

**/EVERYONE
CAN■**

**Trustees' Report and
Financial Statement**

For the year ended 31 March 2023

Registered Charity Number: 1053961

Company Number: 03174431

Everyone Can

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Reference and administrative details

Trustees and Directors	Simon Roberts, (Resigned as Chairman 13/12/2022) Emma Elstead (Resigned 13/12/2022) Andy Bedson (Appointed Chairman 13/12/2022) Rebecca Kelly (Appointed 13/12/2022)
Company registered number	03174431
Charity registered number	1053961
Registered Office	10 Ironmonger Lane London EC2V 8EY
Charity General Manager	Julian Lee
Independent Examiner	Helen Cain, FCA Mercer & Hole LLP 21 Lombard Street London EC3V 9AH
Bankers	Lloyds Bank Plc 6 Market Place Blandford Dorset BH17 0NF

Report of the Trustees of Everyone Can for the year ended 31 March 2023

Structure, governance and management

Everyone Can is a charitable company limited by guarantee and is governed by its Articles of Association. The following served as Trustees and Directors during the year:

S Roberts	(Chairman until 13/12/2022))
E Elstead	(Resigned 13/12/2022)
A Bedson	(Appointed Chairman 13/12/2022)
R Kelly	(Appointed 13/12/2022)

Hereinafter the Trustees and Directors will be referred to as the "Trustees".

The Board has strong skills and experience in the areas needed for the Charity to be well managed. These include:

- 1 Financial Management
- 2 Strategic Management
- 3 Disability Care
- 4 Fundraising
- 5 Staff Management

The Board is actively seeking new trustees to strengthen Diversity (Disability, Social and Ethnic). People are selected based on their experience, knowledge and skills that they can bring to the Charity.

The Charity applies its equal opportunities policy throughout the organisation. This includes the recruitment and selection of Trustees.

All Trustees give their time voluntarily and receive no benefits from the charity. No Trustees were reimbursed for travel expenditure during the year as set out in note 6 to the accounts.

Trustee induction and training

The new Trustees are briefed on their legal obligations under charity law, the Memorandum and Articles of Association and the activities and history of the Charity.

Organisational structure

The Board of Trustees administers the charity. They have the power to invest the Charity's unrestricted income as they see fit and have considered the most appropriate policy for investing funds.

Everyone Can

The Board meets quarterly to oversee the strategy and operation of the Charity. The day to day management is the responsibility of the General Manager.

The Charity

Everyone Can is a small charity dedicated to meeting the Information and Communication Technology (ICT) challenges facing disabled people, as stated in its governing document. The charity is a public benefit entity and the trustees have had regard to the Charity Commission's guidance on public benefit. Correctly used, digital technology can allow disabled people to access services as well as participate in society on more equal terms. In this way, technology can dramatically enhance their lives. We have developed the Services of Everyone Can to take advantage of modern computer technology and so help severely disabled people to achieve their potential.

We carry out extensive and ongoing research into both mainstream and special needs technology, we are able to specialise and focus purely within this area. Through our knowledge of the difficulties that are often faced by disabled people and with our up to date knowledge of the technology available, we are able to apply the technology to the needs of a disabled person, focusing on their individual needs.

Charity Aims

The Charity gives disabled people the help they need to use technology to communicate, learn, work, play, be more independent and develop their potential. This enables them to play a part in the decisions that affect their lives.

The Charity helps disabled people with physical, cognitive and sensory conditions. The Trustees' policy is to focus support to young disadvantaged people with severe disabilities for whom our help can have the greatest impact.

The Charity's Services

Technology is constantly changing and so our services are regularly reviewed and altered to reflect this. We need to make sure that we help the people that we exist to help in the best way possible.

Our services are designed to have the maximum impact on disabled people and those who support them, whether they be individuals or organisations. Our services are developed to be both cost effective and accessible, without compromising on quality.



This is what we do:

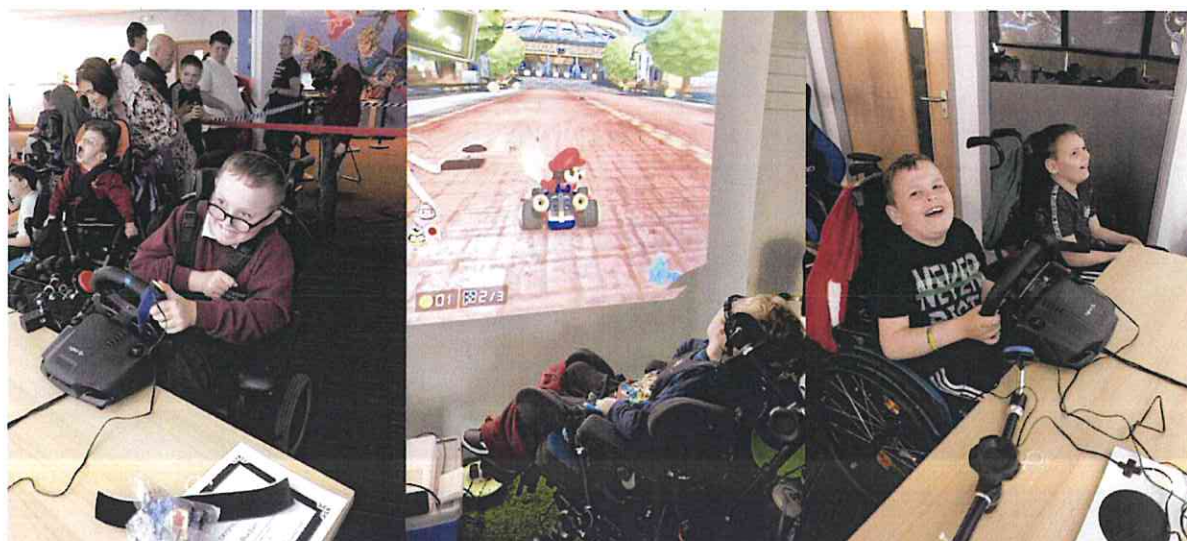
Assessments - We research the latest technologies so that we can apply solutions to the lives of disabled people, to increase their level of confidence and independence. Solutions such as helping a person to talk, helping them to control devices around the home, helping them to contact friends and family and helping them to play games and have fun.

One-to-one Training - Adapted software and hardware can be unfamiliar for disabled people and their carers or support workers. We offer training to support the use of adapted computer technology, either helping the individuals or the carers who support them.

Training for groups - We run workshops across the UK for charities and support groups that want to learn more about how computers and technology can be accessed by people with physical or learning difficulties. For smaller charities and support groups this work is free, but for larger organisations and statutory services we do charge.

Helpline - To provide ongoing support to disabled people using adapted technology, we offer a freephone number they and their carers can call for advice and training. Often, carers of disabled people receive no training from their agencies in how to help disabled people using adapted software or hardware for communication or computer access. Our helpline offers this support.

Gaming - Parents tell us how important it is for their children to feel included and part of a group activity. However, the main difficulties of finding a fun, accessible activity for disabled children is that siblings and friends aren't interested in attending or are often excluded. This results in disabled children being segregated when they want to have fun. Our gaming sessions are designed to be fully accessible and open to all disabled children. We promote the inclusion of their friends and family so they are all able to have fun playing together. At our Centre, we use the latest videogaming equipment, selected for its ability to be adapted for a range of disabilities whilst still being highly entertaining for all. Children often dislike having to use anything different from their friends, but showing them how the adapted technology helps them play games makes them much happier using it at school or at home to do a wide range of activities.



Our Charity in 2022/23

The past 12 months have seen the charity's services return to and exceed pre-pandemic levels. It was pleasing to see again people who had not visited our centre since the start of COVID, as well as many new visitors. One factor in the increase in the number of people supported has been the extra capacity at our gaming sessions, with help from the Trafford Housing Trust enabling us to purchase more equipment for the centre. This increase in capacity would not have been possible without the support of our dedicated volunteers to help run the sessions. Their help meant we could work with even more people with complex needs.

The charity continued to develop relationships with technology firms. The work with Google continued and brought in extra funds for the charity. Our staff also supported Sony PlayStation by increasing their awareness of the challenges disabled gamers face and types of technology that can help overcome such issues and this work will continue into 23/24

Game Together in September was again a success, raising over £18,000 for the charity. A slight decline on the previous year's income but still a significant amount for our small charity. This event was hosted entirely online this year, with supporters around the world hosting their own events to raise funds.

During the year, two members of staff left the charity, both having moved away from Manchester during COVID and were unable to commute to the charity's centre in Trafford. For a short period there were only three staff, two delivering services and one raising funds. For a small organisation, this was quite difficult, trying to recruit suitable replacements and continuing to help severely disabled people. This meant an even greater reliance on our volunteers who proved extremely supportive. The year ended with a new staff member joining the team, though finances only enabled the post to be part-time (3 days a week).



This is what we achieved in 2022/23

With COVID no longer affecting our work and an increase in capacity at our centre, we were able to carry out much more work than the previous year. We were able to provide:

- 108 assessments carried out to ascertain which technologies could improve the lives of disabled people, with associated training and technical support being delivered (112 in 21/22).
- 10 training events were delivered to inform people and organisations of the technology that exists to help disabled people (13 sessions in 21/22).
- 3128 places were provided at 183 gaming sessions at our centre, providing state of the art gaming experiences for disabled children and adults, their friends and family (158 sessions with 2,211 attending in 21/22).

There was a short period of lower output in October and November due to fewer staff. The next year could see an increase in people supported without this disruption.

Financial Review

Total income for the year ended 31 March 2023 was £205,498, with expenditure totalling £239,664.

Reserves

The free reserves of £147,949 represent approximately seven months of current running costs of the Charity to function efficiently and to approach donors.

Thanks

We record our gratitude to the Trusts, Foundations, companies and individuals that enable the Charity to help disabled people to lead more independent, less isolated lives through technology.

Co-Op Foundation	Julius Silman Charitable Trust	Tanglewood
Arnold Clark	Lottery Awards for All	The Cecil and Hilda Lewis Charitable Trust
Barbara Ward Children's Foundation	Manchester Crematorium	The Charity Service
BBC Children in Need	Marsh Charitable Trust	The Clover Trust
Cheshire and Greater Manchester Round Table	Masonic Charitable Foundation	The Gilbert and Eileen Edgar Foundation
Firesprite Ltd	Rare	The Zochonis Charitable Trust
GamesAid	Rotary Club of Sale	Trafford Housing Trust
Google	Sir James Roll Charitable Trust	William Allen Young Charitable Trust
Joseph Strong Frazer Trust	Skipton Building Society	Woodroffe Benton Foundation

Looking to the Future

The effects of the pandemic, although severe, now seem to have passed. However, higher inflation means costs are increasing. The General Manager will continue to look at ways of reducing expenditure where possible, including reducing energy use. We will also continue to monitor developments in other sectors that could help our service offerings. We want to create links with people and organisations leading technology development so we can understand what is happening in the sector, how it can help disabled people and influence design for their benefit.

Statement of Trustees' Responsibilities

The Trustees (who are also directors of Everyone Can for the purposes of company law) 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). Company and charity law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Members' liability

The Trustees have considered the need for Trustee Indemnity Insurance and have decided not to take up such insurance.

Risk

The Trustees actively review the major risks that face the Charity. They believe that the key financial systems are in place and that appropriate internal control is maintained for an organisation of its size and complexity.

Provision of information to independent examiner

Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant information of which the company's independent examiner is unaware, and
- each Trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any information needed by the company's independent examiner in connection with preparing their report and to establish that the company's independent examiner is aware of that information.

This report was approved by the Trustees on 5/1/2024 and signed on their behalf, by:



A Bedson, Chairman

Independent Examiner's Report to the Members of Everyone Can

I report on the accounts of the company for the year ended 31 March 2023 which are set out on pages 11 to 21.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the Charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report


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

Independent examiner's statement

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

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - 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 Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Helen Cain, FCA
Mercer & Hole LLP
21 Lombard Street
London
EC3V 9AH


16/1/24

Statement of Financial Activities

(Incorporating Income and Expenditure Account)

For the year ended 31 March 2023

	Note	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Income from							
Donations and grants	2	44,742	149,769	194,511	138,358	114,447	252,805
Charitable activities	3	-	10,273	10,273	-	375	375
Investments	4	-	714	714	-	55	55
Total income		44,742	160,756	205,498	138,358	114,877	253,235
Expenditure on							
Raising funds	5	-	31,632	31,632	-	32,777	32,777
Charitable activities	6	66,342	141,690	208,032	118,158	78,454	196,612
Total expenditure	7	66,342	173,322	239,664	118,158	111,231	229,389
Net income and net movement in funds	9	(21,600)	(12,566)	(34,166)	20,200	3,646	23,846
Reconciliation of funds:							
Total funds brought forward		21,600	160,515	182,115	1,400	156,869	158,269
Total funds carried forward		-	147,949	147,949	21,600	160,515	182,115

All income and expenditure are derived from continuing operations.

Other than the net movements in funds, The Charity has no recognised gains or losses for the year ended 31 March 2023.

The notes on pages 13 to 21 form part of these financial statements.

Balance Sheet As at 31 March 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	11		425		3,328
Current assets					
Debtors	12	2,667		2,134	
Cash at bank and in hand		<u>167,072</u>		<u>205,437</u>	
		169,739		207,571	
Creditors: amounts falling due within one year	13	<u>(22,215)</u>		<u>(28,784)</u>	
Net current assets			<u>147,524</u>		<u>178,787</u>
Net assets			<u>147,949</u>		<u>182,115</u>
Total Charity Funds					
Restricted funds	14		-		21,600
Unrestricted funds	14		<u>147,949</u>		<u>160,515</u>
			<u>147,949</u>		<u>182,115</u>

The notes on pages 13 to 21 form part of these financial statements.

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 and Update Bulletin 1.

The financial statements on pages 11 to 21 were approved and authorised by the Trustees on 5/1/2024 and signed on their behalf, by:



A Bedson
Chairman

Company Registration: 03174431

Notes to the Financial Statements

For the Year ended 31 March 2023

1. Accounting Policies

The principal accounting policies which are adopted consistently in the preparation of the financial statements are set out below.

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011, and Update Bulletin 1, Charities SORP (FRS 102).

The financial statements do not include a cash flow statement because the Charity, as a small reporting entity is exempt from the requirement to prepare such a statement under Update Bulletin 1, Charities SORP (FRS 102).

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

1.2 Company status

The company is a private company limited by guarantee incorporated in England and Wales. The registered office is 10 Ironmonger Lane, London, England, EC2V 8EY. The members of the company are the Trustees named on page 3. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Going concern

The impact of the COVID-19 pandemic and inflation pressures on the ability of the charity to continue as a going concern has been assessed by the trustees. Services and income are returning to pre-pandemic levels. However, costs are increasing due to high inflation.

Although there has been an end to COVID restrictions, the trustees are not able at this time to predict the lasting effect the COVID-19 pandemic may have on the charity's future donation income and operations. As at the date of approval of these financial statements and taking into consideration the latest information published by the UK Government concerning the pandemic and cost of living crisis, the trustees have prepared the financial statements on the going concern basis. In assessing whether the going concern basis is appropriate, the trustees have considered future cash flows, particularly taking into consideration future grants which have already been committed to the charity by donors.

As 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 at least 12 months from the signing date of the financial statements. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements and the financial statements do not include any adjustments that would be necessary if the going concern basis was not appropriate.

1.4 Fund accounting

The Charity's unrestricted funds consist of funds which the Charity may use for its purposes at its discretion.

The Charity has restricted funds which are available for expenditure in accordance with donors' directions or subject to the specific terms of an appeal.

Transfers are executed between funds when adequate justification and supporting evidence is provided.

1.5 Income

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy, except for grants and donations where the donor:

(a) specifies that donations and grants given to the Charity must be used in future accounting periods, in which case the income is deferred until those periods;

(b) imposes conditions which have to be fulfilled before the Charity becomes entitled to use such income, in which case the income is deferred on a time apportioned basis and not included in incoming resources until the pre-conditions for use have been met.

Intangible income is not included unless it represents goods or services which would have otherwise been purchased. Gifts in kind are included at market value and as resources expended at the same value when distributed.

Grants from organisations have been included as income from charitable activities in furtherance of the Charity's objectives where these amount to a contract of services, but as donations where the money is given in response to an appeal or with greater freedom of use.

Government grants - where there are no performance conditions relating to the receipt of the grant, the grant revenue is recognised when received

1.6 Expenditure

Expenditure is allocated between expense headings and funds as follows:

Payroll costs – on the basis of time spent on charitable activities and fundraising.

Depreciation – according to fixed asset usage by the charitable activities and fundraising on a percentage basis.

Overheads – office expenses are allocated by desk space and the remaining overheads are allocated on an actual cost basis.

Fundraising costs include the salaries, direct expenditure and overhead costs of the staff who promote the fundraising.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examination fee and costs linked to the strategic management of the Charity.

1.7 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

All assets are examined annually for potential impairment and any material reductions in value are written down at the year end.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Assessment centre equipment - 50% straight line

1.8 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.9 Operating leases

Rentals payable under operating leases are charged against incoming resources on a straight line basis over the lease term.

2. Donations and legacies

	Restricted Funds	Unrestricted Funds	Total	Restricted Funds	Unrestricted Funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations	-	95,011	95,011	-	40,947	40,947
Grants	44,742	54,758	99,500	138,358	12,150	150,508
COVID - JRS	-	-	-	-	24,579	24,579
COVID - Other	-	-	-	-	36,771	36,771
	<u>138,358</u>	<u>114,447</u>	<u>194,511</u>	<u>138,358</u>	<u>114,447</u>	<u>252,805</u>

3. Income from charitable activities

	Total	Total
	2023	2022
	£	£
Payments received for services delivered	<u>10,273</u>	<u>375</u>

4. Income from investments

	Total 2023 £	Total 2022 £
UK bank interest receivable	<u>714</u>	<u>55</u>

5. Expenditure on raising funds

	Total 2023 £	Total 2022 £
Office Expenses	2,791	1,818
Staff costs including travel expenses	28,841	30,959
	<u>31,632</u>	<u>32,777</u>

6. Expenditure on charitable activities

	Total 2023 £	Total 2022 £
Equipment	14,127	10,288
Office costs	36,876	22,023
Professional fees	1,290	1,090
Travel costs	4,389	2,831
Other costs	13,213	12,016
Staff costs	131,385	141,034
Depreciation	3,752	4,550
Expenditure on charitable activities, excluding governance costs	<u>205,032</u>	<u>193,832</u>
Independent examiner's remuneration	3,000	2,780
Governance costs	<u>3,000</u>	<u>2,780</u>
Total expenditure on charitable activities	<u><u>208,032</u></u>	<u><u>196,612</u></u>

During the year no Trustees were reimbursed travel expenditure (2022 – £nil).

During the year no Trustee received any remuneration (2022 - £nil).

During the year no Trustee received any benefits in kind (2022 - £nil).

7. Analysis of expenditure by type

	Note	Staff costs 2023 £	Depreciation 2023 £	Other costs 2023 £	Total 2023 £	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £
Raising funds		28,841	-	2,791	31,632	30,959	-	1,818	32,777
Total expenditure on raising funds			-			30,959	-	1,818	32,777
Charitable activities	8	131,385	3,752	69,895	205,032	141,034	4,550	48,248	193,832
Governance costs		-	-	3,000	3,000	-	-	2,780	2,780
Total expenditure		160,226	3,752	75,686	239,664	171,993	4,550	52,846	229,389

8. Analysis of expenditure on charitable activities

	Direct costs 2023 £	Support costs 2023 £	Total 2023 £	Direct costs 2022 £	Support costs 2022 £	Total 2022 £
Charitable activities	18,516	221,148	239,664	13,119	180,713	193,832

9. Net income

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets	3,752	4,550
Remuneration of the independent examiner	3,000	2,780
Pension costs	7,113	8,664

10. Staff costs

Staff costs were as follows:

	2023 £	2022 £
Wages and salaries	143,332	152,723
Social security costs	9,781	10,606
Other pension costs	7,113	8,664
	<u>160,226</u>	<u>171,993</u>

The average monthly number of employees during the year (full time equivalent) was 4.5 (2022: 5).

No employee received remuneration amounting to more than £60,000 in either year.

11. Tangible fixed assets

	Total £
Cost	
At April 2022	54,020
Additions	850
Disposals	<u>-</u>
At 31 March 2023	<u>54,870</u>
Depreciation	
At 1 April 2022	50,693
Charge for the year	3,752
Disposals	<u>-</u>
At 31 March 2023	<u>54,445</u>
Net Book Value	
At 31 March 2022	<u>3,329</u>
At 31 March 2023	<u><u>445</u></u>

12. Debtors

	2023 £	2022 £
Prepayments and accrued income	2,267	2,134
Loans	400	-
	<u>2,667</u>	<u>2,134</u>
	<u><u>2,667</u></u>	<u><u>2,134</u></u>

13. Creditors:

Amounts falling due within one year

	2023	2022
	£	£
Bank overdrafts and credit card liabilities	119	132
Taxation and social security costs	3,408	2,053
Other creditors	856	1,736
Accruals and deferred income	17,832	24,863
	<u>22,215</u>	<u>28,784</u>

Deferred Income

	2023	2022
	£	£
Balance brought forward	22,223	55,556
Income deferred in the year	15,012	-
Released in the year	(22,223)	(33,333)
	<u>15,012</u>	<u>22,223</u>

14. Statement of funds

Analysis of movements in funds – current year:

	Brought forward	Incoming resources	Resources expended	Transfer between funds	Carried forward
	£	£	£	£	£
Unrestricted funds					
Unrestricted funds	<u>160,515</u>	<u>160,756</u>	<u>173,322</u>	<u>-</u>	<u>147,949</u>
Restricted funds					
Funds for specific services, courses etc 1	<u>21,600</u>	<u>44,742</u>	<u>66,342</u>	<u>-</u>	<u>-</u>
Total of funds	<u>182,115</u>	<u>205,498</u>	<u>239,664</u>	<u>-</u>	<u>147,949</u>

Analysis of movements in funds – previous year:

	Brought forward £	Incoming resources £	Resources expended £	Transfer between funds £	Carried forward £
Unrestricted funds					
Unrestricted funds	<u>156,869</u>	<u>114,877</u>	<u>111,231</u>	-	<u>160,515</u>
Restricted funds					
Funds for specific services, courses etc 1	1,400	138,358	118,158	-	21,600
Total of funds	<u>158,269</u>	<u>253,235</u>	<u>229,389</u>	-	<u>182,185</u>

1 Funds for specific services or courses arise where the donor has specified a particular type of beneficiary e.g. living in a particular region of the UK etc.

15. Analysis of net assets between funds

	Restricted Funds 2023 £	Unrestricted Funds 2023 £	Total Funds 2023 £	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Tangible fixed assets	-	445	445	-	3,328	3,328
Current assets	-	169,739	169,739	21,600	185,971	207,571
Creditors due within one year	-	(22,215)	(22,215)	-	(28,784)	(28,784)
	<u>-</u>	<u>147,949</u>	<u>147,949</u>	<u>21,600</u>	<u>160,515</u>	<u>182,115</u>

16. Pension commitments

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £7,113 (2022 - £8,664). A liability of £856 existed in respect of contributions due to the fund at the balance sheet date (2022 - £1,736).

17. Commitments: operating leases

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	16,753	26,000
Within two and five years	1,494	10,833

18. Control

The Trustee Directors are considered to be the ultimate controlling party.

19. Related party transactions

In the opinion of the Trustees no transactions were undertaken with related parties during the year (2022: none).