

Charity Registration No. 102582

Company Registration No. NI031325 (Northern Ireland)

LARNE COMMUNITY CARE CENTRE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

LARNE COMMUNITY CARE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

| | | |
|---------------------------------|---|--|
| Directors & Trustees | Miss Emma Brown Miss Stephanie Moore Mrs Elizabeth Robinson Ms Jacqueline Lyons Ms Lynsey Poole Ms Claire Dorris Ms Christine Irwin | (Appointed 27 October 2023) (Appointed 27 October 2023) |
| Secretary | Miss Emma Brown | |
| Charity number | 102582 | |
| Company number | NI031325 | |
| Registered office | 1-5 Doric Way Larne Antrim BT40 2BH | |
| Independent examiner | Falconer Stewart 248 Upper Newtownards Road Belfast BT4 3EU | |
| Bankers | Ulster Bank Limited 9 Upper Cross Street Larne Co Antrim Northern Ireland BT40 1SZ | |

LARNE COMMUNITY CARE CENTRE

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LARNE COMMUNITY CARE CENTRE

TRUSTEE'S REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The Directors & Trustees present their report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities".

Objectives and activities

The objects are to provide facilities in the interest of social welfare for the advancement of education, the preservation of health and recreation or other leisure time activities within the object of improving the quality of life of people in the Larne area without distinction of age, sex, race, political or religious opinion and to provide and secure the provision of welfare rights and advise and refer those in need of assistance to the relevant agencies.

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

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information on matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Achievements and performance

The charity has continued to ensure that facilities and provisions are provided to the community to enable its objects to be fulfilled.

Financial review

The accounts have been prepared for the year ended 31 March 2023. The Trustees are satisfied with the results for the year.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between one and two months expenditure. The Directors & Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

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

Structure, governance and management

The charity is a company limited by guarantee and was incorporated on 17 September 1996 .

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss Emma Brown

Mrs Jean Kelly

(Resigned 17 April 2023)

Miss Stephanie Moore

Mrs Elizabeth Robinson

Ms Jacqueline Lyons

LARNE COMMUNITY CARE CENTRE

TRUSTEE'S REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

| | |
|----------------------|-----------------------------|
| Mrs Lyndsey Robinson | (Resigned 1 November 2023) |
| Ms Lynsey Poole | |
| Ms Claire Dorris | (Appointed 27 October 2023) |
| Ms Christine Irwin | (Appointed 27 October 2023) |

The company actively promotes a board of trustees which includes a range of skill, experience and knowledge in keeping with the pursuance of its Objects, and to this end it is entitled to advertise and interview eligible candidates to be potential trustees of the board.

None of the Directors & Trustees have any beneficial interest in the company. All of the Directors & Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

New trustees are invited and encouraged to attend a series of short training sessions to familiarise themselves with the charity and the context within which it operates.

Employee involvement

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

The Trustee's report was approved by the Board of Directors & Trustees.

Miss Emma Brown

Trustee

Dated: 4 January 2024

LARNE COMMUNITY CARE CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE DIRECTORS & TRUSTEES OF LARNE COMMUNITY CARE CENTRE

I report on the financial statements of the charity for the year ended 31 March 2023, which are set out on pages 4 to 13.

Respective responsibilities of Directors & Trustees and examiner

The Trustees, who are also the directors of Larne Community Care Centre, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and it is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention to giving me cause to believe:

- the accounting records were not kept in accordance with section 386 of the Companies Act 2006
- that the accounts do not accord with those accounting records
- that the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
- that there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
- (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - (ii) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;
- have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I confirm that I am qualified to undertake the examination because I am a registered member of Chartered Accountants Ireland which is one of the listed bodies.

Michael J Crooks (FCA)

Falconer Stewart Chartered Accountants
248 Upper Newtownards Road
Belfast
BT4 3EU

Dated: 4 January 2024

LARNE COMMUNITY CARE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

| | | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Total 2022 £ |
|---|-------|------------------------------------|----------------------------------|-----------------------|-----------------------|
| | Notes | | | | |
| <u>Income from:</u> | | | | | |
| Donations and legacies | 3 | 104,408 | 196,964 | 301,372 | 359,827 |
| Other trading activities | 4 | 67,025 | - | 67,025 | 81,793 |
| Job Retention Scheme | 5 | - | - | - | 2,730 |
| Total income | | <u>171,433</u> | <u>196,964</u> | <u>368,397</u> | <u>444,350</u> |
| <u>Expenditure on:</u> | | | | | |
| Charitable activities | 6 | 203,838 | 160,662 | 364,500 | 352,176 |
| Material other expenditure | | 21,567 | 17,960 | 39,527 | 37,935 |
| Total resources expended | | <u>225,405</u> | <u>178,622</u> | <u>404,027</u> | <u>390,111</u> |
| Net (expenditure)/income for the year/ Net movement in funds | | (53,972) | 18,342 | (35,630) | 54,239 |
| Fund balances at 1 April 2022 | | <u>121,482</u> | <u>69,356</u> | <u>190,838</u> | <u>136,599</u> |
| Fund balances at 31 March 2023 | | <u><u>67,510</u></u> | <u><u>87,698</u></u> | <u><u>155,208</u></u> | <u><u>190,838</u></u> |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LARNE COMMUNITY CARE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2023

| | Notes | 2023 £ | £ | 2022 £ | £ |
|--|-------|-----------------|----------------|-----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 10 | | 318,061 | | 316,748 |
| Current assets | | | | | |
| Debtors | 11 | 17,446 | | 20,604 | |
| Cash at bank and in hand | | 137,562 | | 174,832 | |
| | | <u>155,008</u> | | <u>195,436</u> | |
| Creditors: amounts falling due within one year | 12 | <u>(25,694)</u> | | <u>(29,179)</u> | |
| Net current assets | | | 129,314 | | 166,257 |
| Total assets less current liabilities | | | 447,375 | | 483,005 |
| Creditors: amounts falling due after more than one year | 13 | | (292,167) | | (292,167) |
| Net assets | | | <u>155,208</u> | | <u>190,838</u> |
| Income funds | | | | | |
| Restricted funds | | | 87,698 | | 69,356 |
| Unrestricted funds | | | 67,510 | | 121,482 |
| | | | <u>155,208</u> | | <u>190,838</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The Directors & Trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Directors & Trustees on 4 January 2024

Miss Emma Brown
Trustee

Company Registration No. NI031325

LARNE COMMUNITY CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Larne Community Care Centre is a Northern Ireland Registered Charity (Charity No. 102582). Its regional office is Larne Community Care Centre, 1-5 Doric Way, Larne, BT40 2BH, Northern Ireland.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Directors & Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

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

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

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

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

LARNE COMMUNITY CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Tangible fixed assets

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

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

| | |
|--------------------------------|-------------------------------|
| Land and buildings | 0% per annum |
| Fixtures, fittings & equipment | 33.3% per annum straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.6 Impairment of fixed assets

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

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

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

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

Basic financial assets

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

LARNE COMMUNITY CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.9 Employee benefits

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

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

2 Critical accounting estimates and judgements

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

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

LARNE COMMUNITY CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

| | Unrestricted funds | Restricted funds | Total 2023 | Total 2022 |
|---|-----------------------|---------------------|---------------|----------------|
| | £ | £ | £ | £ |
| Donations and legacies | 104,408 | 196,964 | 301,372 | 359,827 |
| | 104,408 | 196,964 | 301,372 | - |
| For the year ended 31 March 2022 | 145,243 | 214,584 | - | 359,827 |
| Donations and legacies | | | | |
| Unrestricted funds | | | | |
| Funding | 11,786 | - | 11,786 | 25,117 |
| Donations | 85,279 | - | 85,279 | 111,579 |
| NIHEHB | 7,343 | - | 7,343 | 8,547 |
| | 104,408 | - | 104,408 | 145,243 |
| Restricted funds | | | | |
| Early Years Fund | - | 29,999 | 29,999 | 29,999 |
| Supporting People | - | 25,854 | 25,854 | 24,728 |
| BBC CIN | - | 22,980 | 22,980 | 22,980 |
| Eductaion Authority | - | 2,200 | 2,200 | 1,400 |
| Britestart | - | 7,431 | 7,431 | 7,267 |
| MEAP | - | 21,074 | 21,074 | 18,830 |
| Big Lottery | - | 8,005 | 8,005 | 24,016 |
| MEA Council | - | 1,251 | 1,251 | 5,705 |
| Homeless Prevention | - | 15,929 | 15,929 | 15,954 |
| Dormant Funds | - | 26,644 | 26,644 | 48,103 |
| Other | - | 35,597 | 35,597 | 15,602 |
| | - | 196,964 | 196,964 | 214,584 |

4 Other trading activities

| | Unrestricted funds | Total |
|--------------------------------|-----------------------|-----------|
| | 2023 £ | 2022 £ |
| Trading activity income: other | 67,025 | 81,793 |

LARNE COMMUNITY CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Other Income

| | Unrestricted funds | Total |
|----------------------|-----------------------|-----------|
| | 2023 £ | 2022 £ |
| Job Retention Scheme | - | 2,730 |
| | ===== | ===== |

LARNE COMMUNITY CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

| | 2023 £ | 2022 £ |
|-----------------------------|----------------|----------------|
| Staff costs | 274,859 | 261,672 |
| Depreciation and impairment | 6,771 | 6,318 |
| Other direct expenditure | | |
| | 82,870 | 84,186 |
| | <hr/> 364,500 | <hr/> 352,176 |
| | <hr/> | <hr/> |
| | <u>364,500</u> | <u>352,176</u> |

Other direct expenditure

| | | |
|------------------------|---------------|---------------|
| Office expenses | 572 | 1,842 |
| Training | 9,107 | 6,539 |
| Travel expenses | 8,689 | 14,588 |
| Activities and outings | 40,464 | 40,303 |
| Heat and light | 8,424 | 5,385 |
| Insurance | 6,203 | 5,389 |
| Rates | 1,649 | 1,500 |
| Volunteer payments | 2,891 | 2,532 |
| Subscriptions | 853 | 849 |
| Employer pension | 3,785 | 3,785 |
| Fundraising expenses | 233 | 1,474 |
| | <hr/> 82,870 | <hr/> 84,186 |
| | <u>82,870</u> | <u>84,186</u> |

Material other expenditure

| | | |
|-------------------------|---------------|---------------|
| Bank fees | 2,516 | 2,027 |
| Phone and internet | 6,778 | 6,280 |
| Postage and stationery | 3,110 | 4,088 |
| Accountancy | 1,800 | 1,800 |
| Repairs and maintenance | 10,647 | 15,026 |
| Other expenses | 931 | 2,179 |
| Legal and professional | - | 617 |
| Promotional costs | 12,717 | 5,002 |
| Sundry expenses | 1,028 | 916 |
| | <hr/> 39,527 | <hr/> 37,935 |
| | <u>39,527</u> | <u>37,935</u> |

LARNE COMMUNITY CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

| | | | |
|----------|--|-------------------|-------------------|
| 7 | Net movement in funds | 2023 | 2022 |
| | | £ | £ |
| | Net movement in funds is stated after charging/(crediting) | | |
| | Depreciation of owned tangible fixed assets | 6,771 | 6,318 |
| | | <u> </u> | <u> </u> |

| | |
|----------|---|
| 8 | Directors & Trustees |
| | None of the Directors & Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. |

| | | | |
|---|---------------------|----------------|----------------|
| 9 | Employees | | |
| | Number of employees | | |
| | | 2023 Number | 2022 Number |
| | | 20 | 22 |
| | | | |
| | Employment costs | 2023 £ | 2022 £ |
| | Wages and salaries | 274,859 | 261,672 |

| | | | | |
|-----------|------------------------------------|---------------------------|---|-------------------|
| 10 | Tangible fixed assets | | | |
| | | Land and buildings | Fixtures, fittings & equipment | Total |
| | | £ | £ | £ |
| | Cost | | | |
| | At 1 April 2022 | 307,109 | 46,356 | 353,465 |
| | Additions | - | 8,084 | 8,084 |
| | | <u> </u> | <u> </u> | <u> </u> |
| | At 31 March 2023 | 307,109 | 54,440 | 361,549 |
| | | <u> </u> | <u> </u> | <u> </u> |
| | Depreciation and impairment | | | |
| | At 1 April 2022 | - | 36,717 | 36,717 |
| | Depreciation charged in the year | - | 6,771 | 6,771 |
| | | <u> </u> | <u> </u> | <u> </u> |
| | At 31 March 2023 | - | 43,488 | 43,488 |
| | | <u> </u> | <u> </u> | <u> </u> |
| | Carrying amount | | | |
| | At 31 March 2023 | 307,109 | 10,952 | 318,061 |
| | | <u> </u> | <u> </u> | <u> </u> |
| | At 31 March 2022 | 307,109 | 9,639 | 316,748 |
| | | <u> </u> | <u> </u> | <u> </u> |

LARNE COMMUNITY CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Debtors

| | 2023 £ | 2022 £ |
|--------------------------------------|-----------|-----------|
| Amounts falling due within one year: | | |
| Trade debtors | 17,446 | 20,604 |

12 Creditors: amounts falling due within one year

| | Notes | 2023 £ | 2022 £ |
|------------------------------------|-------|-----------|-----------|
| Bank overdrafts | | 2,060 | 5,341 |
| Other taxation and social security | | 2,716 | 2,562 |
| Trade creditors | | 2,318 | 4,476 |
| Accruals and deferred income | | 18,600 | 16,800 |
| | | 25,694 | 29,179 |

13 Creditors: amounts falling due after more than one year

| | Notes | 2023 £ | 2022 £ |
|-------------------|-------|-----------|-----------|
| Government grants | | 292,167 | 292,167 |

14 Analysis of net assets between funds

| | Unrestricted funds £ | Restricted funds £ | Total £ |
|--|----------------------------|--------------------------|------------|
| Fund balances at 31 March 2023 are represented by: | | | |
| Tangible assets | 310,342 | 7,719 | 318,061 |
| Current assets/(liabilities) | 49,335 | 79,979 | 129,314 |
| Non-current assets/(liabilities) | (292,167) | - | (292,167) |
| | 67,510 | 87,698 | 155,208 |