

Charity number: 1013816

BASC WILDLIFE FUND CHARITY
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023



BASC WILDLIFE FUND CHARITY

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BASC WILDLIFE FUND CHARITY

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023**

Trustees

C J Bedell, Chair
E G Cameron (resigned 22 March 2023)
C Sadler (resigned 22 March 2023)
J Bracegirdle (resigned 22 September 2023)
R Hearn (resigned 14 February 2024)
B Johnson
D Stewart
J A Harlow (appointed 22 March 2023)
R G Williams (appointed 22 March 2023)
J R Bishop (appointed 1 January 2024)

**Charity registered
number** 1013816

Principal office Marford Mill
Rossett
Wrexham
LL12 0HL

Accountants WR Partners
Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

Bankers National Westminster Bank Plc
33 Lord Street
Wrexham
LL11 1LP

BASC WILDLIFE FUND CHARITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 January 2023 to 31 December 2023.

The Trust is an unincorporated charity constituted under a Trust deed dated 16 July 1992 and is a registered charity, number 1013816.

The Charity is run on a daily basis by staff employed by the British Association for Shooting and Conservation; these comprise the Director of Conservation and other members of the conservation and land management department, BASC Head of Finance and members of the accounts department and a secretary as well as members of the media and communications team. BASC staff act under the directions of the trustees and the transactions were authorised by Mrs Caroline Bedell BASC's Executive Director of Conservation. No charges are made for these services.

The Trustees aim to meet three times a year to authorise applications for assistance and to monitor the progress of the Charity. Other and urgent business is dealt with by correspondence. Trustees are selected by personal recommendation and then approved by the other Trustees.

Objectives and activities

a. Policies and objectives

The objects of the BASC Wildlife Fund Charity are to receive grants and donations from individuals as well as governmental and other charitable bodies, and to administer grants to assist and support educational and research projects relevant to wildlife conservation in the UK and overseas.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

b. Strategies for achieving objectives

The BASC Wildlife Fund Charity was constituted by a deed of trust dated 16 July 1992 at the wish of the members of the British Association for Shooting and Conservation ("BASC"). the charity was previously known as The Wildlife Habitat Charitable Trust.

The main object of the Charity is to establish, support and maintain special protection areas for the conservation and control of wildlife and their habitat. It is also concerned with wildlife educational studies, the promotion of conservation and associated research.

The objects of the Charity are mainly achieved by making grants and loans to organisations, local, national and international, which then go on to supervise projects at a local level.

c. Grant-making policies

The Charity invites applications for assistance by advertising its existence through BASC publications, the BASC website and through game fairs and related countryside events.

The Trustees, who research them with the assistance of BASC staff, consider all grant applications. Grants may be made as contributions towards the cost of conservation projects in the UK or overseas, as contributions to the purchase by other organisations of land to be used by them for conservation or research and educational purposes, or as loans to organisations wishing to purchase such land.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Achievements and performance

a. Main achievements of the Charity

The Trustees will continue in their aim to raise awareness of the charity both in the UK and overseas and in so doing to expand both its income generating and conservation support activities. In 2023, they made approaches to UK and overseas organisations inviting applications for grants.

b. Review of activities

In 2023, the Charity made awards of over £50,000. A grant of £3,000 was made to Derrylin Wildfowlers club for a continuing Breeding Waders project. £25,000 to the Moorland Association to support their Hen Harrier Brood management trial. £589 was granted to Barton and Humber Wildfowlers for an ecology survey, £20,000 to BASC Capercaillie Restoration project and £5,000 Lough Ern Wildfowlers.

During the year the Charity received investment income of £6,738 (2022 - £1,689).

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

The Trustees are adopting a careful approach to the retention of reserves since they recognise that the planned expansion of the Charity will initially require the application of reserves. They are concerned that during this time the Charity holds sufficient funds to cover management, administration and support costs and to respond to emergency applications for grants that may arise from time to time. The reserve policy was updated in 2019 and reviewed and updated annually.

The free reserves of the Charity for the year ended 31 December 2023 are £277,057 (2022: £318,174)

c. Material investments policy

There are no restrictions on the Charity's powers to invest. The investment policy is to obtain the best possible return on funds while ensuring their reasonable security and maintaining them as readily accessible.

d. Principal risks and uncertainties

The Trustees have identified the major strategic, business and operational risks that the charity faces and confirm that these are monitored on a regular basis.

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Structure, governance and management

a. Constitution

BASC Wildlife Fund Charity is a registered charity, number 1013816, and is constituted under a Trust deed.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' 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 & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
C J Bedell

Date: 23rd September 2024

BASC WILDLIFE FUND CHARITY

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Independent Examiner's Report to the Trustees of BASC Wildlife Fund Charity ('the Charity')

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and Basis of Report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

BASC WILDLIFE FUND CHARITY

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts 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 (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Jane Tweedie

S J Tweedie

Dated:

30 September 2024

BSc FCA DChA

WR Partners

Chartered Accountants
Belmont House
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

BASC WILDLIFE FUND CHARITY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	-	110,135	110,135	158,293
Investments	4	-	6,738	6,738	1,689
Total income		-	116,873	116,873	159,982
Expenditure on:					
Charitable activities	6	-	62,683	62,683	66,388
Total expenditure		-	62,683	62,683	66,388
Net movement in funds		-	54,190	54,190	93,594
Reconciliation of funds:					
Total funds brought forward		94,500	430,306	524,806	431,212
Net movement in funds		-	54,190	54,190	93,594
Total funds carried forward		94,500	484,496	578,996	524,806

The Statement of Financial Activities includes all gains and losses recognised in the year.


The notes on pages 9 to 18 form part of these financial statements.

BASC WILDLIFE FUND CHARITY

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	10	137,382	137,382
		<u>137,382</u>	<u>137,382</u>
Current assets			
Debtors	11	118,882	67,639
Cash at bank and in hand		326,306	321,923
		<u>445,188</u>	<u>389,562</u>
Creditors: amounts falling due within one year	12	(3,574)	(2,138)
Net current assets		<u>441,614</u>	<u>387,424</u>
Total assets less current liabilities		<u>578,996</u>	<u>524,806</u>
Net assets		<u>578,996</u>	<u>524,806</u>
Total net assets		<u><u>578,996</u></u>	<u><u>524,806</u></u>
Charity funds			
Restricted funds	13	94,500	94,500
Unrestricted funds	13	484,496	430,306
Total funds		<u><u>578,996</u></u>	<u><u>524,806</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
C J Bedell

Date: 23rd September 2024

The notes on pages 9 to 18 form part of these financial statements.

BASC WILDLIFE FUND CHARITY

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

1. General Information

BASC Wildlife Fund Charity was constituted by a Deed of Trust dated 16 July 1992 at the wish of the members of the British Association for Shooting and Conservation ("BASC").

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

BASC Wildlife Fund Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

BASC WILDLIFE FUND CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.4 Interest receivable

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 institution with whom the funds are deposited.

2.5 Intangible assets and amortisation

Intangible assets are stated in the balance sheet at their gross cost to the Charity. The intangible assets comprises sporting rights, the cost of which is not amortised in the accounts on the basis that as a right over the land it has an indefinite useful economic life.

2.6 Debtors

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

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

BASC WILDLIFE FUND CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	110,135	110,135	158,293

4. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Rent of shooting rights	1,000	1,000	1,000
Bank interest	5,738	5,738	689
	6,738	6,738	1,689

BASC WILDLIFE FUND CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. Analysis of grants

	Grants to Institutions 2023 £	Total funds 2023 £	Total funds 2022 £
Grants to environmental groups	53,589	53,589	61,646

The Charity has made the following material grants to institutions during the year:

Name of institution	2023 £	2022 £
BASC Capercaillie Restoration	20,000	-
Barton & Humber WF	-	5,790
Barton & Humber Eco Survey	589	-
Moorlands Association	25,000	25,000
Lough Ern WF	5,000	-
Derrylin Wildfowlers Club	3,000	3,000
Swinton Estate	-	5,165
Preston & District W/F Association	-	22,666
Lithuania	-	25
	53,589	61,646
	53,589	61,646

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £	Total 2022 £
Charitable activities	62,683	62,683	66,388
Total 2023	62,683	62,683	66,388

BASC WILDLIFE FUND CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. Analysis of expenditure by activities

	Grant funding of activities 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Charitable activities	53,589	9,094	62,683	66,388
<i>Total 2022</i>	<u>61,646</u>	<u>4,742</u>	<u>66,388</u>	

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	Total funds 2022 £
Site visit expenses	1,157	1,157	221
Professional fees	6,496	6,496	3,096
Insurances	1,209	1,209	1,127
Management & administration of the charity	232	232	298
	<u>9,094</u>	<u>9,094</u>	<u>4,742</u>

8. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £935 (2022 - £850), and accounts preparation of £935 (2022 - £ -).

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

BASC WILDLIFE FUND CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. Intangible assets

	Shooting Rights £
Cost	
At 1 January 2023	137,382
At 31 December 2023	137,382
 Net book value	
At 31 December 2023	137,382
At 31 December 2022	137,382

In 1998 the Charity purchased the sporting rights over 527 acres at Ballyscullion Park, Lough Beg National Nature Reserve in Northern Ireland. The purchase was financed by charity funds of £42,882 and a grant from the Environment and Heritage Service in Northern Ireland of £94,500. The grant is subject to repayment if the rights are disposed of and accordingly has been treated as a restricted capital fund.

The Charity grants licences to local shooting clubs at below the commercial rate in return for those clubs carrying out the local management of the sporting rights.

The Charity requires the written consent of the Environment and Heritage Service to vary the purposes to which the shooting rights are put, and on this basis the asset is considered to be a restricted asset.

11. Debtors

	2023 £	2022 £
Due after more than one year		
Other debtors	53,310	59,980
Prepayments and accrued income	1,098	989
	54,408	60,969
 Due within one year		
Other debtors	13,340	6,670
Prepayments and accrued income	1,100	-
Tax recoverable	34	-
Grants receivable	50,000	-
	118,882	67,639

BASC WILDLIFE FUND CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other creditors	1,330	12
Accruals and deferred income	2,244	2,126
	3,574	2,138

BASC WILDLIFE FUND CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2023 £
Unrestricted funds					
Designated funds					
Contingency Fund	24,864	-	-	-	24,864
Grants awarded - not yet paid	44,386	-	-	62,235	106,621
	<u>69,250</u>	<u>-</u>	<u>-</u>	<u>62,235</u>	<u>131,485</u>
General funds					
General funds	361,056	116,873	(62,683)	(62,235)	353,011
Total Unrestricted funds	<u>430,306</u>	<u>116,873</u>	<u>(62,683)</u>	<u>-</u>	<u>484,496</u>
Restricted funds					
Shooting rights fund	94,500	-	-	-	94,500
Total of funds	<u>524,806</u>	<u>116,873</u>	<u>(62,683)</u>	<u>-</u>	<u>578,996</u>

Designated Funds

During the year 2023, grants awarded but not yet paid amounted to £106,621 and a review concluded that an additional £24,864 would be required to be set aside as discharge costs and legal obligations should the Charity be wound up.

Restricted Funds

The restricted fund represents a grant received from the Environment and Heritage Service to purchase sporting rights at Ballyscullion Park. The grant is subject to repayment if the rights are disposed of and hence is treated as a restricted fund.

BASC WILDLIFE FUND CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds					
Designated funds					
Designated Funds - all funds	221,040	-	-	(221,040)	-
Contingency Fund	-	-	-	24,864	24,864
Grants awarded - not yet paid	-	-	-	44,386	44,386
	<u>221,040</u>	<u>-</u>	<u>-</u>	<u>(151,790)</u>	<u>69,250</u>
General funds					
General funds	115,672	159,982	(66,388)	151,790	361,056
	<u>336,712</u>	<u>159,982</u>	<u>(66,388)</u>	<u>-</u>	<u>430,306</u>
Restricted funds					
Shooting rights fund	94,500	-	-	-	94,500
	<u>94,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>94,500</u>
Total of funds	<u><u>431,212</u></u>	<u><u>159,982</u></u>	<u><u>(66,388)</u></u>	<u><u>-</u></u>	<u><u>524,806</u></u>

BASC WILDLIFE FUND CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2023 £	Unrestricted funds 2023 £	Total funds 2023 £
Intangible fixed assets	94,500	42,882	137,382
Debtors due after more than one year	-	54,408	54,408
Current assets	-	390,780	390,780
Creditors due within one year	-	(3,574)	(3,574)
Total	94,500	484,496	578,996

Analysis of net assets between funds - prior year

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Intangible fixed assets	94,500	42,882	137,382
Debtors due after more than one year	-	60,969	60,969
Current assets	-	328,593	328,593
Creditors due within one year	-	(2,138)	(2,138)
Total	94,500	430,306	524,806

15. Related party transactions

	2023 £	2022 £
BASC	50,000	-
	50,000	-

A £50,000 grant from BASC was receivable at 31.12.23, and included in income and debtors.