
Registered Charity Number:	522422
Charity's principal address	St Oswald's House Doxford Place Cramlington Northumberland NE23 6DY

The following served as members of the Executive Committee from 1<sup>st</sup> January 2023 (unless noted) until the date this report was approved.

Names of the charity trustees who manage the charity (voting members):

County Commissioner	Gillian Teasdale
Assistant County Commissioners	Thelma Brown Kirsty de-Bono Hume
Division Commissioners:	Sarah Hutchinson Alnwick Division Gina Walker Ashington Division Pauline Malloy Berwick Division Julie Dennis Blyth Division Juliet Phipps Castle Ward Division (job share to 02/04/2023) Judy Middlemiss Castle Ward Division (job share to 02/04/2023) Sarah Pagan Castle Ward Division (job share from 02/04/2023) Jacqueline Knight Castle Ward Division (job share from 02/04/2023) Sarah Welsh Castle Ward Division (job share from 02/04/2023) Lesley Hughes Castle Ward Division (job share from 02/04/2023) Susan King Cramlington Division Liz Kelly Morpeth Division Joanne Lynn Tynedale East Division Stephanie Collins Tynedale West Division
Name of custodian trustee:	The Guide Association Trust Corporation

The Trust Corporation is custodian for the Association's two properties and lump sum investments.

**Structure, governance and management**

The Guide Association nationally is incorporated under a Royal Charter, which gives powers to form area Associations of which Northumberland Guide Association is one. The Northumberland Guide Association conducts its activities under a Constitution which has been fully approved by the Guide Association and which describes the organisation of Guiding in Northumberland. The accounts comply with current statutory requirements and the requirements of the Constitution. The ultimate responsibility for the management of the business of Guiding in Northumberland is vested in the Executive Committee. The names and details of the principal officers of the Northumberland Guide Association are set out on page one of the 2023 Financial Statements.

**Northumberland County Guide Association**  
**Trustees' Annual Report**  
**for the period 1 January 2023 to 31 December 2023 (continued)**

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The method of appointment to the Executive is set out in the Constitution.

The Association operates through a number of committees that meet between full meetings of the Executive.

Building Management Committee

This meets on a regular basis to ensure adequate care and attention is given to the two properties owned by the Association.

**Objectives and activities**

The objectives of the Northumberland County Guide Association are to develop, promote and advance Guiding in Northumberland, in line with the Guide Association's Mission and Vision which is 'The Guide Association, as part of a worldwide movement, enables girls and young women to fulfil their potential and take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders'.

Its vision is to be recognised as the leading organisation for girls and young women and to widen and increase its membership.

It is intended that the Northumberland County Guide Association will continue to pursue activities and policies which will sustain and enhance the objectives of guiding in Northumberland within the financial constraints of available income, and in keeping with changes in policy which are from time to time imposed by The Guide Association.

**Achievements and performance**

Throughout 2023 Northumberland County Guide Associations trustees continued to ensure that the wide range of activities provided for all its members followed Charity Commission guidance on public benefit.

Membership numbers in the county, and nationally, had reduced during the pandemic but continued to grow slowly in 2023. Girlguiding units have embraced the ethos of Girlguiding and were able to provide a wide range of activities to cover the themes of take action, know yourself, skills for my future, be well, express myself and have adventures.

In 2023 the county celebrated its 50<sup>th</sup> birthday (50 years since boundary changes led to a split form Newcastle and North Tyneside counties). We were able to offer a variety of activities to our members starting with all sections attending a picnic at Wallington Hall in Northumberland in April, the weather wasn't kind to us but everyone made the most of the day. Our guides and rangers enjoyed a bit of a wet and soggy camp in May 2023, lots of new friendships were made at a 70's themed camp. In June 2023 we held an annual celebration at Gosforth Park Hotel. We celebrated the achievements of individuals and units in 2022 and looked back at 50 years of Girlguiding in Northumberland. In September 2023 Leaders were able to gather together for a walk around Holy Island when the sun did shine! During our 50<sup>th</sup> year all of our 9 divisions were tasked with a community action of collecting 50 bags of rubbish each. This target was well and truly exceeded!

In our divisions units enjoyed a range of activities, days out, sleepovers and camps, lots of first time experiences for our young members. Many units held events to celebrate the Kings Coronation in May 2023.

Our volunteers continued to attend trainings, organised by the county, on all aspects of the Girlguiding programme. A number of leaders attended Waddow Hall in Clithero, Lancashire for section and international training. They were able to take what they'd learnt back to their units to enrich their programme of activities. We've also continued to offer online safe space training and face to face first response trainings.

**Northumberland County Guide Association**  
**Trustees' Annual Report**  
**for the period 1 January 2023 to 31 December 2023 (continued)**

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Some of our young members continued to work towards the Queen's Guide award, the highest award in guiding, with Hannah Parker from Tynedale East completing hers and being presented with it at a local event.

We continue to look at ways to support and retain our leadership in order that our young members receive good quality guiding.

We continued to hire out our residential centre and campsite at Whittonstall during 2023.

Northumberland Guide Association continues to provide a variety of opportunities for all its members. We are grateful for all the support that our volunteers receive from their family and friends in order that they can commit to their units and give the girls the amazing opportunities that they do.

We are grateful to the W A Handley Charity Trusts for their continued support to Girlguiding Northumberland.

#### **Financial Review**

The Northumberland County Guide association forms part of the Guide Association and a large proportion of the annual subscription paid by Northumberland members is credited to the Guide Association and North East England. The Guide Association, the national organisation and North East England, the regional body, give general support and guidance to Northumberland County Guide Association. In turn Northumberland County give support to the Divisions within the county.

Significant levels of the Associations funds comprise of tangible fixed assets, which after the capital spend and depreciation decreased to £189,751 (2022 £197,179).

The buildings of St Oswald House (HQ) at Cramlington and Pasture House (residential accommodation at Whittonstall), as well as all the equipment at Pastures House comprise the bulk of our tangible assets.

The current policy of the Association is to maintain a balance on unrestricted funds, which equates to no more than six months unrestricted payments, to cover emergency situations that may arise from time to time and bearing in mind the two properties in ownership. The reserves, after this provision remain adequate and the balance on net current assets of £87,933 exceeds this target.

Our various funds resulted as follows:

Whittonstall (Pasture House) – fee income in 2023 has decreased to £5,744 (2022 - £7,668). There has been a noticeable reduction in booking in 2023, which has had a direct effect on income. Net expenditure on maintenance has for a second year has increased to £9,345 (2022 - £5,233). This is mainly due to the fire alarm system upgrade at a cost of £ 4,535.

The Springboard Fund is a restricted fund which is provided by an anonymous donor for £1,000 per year, which can only be allocated to Girl Guides. However in 2023 the donor passed and no award was received.

Trust income remains at £1,750 from the support of W A Handley Charity Trusts, this year we did not receive an award from the Sir James Knott Trust, as in previous years.

## Northumberland County Guide Association

### Trustees' Annual Report for the period 1 January 2023 to 31 December 2023 (continued)

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#### Statement of Responsibilities of the Executive Committee of the Northumberland County Guide Association

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

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

- (a) select suitable accounting policies and then apply them consistently;
- (b) observe the methods and principles in the Charities SORP;
- (c) make judgements and estimates that are reasonable and prudent;
- (d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- (e) prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in business.

The Executive Committee is responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

#### Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Authorised to sign on the Executive Committee's behalf:

Signature.....

Name: Kirsty de Bono-Hume  
Assistant County Commissioner  
(Trustee)

Signature.....

Name: Liz Kelly  
Division Commissioner  
(Trustee)

2 May 2024

**Independent Examiner's report**  
**to the Trustees of**  
**Northumberland County Guide Association**

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I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 7 to 17.

**Responsibilities and basis of report**

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').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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**

I have completed my examination. I confirm that no material 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 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

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.



Stephen Faid BSc FCA

2 May 2024

HENDERSONS  
Chartered Accountants  
Sterling House  
Brunswick Industrial Estate  
Wideopen  
Newcastle upon Tyne  
NE13 7BA



## Northumberland County Guide Association

### Statement of Financial Activities for the year ended December 2023

	Accumulated Fund (Unrestricted) £	Pasture House Whittonstall Fund (Unrestricted) £	International Fund (Unrestricted) £	Spring- board Fund (Restricted) £	2023 Total £	2022 Total £
<b>Income and endowments from:</b>						
Donations and legacies	8,419	-	-	-	8,419	10,228
Charitable activities	21,993	5,931	-	-	27,924	25,524
Investments	4,311	-	-	-	4,311	2,638
<b>Total income and endowments</b>	<b>34,723</b>	<b>5,931</b>	<b>-</b>	<b>-</b>	<b>40,654</b>	<b>38,390</b>
<b>Expenditure on:</b>						
Raising funds	575	-	-	-	575	584
Charitable activities	29,514	21,168	-	1,000	51,682	56,690
<b>Total expenditure</b>	<b>30,089</b>	<b>21,168</b>	<b>-</b>	<b>1,000</b>	<b>52,257</b>	<b>57,274</b>
<b>Net income/(expenditure) for the year</b>	<b>4,634</b>	<b>(15,237)</b>	<b>-</b>	<b>(1,000)</b>	<b>(11,603)</b>	<b>(18,884)</b>
<b>Other recognised gains and losses</b>						
Unrealised gains/(losses) on revaluation of fixed asset investments	6,669	-	-	-	6,669	(9,550)
<b>Net movement in funds</b>	<b>11,303</b>	<b>(15,237)</b>	<b>-</b>	<b>(1,000)</b>	<b>(4,934)</b>	<b>(28,434)</b>
Total funds brought forward at 1 January 2023	353,220	7,762	881	-	361,863	390,297
Transfer between funds	(7,594)	7,475	(881)	1,000	-	-
<b>Total funds carried forward at 31 December 2023</b>	<b>356,929</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>356,929</b>	<b>361,863</b>

# Northumberland County Guide Association

## Balance Sheet as at 31 December 2023

	Notes	2023 £	2023 £	2022 £	2022 £
<b>Fixed assets</b>					
Tangible assets	6		189,751		197,179
Investments	7		<u>79,245</u>		<u>72,576</u>
			268,996		269,755
<b>Current assets</b>	8	91,443		95,394	
<b>Current liabilities</b>	9	<u>3,510</u>		<u>3,286</u>	
			<u>87,933</u>		<u>92,108</u>
<b>Net assets</b>			<u>356,929</u>		<u>361,863</u>
<b>Charity funds</b>					
Springboard fund			-		-
International Exchange Visit fund			-		881
Pasture House, Whittonstall fund			-		7,762
Accumulated fund			<u>356,929</u>		<u>353,220</u>
<b>Total charity funds</b>			<u>356,929</u>		<u>361,863</u>

Approved by the Executive Committee on 2 May 2024

Authorised to sign on the Executive Committee's behalf:

Signature.....

Name: Kirsty de Bono-Hume  
Assistant County Commissioner  
(Trustee)

Signature.....

Name: Liz Kelly  
Division Commissioner  
(Trustee)

# Northumberland County Guide Association

## Income and Expenditure Account for the year ended 31 December 2023

	Notes	2023 £	2023 £	2022 £	2022 £
<b>Income and endowments from:</b>					
<b>Donations and legacies</b>					
Donations		6,669		3,478	
Trust income	3	<u>1,750</u>		<u>5,750</u>	
			8,419		9,228
<b>Investments</b>					
Income from listed investments		2,176		2,167	
C.O.I.F. deposit interest		<u>2,135</u>		<u>471</u>	
			4,311		2,638
<b>Charitable activities</b>					
Headquarters fundraising	4	4,377		1,236	
Badge sales		2,413		1,710	
Capitation retained by County		7,750		3,344	
HQ Letting Income		145		20	
Jubilee		-		10,803	
50 <sup>th</sup> Birthday		564		-	
Centenary events		2,048		-	
County camp		4,205		-	
Guiding Development	5	<u>491</u>		<u>600</u>	
			21,993		17,713
<b>Total income and endowments carried forward</b>			<u>34,723</u>		<u>29,579</u>

# Northumberland County Guide Association

## Income and Expenditure Account for the year ended 31 December 2023 (continued)

	Notes	2023 £	2023 £	2022 £	2022 £
<b>Total income and endowments brought forward</b>			34,723		29,579
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Headquarters fundraising	4	575		584	
		<u>575</u>		<u>584</u>	
<b>Charitable activities</b>					
<b>Direct costs</b>					
Badge purchases		3,018		2,963	
Guiding Development	5	836		700	
Depreciation		3,191		3,197	
Grants and sponsorships		671		1,363	
Jubilee		-		18,530	
50 <sup>th</sup> Birthday		6,907		-	
<b>Support costs</b>					
Travelling		1,779		1,499	
AGM expenses		2,540		409	
Accountancy		1,200		1,200	
Treasurers honorarium		1,200		1,000	
Printing, postage and stationery		271		212	
Website costs		280		280	
Sundries		1,917		5	
Guiding Development	5	-		-	
H.Q. overheads		5,704		3,749	
Thanks and Recognition Event		-		1,102	
		<u>29,514</u>		<u>36,209</u>	
<b>Total expenditure</b>			(30,089)		(36,793)
<b>Net income for the year</b>			<u>4,634</u>		<u>(7,214)</u>

# Northumberland County Guide Association

## Pasture House, Whittonstall Fund - Income and Expenditure Account for the year ended 31 December 2023

	2023 £	2023 £	2022 £	2022 £
<b>Income and endowments from:</b>				
<b>Charitable activities</b>				
Fees	5,744		7,668	
Badge sales	187		143	
<b>Total income and endowments</b>		5,931		7,811
<b>Charitable activities</b>				
<b>Direct costs</b>				
Repairs and renewals	9,345		5,233	
Water rates	138		(66)	
Electricity	3,372		4,439	
Septic tank	300		385	
Telephone	345		268	
Travelling	512		536	
Insurances	1,444		1,351	
Grass cutting and site maintenance	1,335		1,445	
Cleaning	-		57	
Depreciation	4,377		4,364	
<b>Total expenditure</b>		(21,168)		(18,012)
<b>Net income/(expenditure) for the year</b>		<u>(15,237)</u>		<u>(10,201)</u>

# Northumberland County Guide Association

## International Fund - Income and Expenditure Account for the year ended 31 December 2023

	2023 £	2023 £	2022 £	2022 £
<b>Income and endowments from:</b>				
Investments	-		-	
Charitable activities	-		-	
<b>Total income and endowments</b>	<u>-</u>	-	<u>-</u>	-
<b>Expenditure on:</b>				
Charitable activities	-		-	
<b>Direct costs</b>				
Jamboree, Korea	<u>-</u>		<u>250</u>	
		<u>-</u>		<u>250</u>
<b>Net (expenditure)/ income for the year</b>		<u><u>-</u></u>		<u><u>(250)</u></u>

**Northumberland County Guide Association**  
**Springboard Fund - Income and Expenditure Account**  
**for the year ended 31 December 2023**

	2023 £	2022 £
<b>Income and endowments from:</b>		
<b>Donations and legacies</b>		
Grants received	-	1,000
<b>Charitable activities</b>	-	-
<b>Total income and endowments</b>	- <hr/>	1,000 <hr/>
<b>Expenditure on:</b>		
<b>Charitable activities</b>		
Payments made	1,000 <hr/>	2,219 <hr/>
<b>Net income/(expenditure) for the year</b>	<u><u>(1,000)</u></u>	<u><u>(1,219)</u></u>

## Northumberland County Guide Association

### Notes to the Financial Statements for the year ended 31 December 2023

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#### 1. Accounting policies

##### Basis of accounting

Northumberland County Guide Association constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The charity does not include a cash flow statement on the grounds that it is applying FRS 102 (section 1A).

##### Income Recognition

Voluntary income and donations are included in incoming resources when the charity becomes entitled to the funds. If there are conditions attached to the donation and this requires a level of performance before entitlement can be achieved then the income is deferred until the donor's conditions have been fulfilled.

The income from fundraising ventures is shown gross with associated costs included in fundraising costs.

##### Expenditure recognition

Resources expended are included in the Statement of Financial Activities on an accrual basis, inclusive of any VAT which cannot be recovered.

Fundraising expenditure comprises the cost of inducing people to contribute financially to the charity. This includes the cost of staging fundraising events and lottery prizes.

Support costs are those that assist the work of the charity but do not directly represent charitable activities or fundraising ventures, and include office costs, governance costs and other administration.

##### Fixed asset investments

Fixed asset investments are stated at open market value at the balance sheet date. Revaluation surpluses and deficits are shown as unrealised gains and losses in the Statement of Financial Activities, and are recognised as part of the overall movement in charitable funds.

##### Depreciation

Depreciation of fixed assets is calculated to write off their costs less any residual value over their estimated useful lives as follows:

Computer equipment	33 1/3% per annum, straight line
Office equipment	10% per annum, straight line
Other equipment	10% - 20% per annum, straight line
Freehold land and buildings	2% - 10% per annum, straight line

##### Stocks

Stocks are valued at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items

#### 2. Trustees remuneration

The trustees received no remuneration for their services which are provided on a voluntary basis.

The trustees are eligible for reimbursement of travelling costs whilst on Guiding business. Motoring expense claims are paid within the HMRC published 'authorised mileage rates'.



## Northumberland County Guide Association

### Notes to the Financial Statements for the year ended 31 December 2023 (continued)

#### 3. Trust Income

	2023 £	2022 £
Sir James Knott Trust	-	4,000
W.A. Handley Charity Trust	<u>1,750</u>	<u>1,750</u>
	<u>1,750</u>	<u>5,750</u>

#### 4. Headquarters Fund Raising

	2023 £	2022 £
<b>Income</b>		
100 Club	1,227	1,236
Fund raising events	3,150	-
Donations	<u>-</u>	<u>-</u>
	4,377	1,236
<b>Less expenditure</b>		
Fund raising costs & prizes	<u>575</u>	<u>584</u>
<b>Net income for the year</b>	<u>3,802</u>	<u>652</u>

#### 5. Guiding Development

	2023 £	2023 £	2022 £	2022 £
<b>Income from charitable activities</b>				
Event and training fees		446		600
County training weekend		-		-
GAW		<u>45</u>		<u>-</u>
		491		600
<b>Expenditure on charitable activities</b>				
Event and training expenses	-		-	
County training weekend	836		700	
Event hire	<u>-</u>		<u>-</u>	
	836		700	
Support costs	<u>-</u>		<u>-</u>	
		<u>836</u>		<u>700</u>
<b>Net income for the year</b>		<u>(345)</u>		<u>(100)</u>

## Northumberland County Guide Association

### Notes to the Financial Statements for the year ended 31 December 2023 (continued)

#### 6. Tangible Fixed Assets

	H.Q. equipment £	Pasture House equipment £	Freehold land and buildings £	H.Q. Freehold land and buildings £	Total £
<b>Cost</b>					
At 1 January 2023	8,603	32,964	174,390	140,550	356,507
Additions	-	140	-	-	140
Disposals	-	-	-	-	-
At 31 December 2023	8,603	33,104	174,390	140,550	356,647
<b>Depreciation</b>					
At 1 January 2023	5,257	28,763	63,788	61,520	159,328
Disposals	-	-	-	-	-
Charge for year	458	889	3,488	2,733	7,567
At 31 December 2023	5,715	29,652	67,276	64,253	166,896
<b>Net Book Value</b>					
At 31 December 2023	2,888	3,452	107,114	76,297	189,751
At 31 December 2022	3,346	4,201	110,602	79,030	197,179

#### 7. Fixed asset investments

	Listed Investments £
<b>Market Value</b>	
At 1 <sup>st</sup> January 2023	72,576
Revaluation surplus	6,669
At 31 <sup>st</sup> December 2023	79,245
Historical cost of investments held at 31 <sup>st</sup> December 2023	46,862
<b>Investment</b>	
CCLA Charities Investment Fund	79,245

The investments are held primarily to provide an investment return for the charity and are regarded as being held within the UK.

# Northumberland County Guide Association

## Notes to the Financial Statements for the year ended 31 December 2023 (continued)

### 8. Current assets

	2023 £	2022 £
Stock	1,483	2,119
Sundry debtors	1,489	1,587
Bank and cash balances	37,620	42,972
COIF deposit	50,851	48,716
	<u>91,443</u>	<u>95,394</u>

### 9. Current liabilities

	2023 £	2022 £
Sundry creditors	2,276	2,060
Pasture House creditors	434	426
Headquarters 100 club	800	800
	<u>3,510</u>	<u>3,286</u>

### 10. Analysis of net assets between the funds

	Unrestricted £	Restricted £	Total £
Tangible fixed assets	189,751	-	189,751
Fixed asset investments	79,245	-	79,245
Net current assets	87,933	-	87,933
	<u>356,929</u>	<u>-</u>	<u>356,929</u>