

Charity registration number 1047473

**JEWISH BEREAVEMENT COUNSELLING SERVICE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

JEWISH BEREAVEMENT COUNSELLING SERVICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr K Simons Mrs B Shapiro Mr J A Silver
Charity number	1047473
Charity Office	JBCS PO Box 875 Edgware HA8 4WX
Independent examiner	Goldwins Limited 75 Maygrove Road West Hampstead London NW6 2EG
Bankers	Lloyds Bank plc 10 Hanover Square London W1R 0BT

JEWISH BEREAVEMENT COUNSELLING SERVICE

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JEWISH BEREAVEMENT COUNSELLING SERVICE

CHAIRMAN'S STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2022

Whilst 2020-21 was, and will always be remembered, as a very difficult year in operational terms and consequently for our clients, there is no doubt that we are still not out of the woods. True, the Covid pandemic seems now to have morphed into a disease that we are learning to cope with on probably an ongoing basis. However, the increased workload on our staff and volunteers has been substantial and we must pay tribute to their ongoing dedication in dealing with the various client problems resulting from the pandemic apart from bereavement.

During the past years JBCS has seen referrals triple and this large number of new referrals and enquiries has not abated, particularly due to the lack of mental health services within the NHS. Adapting our modus operandi to suit the exigencies of the pandemic has meant that we have continued to provide online, telephone and in person bereavement counselling. This has expanded our ability to offer our services Nationwide.

We were faced with the difficulties of having to relocate our office in Golders Green and for the past few years our staff have been working from home. Recently Jewish Care have agreed to renting a room to JBCS in Friern Barnet and this move will be in 2023. Most of our files were kept in storage and we would like to pay tribute to our staff who had to manage a difficult move with all the glitches that occurred.

Fundraising continues as a necessary backbone of our financial viability and fortunately more Synagogues/communities are appreciating our worth by making donations (as per listed below) and individuals continue to support us with their generous donations. (For privacy and security reasons we do not list these donors publicly). We also are recipients of various grants from charitable foundations usually for a specific project within the ambit of our operations.

Plans are afoot in the coming year to increase our number of Trustees (particularly people who are experienced at fundraising, administration, and marketing) to ensure we have a strong team leading us forward.

On behalf of the Trustees, I would like to put on record our appreciation of the dedication to JBCS shown by Trisha Curtis, Barbara Freed & Ruth Plaut, together with our Volunteer Counsellors, Volunteers, and Supervisors who together form the foundation of our Charity.



Chairman

Date: 1 September 2023

JEWISH BEREAVEMENT COUNSELLING SERVICE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], 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 (FRS 102)" (effective 1 January 2019).

Trustees

Mr J A Silver, Mrs B Shapiro and Mr K Simons, served throughout the year. The power to appoint new or additional trustees is vested in the trustees.

Charity Status

The Trust is registered with the Charity Commission, number 1047473.

Objectives and activities

Constitution, objects and policies

The Charitable Trust is constituted by Trust Deed and its objectives are to apply the Trust Fund and Income thereof for the protection and preservation of mental health and the relief of suffering and distress caused by bereavement in particular by: -

- a. the provision of counselling to bereaved members of the Jewish Community;
- b. the provision of training for individuals who are or wish to become bereavement counsellors;
- c. the establishment and maintenance of a resource for the provision to the Jewish Community and the public at large of advice, information, research and experience in the field of bereavement and bereavement counselling.

The trustees are responsible for the day to day administration of the charity.

In planning the activities for the year, the trustees kept in mind the Charity Commission guidance on public benefit at the trustees' meetings.

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

The Jewish Bereavement Counselling Service (JBSC) offers confidential counselling to individuals, couples, children, and families in the Jewish Community who are grieving due to a death of a significant person. JBSC has a team of professionally trained volunteer Counsellors, plus a professional team of Supervisors and Trainers. Counselling is offered in person, online and telephone and can support people Nationwide.

In addition, JBSC provides bereavement support groups –

Stronger Together – for people (60+) who have lost a partner or spouse

Butterflies - for mums and dads (of young children) who have lost a parent

Bereaved Parents – for people bereaved of an adult child

Bereavement during a Pandemic – for people bereaved during a pandemic

Aftershock - for young adults (18 – 30 years) who have lost a parent

Stepping Stones – for people (40 – 60 years) who have lost a partner

JEWISH BEREAVEMENT COUNSELLING SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

DONATIONS FOR 2022

JBCS had 2 appeals during 2022 – the Pesach Appeal in April 2022 and the High Holy Day Appeal in September 2022.

January 2022		
09/01/2022	Anonymous	£7500
February 2022		
02/02/2022	New North London Synagogue Gift Aid – from RH 2021	£622.75
09/02/2022	Cecil Rosen Foundation (Jewish Blind & Disabled JBD)	£1000
16/02/2022	British Transport Police	£250
March 2022		
01/03/2022	Finchley United - Annual donation	£1000
April 2022		
01/04/2022	Shoresh Charitable Trust	3983.00
08/04/2022	All Aboard	3000.00
19/04/2022	Jewish Joint Burial Society (JJBS)	3500.00
26/04/2022	Leicester Hebrew Congregation (for HHD 2021)	1275.00
May 2022		
04/05/2022	Sha arei Tsedek	2105.00
17/05/2022	Chloe Greenberg (In memory of Ros Greenberg - passed JBCS Counsellor)	183.00
23/05/2022	Masonic Charitable Fund	350.00
July 2022		
20/07/2022	The Davis Foundation	2500.00
22/07/2022	St Johns Wood US 2021 HHD appeal 2nd trance	2122.63
August 2022		
10/08/2022	New North London Synagogue	14607.55
31/08/2022	Ark of Noah	3000.00
September 2022		
01/09/2022	Rofeh Trust - Martin&Ruth Dunitz	250.00
20/09/2022	All Aboard	2500.00
29/09/2022	Hyman Gerstler CT (HGCT)	5000.00

JEWISH BEREAVEMENT COUNSELLING SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

November 2022		
29/11/2022	New North London Synagogue - Pesach 2022 Appeal Gift Aid	2250.68
December 2022		
15/12/2022	Finchley Synagogue US	1000.00

With thanks and gratitude to all that gave to JBCS during the 2022 financial year.

We are thankful to **ALL ABOARD** who have supported our service over many years – this year for their grant towards supporting children and families as well as JBCS recruitment of new counsellors.

We also give thanks to the **JEWISH JOINT BURIAL SOCIETY (JJBS)** for their grant to the charity – this year benefitting children and families in providing relief and support, following heartbreaking losses of loved ones.

JEWISH BEREAVEMENT COUNSELLING SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

The following achievements and activities are listed below for 2022:

- **Yavneh College**
Yavneh College in Borehamwood, included JBCS as one of the chosen charities they would support throughout the academic year. All money raised was to be split 3- ways with 2 other charities. A 20 -minute activity, that would benefit JBCS, was done by 150 + pupils, in the making of beautiful cards and bookmarks for JBCS volunteers and clients.
- **JBCS Office in Storage**
Since the pandemic, JBCS lost its office in Otto Schiff and has had all its office belongings in storage. This has proved extremely difficult for the charity during the year.
- **Change of Address**
JBCS changed its postal address from 221 Golders Green Road, London, NW119DQ to: JBCS, PO Box 875, Edgware, HA8 4WX
- **JBCS employed Ruth Plaut** in January as our part time Financial and General Administrator, and she is working on the Xero accounting system.
- **10 Trainee counsellors** were recruited to begin training in 2023.
- **1 new professional Supervisor** was recruited – Rebecca Redhouse to join our team of Supervisors.
- **Training and Development of Counsellors** - JBCS continues to provide ongoing training for its counsellors and supervisors during the year. Training reflected current and up to date thinking regarding bereavement, including enabling all counsellors to continue to provide a confidential and professional counselling service.
- **Client contact and client referrals** have trebled since 2021 and JBCS has been supporting more families than in the past few years.
- **Emergency Response Initiative Consortium (ERIC)** - Collaborative work with Jami, Norwood, CST and JBCS to develop a response team in schools due to a suicide.
- **Marketing campaign** to all synagogues, student organisations and schools regarding JBCS and its support groups.
- **Front door networking with Jewish Care**
- **Collaborative work with the British Transport Police Fatalities Unit**
- **JBCS has trained and supported many Synagogues' bereavement visitors.**
- **London Jewish Forum – JBCS was involved in the production of their information leaflet.**

Financial review

Details of the application of the charity's funds are shown in the Statement of Financial Activities on page 8 of the Financial Statements.

The charity's assets are held for the purposes of applying the Trust Fund and Income thereof for the purposes as specified in the Trust Deed dated 18 May 1995 and the Board of Trustees consider that the financial position of the charity at 31 December 2022 is satisfactory.

It is the policy of the charity to retain adequate liquid resources to meet the running costs and would enable activities to continue in the short term should funding drop significantly. The reserve fund at the end of the financial year is £197,736 (2021: £174,511) out of which £10,478 is restricted fund (2021: £30,678) and £187,258 (2021: £143,833) is unrestricted fund.

The trustees have examined the major strategic and operational risks which the charity faces. These are kept under review at regular Trustee meetings at which appropriate reports are presented to keep such risks to the minimum.

JEWISH BEREAVEMENT COUNSELLING SERVICE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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 six and nine month's expenditure. The 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.

Structure, governance and management

The charity was constituted by the Deed of Trust dated 18 May 1995.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr K Simons

Mrs B Shapiro

Mr J A Silver

In accordance with the Deeds of Trust and Amendment the Trustees may appoint new and additional Trustees and re-appoint Trustees by a resolution of the Trustees passed at a Trustees' meeting. There shall be at least three but no more than nine Trustees. The Trustees are required to retire by rotation every three years and may only hold office for a maximum continuous term of nine years.

The Trustees' report was approved by the Board of Trustees.



Mr K Simons

Trustee

1 September 2023

JEWISH BEREAVEMENT COUNSELLING SERVICE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JEWISH BEREAVEMENT COUNSELLING SERVICE

I report to the Trustees on my examination of the financial statements of Jewish Bereavement Counselling Service (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent examiner's statement

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 financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Anthony Epton

Anthony Epton BA FCA CTA FCIE

Goldwins

Chartered accountants

75 Maygrove Road

West Hampstead

London

NW6 2EG

Dated: 1 September 2023

JEWISH BEREAVEMENT COUNSELLING SERVICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>							
Donations and legacies	3	132,393	-	132,393	152,234	-	152,234
Investments	4	46	-	46	151	-	151
Total income		132,439	-	132,439	152,385	-	152,385
<u>Expenditure on:</u>							
Charitable activities	5	89,014	20,200	109,214	125,422	-	125,422
Net income for the year/ Net movement in funds		43,425	(20,200)	23,225	26,963	-	26,963
Fund balances at 1 January 2022		143,833	30,678	174,511	116,870	30,678	147,548
Fund balances at 31 December 2022		187,258	10,478	197,736	143,833	30,678	174,511

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

All income and expenditure derive from continuing activities.

JEWISH BEREAVEMENT COUNSELLING SERVICE

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	9		3,972		5,882
Current assets					
Debtors	10	177		840	
Cash at bank and in hand		197,001		176,283	
		<u>197,178</u>		<u>177,123</u>	
Creditors: amounts falling due within one year	11	<u>(3,414)</u>		<u>(8,494)</u>	
Net current assets			193,764		168,629
Total assets less current liabilities			<u>197,736</u>		<u>174,511</u>
Income funds					
Restricted funds	12		10,478		30,678
Unrestricted funds			187,258		143,833
			<u>197,736</u>		<u>174,511</u>

The financial statements were approved by the Trustees on 1 September 2023



Mr K Simons
Trustee

JEWISH BEREAVEMENT COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Jewish Bereavement Counselling Service is a charity. The registered office is JBCS, PO Box 875, Edgware, HA8 4WX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Trust Deed, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities 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 Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the 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 Trustees in furtherance of their charitable objectives.

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 Income

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.

JEWISH BEREAVEMENT COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 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. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 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:

Fixtures, fittings & equipment	25% on cost
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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 the statement of financial activities.

1.7 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).

1.8 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.

1.9 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.

JEWISH BEREAVEMENT COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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.

1.10 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.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the 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.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	132,393	152,234

JEWISH BEREAVEMENT COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	46	151

5 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2022	2021
	£	£
Staff costs	76,190	74,519
Depreciation and impairment	2,060	2,073
Bank charges	73	133
Training / Seminar	639	1,242
PPS & IT costs	3,190	3,915
Catering	28	86
Telephone	330	549
Supervisor payments	4,973	9,420
Travelling	174	66
Insurance	247	247
BACP annual membership	368	260
Others including gift	800	348
Just giving	36	216
Marketing / Fundraising	17,466	16,564
Accounting	-	6,313
Consulting	-	4,671
Independent examiner fee	2,640	4,800
	<u>109,214</u>	<u>125,422</u>
	<u>109,214</u>	<u>125,422</u>
Analysis by fund		
Unrestricted funds	89,014	125,422
Restricted funds	20,200	-
	<u>109,214</u>	<u>125,422</u>

6 Trustees

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

JEWISH BEREAVEMENT COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

7 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
	3	2
	<u> </u>	<u> </u>

Employment costs

	2022	2021
	£	£
Wages and salaries	64,146	62,110
Social security costs	3,505	4,897
Other pension costs	8,539	7,512
	<u> </u>	<u> </u>
	76,190	74,519
	<u> </u>	<u> </u>

The total employee benefits including pension contributions and employer's NI of the key management personnel were £49,467.

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains to the extent that these are applied to its charitable activities.

9 Tangible fixed assets

	Fixtures, fittings & equipment
	£
Cost	
At 1 January 2022	9,059
Additions	150
	<u> </u>
At 31 December 2022	9,209
	<u> </u>
Depreciation and impairment	
At 1 January 2022	3,177
Depreciation charged in the year	2,060
	<u> </u>
At 31 December 2022	5,237
	<u> </u>
Carrying amount	
At 31 December 2022	3,972
	<u> </u>
At 31 December 2021	5,882
	<u> </u>

JEWISH BEREAVEMENT COUNSELLING SERVICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

10 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	177	840
	<u>177</u>	<u>840</u>

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	774	3,694
Accruals and deferred income	2,640	4,800
	<u>3,414</u>	<u>8,494</u>

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2022	Resources expended	Balance at 31 December 2022
	£	£	£
	30,678	(20,200)	10,478
	<u>30,678</u>	<u>(20,200)</u>	<u>10,478</u>

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Total Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	3,972	-	3,972	5,882	-	5,882
Current assets/(liabilities)	183,286	10,478	193,764	137,951	30,678	168,629
	<u>187,258</u>	<u>10,478</u>	<u>197,736</u>	<u>143,833</u>	<u>30,678</u>	<u>174,511</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).