

Charity registration number 502812

**DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

# DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

---

**Trustees**

Mrs J Farmer  
Ms K Jackson  
Mrs L Newton

**Charity number**

502812

**Principal address**

Common Road  
Dunnington  
York  
YO19 5NG

**Independent examiner**

Bretton Davis FCA of Hentons  
124 Acomb Road  
York  
YO24 4EY

---

# DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 2
Statement of trustees' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 14

---

# DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2024**

---

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

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 trust deed dated 4 June 1973, 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)".

### **Objectives and activities**

To provide, sustain and improve sporting and leisure provisions for the rural community of the Parish and surrounding villages.

The aim is to encourage the individual to flourish in a fully supportive environment that is comfortable and conducive to participation.

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

### **Achievements and performance**

The Dunnington Playing Fields Association continue to support the Sporting Sections and the Community in general. Our Volunteers in each Sporting Section work very hard to provide very good facilities. Everyone of all ages is encouraged to participate with juniors and seniors being offered coaching. We consider the organisation an important part of the community now that schools do not provide the option of trying different sports. We consider it is important for young people to become active to enhance both their physical and mental wellbeing. We also hold a lunch for the over 55's once a month which is well supported and have a lift and disabled access.

### **Financial review**

2023/24 was a quiet year overall for the PFA, although higher than anticipated costs on the balcony waterproofing and electrical maintenance led to an overspend in the financial year. Income levels remained steady. The PFA continues to benefit from the Governments rates free policy

As at 31 March 2024 the PFA had unrestricted reserves of £71,708 (2023: £74,944) and restricted reserves of £20,000 (2023: £20,000).

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 a year'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. The importance of maintaining these reserves into 2024/2025 is highlighted by the fact that income may be reduced following a reduction in some section numbers and Sports Club income which is related to use.

The 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.

### **Plans for future periods**

Financial stability for all the sections remains the priority. New ways to market the Sports Club are an ongoing process.

New volunteers have been found for the PFA and Sports Club and they are looking to make a plan to encompass the areas that are in need of review.

### **Structure, governance and management**

The playing fields association is constituted as a charity registered in England and Wales and governed by the Trust Deed dated 4 June 1973.

# DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

---

The Trustees who served during the year and up to the date of signature of the financial statements are as shown below.

Mrs J Farmer

Mrs J Parkinson (Resigned 1 July 2023)

Mrs P Shearing (Resigned 1 July 2023)

Mr P Wordsworth (Resigned 1 July 2023)

Mr P Newton (Resigned 1 July 2023)

Mr G Wigdahl (Resigned 1 July 2023)

Ms K Jackson

Mr D Bailey (Resigned 1 July 2023)

Mrs J Errington (Resigned 1 July 2023)

Mrs L Newton

Mr T Shearing (Resigned 1 July 2023)

The Playing Fields Association is composed of:

a) **Four officers** - Chairman, Vice Chairman, Secretary and Treasurer.

These officers are elected at the Annual General Meeting of the Association which is usually held in the month of July at which any person of 21 years of age or over, resident in the Parish shall have the right to vote.

#### b) **Management Committee**

The Management Committee shall consist of such a number of Members and Trustees (including the above Officers) that shall never be less than the number of Representatives of Organisations of the Association and shall be elected at the Annual General Meeting of the Association as in the case of the Officers.

#### c) **Organisations**

One representative of each of the following organisations who have the right to appoint their own representative.

Parish Council	Parochial Church Council	Reading Room	Bowls Club	Cricket Club
Football Club	Table Tennis	Sports Club	Squash Club	Tennis Club

The Playing Fields Association shall have the right to admit one representative from any new organisation started in the Parish provided that the number on the Management Committee is strictly adhered to.

#### d) **Two co-opted Members**

The Playing Fields Association shall have the right to co-opt two members annually.

The Playing Fields Association is entrusted with the control of the supervision of all activities in connection with the Playing Field and the responsibility both in respect of financial and all administrative arrangements in connection with the said Playing Field.

Bi-Monthly Committee meetings are held to discuss, authorise or reject any proposals financial or otherwise in connection with control and administration of the Playing Fields. Each section reports back to the PFA at the bi-monthly meetings.

Through collaboration and partnership with other organisations within the Parish of the Playing Fields Association will contribute to local and regional development meeting the needs of all who wish to be involved.

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

**Mrs J Farmer**

Trustee

Dated: 3 September 2024

# DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

*FOR THE YEAR ENDED 31 MARCH 2024*

---

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 and 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 the incoming resources and application of resources of the charity for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that 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.

# DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

---

I report to the Trustees on my examination of the financial statements of Dunnington & Grimston Playing Fields Association (the charity) for the year ended 31 March 2024.

#### **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.

#### **Bretton Davis FCA of Hentons**

124 Acomb Road  
York  
YO24 4EY

Dated: 3 September 2024

# DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	3	2,607	-	2,607	2,000	758	2,758
Charitable activities	4	56,249	-	56,249	55,009	-	55,009
Investments	5	1,039	-	1,039	154	-	154
<b>Total income</b>		<u>59,895</u>	<u>-</u>	<u>59,895</u>	<u>57,163</u>	<u>758</u>	<u>57,921</u>
<b>Expenditure on:</b>							
Charitable activities	6	63,131	-	63,131	73,126	7,203	80,329
<b>Total expenditure</b>		<u>63,131</u>	<u>-</u>	<u>63,131</u>	<u>73,126</u>	<u>7,203</u>	<u>80,329</u>
<b>Net expenditure and movement in funds</b>		(3,236)	-	(3,236)	(15,963)	(6,445)	(22,408)
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		<u>74,944</u>	<u>20,000</u>	<u>94,944</u>	<u>90,907</u>	<u>26,445</u>	<u>117,352</u>
<b>Fund balances at 31 March 2024</b>		<u>71,708</u>	<u>20,000</u>	<u>91,708</u>	<u>74,944</u>	<u>20,000</u>	<u>94,944</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

## BALANCE SHEET

AS AT 31 MARCH 2024

---

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		2,267		3,023
Investments	13		1		1
			<u>2,268</u>		<u>3,024</u>
<b>Current assets</b>					
Debtors	14	8,000		10,000	
Cash at bank and in hand		87,103		101,141	
		<u>95,103</u>		<u>111,141</u>	
<b>Creditors: amounts falling due within one year</b>	15	(5,663)		(19,221)	
		<u>95,103</u>		<u>111,141</u>	
<b>Net current assets</b>			89,440		91,920
			<u>89,440</u>		<u>91,920</u>
<b>Total assets less current liabilities</b>			91,708		94,944
			<u>91,708</u>		<u>94,944</u>
<b>Net assets</b>			91,708		94,944
			<u>91,708</u>		<u>94,944</u>
<b>The funds of the charity</b>					
Restricted income funds	16	20,000		20,000	
Unrestricted funds		71,708		74,944	
		<u>91,708</u>		<u>94,944</u>	

The financial statements were approved by the Trustees on 3 September 2024

Mrs J Farmer  
Trustee

# DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

##### Charity information

Dunnington & Grimston Playing Fields Association is a public benefit entity and a registered charity in England and Wales and is unincorporated. The principal address is Common Road, Dunnington, York, YO19 5NG.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's trust deed dated 4 June 1973, 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. 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 or grantors 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.

#### 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.

Interest received is included when receivable by the charity.

Grants for immediate expenditure are accounted for when they become receivable. Grants received for specific purposes are treated as restricted funds. Grants which are received for future accounting periods are deferred and recognised in those periods.

#### 1.5 Expenditure

Resources expended are recognised in the statement of financial activities on an accruals basis.

Expenditure that is incurred in respect of specific activities are included in those cost categories. Expenditure which is incurred in respect to more than one activity, are apportioned across cost categories on the basis of an estimate of the proportion of time spent by staff on those activities.

# DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

---

### 1 Accounting policies (Continued)

#### 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:

Equipment	25% reducing balance
-----------	----------------------

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 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### 1.8 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).

#### 1.9 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.

#### 1.10 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. Financial assets classified as receivable within one year are not amortised.

# DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 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. 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.

#### 1.11 Creditors and provisions

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts 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 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	1,732	-	1,732	2,000	-	2,000
Grants receivable	875	-	875	-	758	758
	<u>2,607</u>	<u>-</u>	<u>2,607</u>	<u>2,000</u>	<u>758</u>	<u>2,758</u>
<b>Grants receivable for core activities</b>						
Children's playground	-	-	-	-	(5,900)	(5,900)
Changing rooms	-	-	-	-	6,158	6,158
Re-seeding	-	-	-	-	500	500
City of York Council	875	-	875	-	-	-
	<u>875</u>	<u>-</u>	<u>875</u>	<u>-</u>	<u>758</u>	<u>758</u>

# DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

---

### 3 Income from donations and legacies

(Continued)

There are no unfulfilled conditions or other contingencies attached to these grants. The charity did not benefit directly from any other forms of government assistance.

The grant to upgrade the children's playground was returned to the parish council during the prior year.

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Charitable activities</b>		
Other income	56,249	55,009
	<u>56,249</u>	<u>55,009</u>

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,039	154
	<u>1,039</u>	<u>154</u>

# DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 6 Expenditure on charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Direct costs</b>		
Depreciation and impairment	756	1,008
Dunnington Sports Club	51,696	51,032
Boxing day walk fundraiser	1,400	1,100
Premises and maintenance costs	7,312	26,063
Cricket club	875	-
	<u>62,039</u>	<u>79,203</u>
<b>Share of support and governance costs (see note 7)</b>		
Governance	1,092	1,126
	<u>63,131</u>	<u>80,329</u>
<b>Analysis by fund</b>		
Unrestricted funds	63,131	73,126
Restricted funds	-	7,203
	<u>63,131</u>	<u>80,329</u>

### 7 Support costs allocated to activities

	2024 £	2023 £
Governance costs	<u>1,092</u>	<u>1,126</u>
<b>Analysed between:</b>		
Unrestricted funds	<u>1,092</u>	<u>1,126</u>

Governance costs includes payments to the independent examiner of £1,092 (2023: £1,126) for the independent examination of the financial statements.

### 8 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	<u>756</u>	<u>1,008</u>

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No Trustees expenses have been incurred.

# DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

---

### 10 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

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

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 12 Tangible fixed assets

	Equipment £
<b>Cost</b>	
At 1 April 2023	16,344
At 31 March 2024	16,344
<b>Depreciation and impairment</b>	
At 1 April 2023	13,321
Depreciation charged in the year	756
At 31 March 2024	14,077
<b>Carrying amount</b>	
At 31 March 2024	2,267
At 31 March 2023	3,023

### 13 Fixed asset investments

	Unlisted investments £
<b>Cost or valuation</b>	
At 1 April 2023 & 31 March 2024	1
<b>Carrying amount</b>	
At 31 March 2024	1
At 31 March 2023	1

# DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	8,000	10,000
	<u>8,000</u>	<u>10,000</u>

### 15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	5,663	19,221
	<u>5,663</u>	<u>19,221</u>

### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Parish Council grounds maintenance fund	20,000	-	-	20,000
	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
<b>Previous year:</b>				
	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
Parish Council grounds maintenance fund	20,000	-	-	20,000
Derwent Ward grant	545	-	(545)	-
City of York grant - Playground	5,900	(5,900)	-	-
City of York grant - Re-seeding	-	500	(500)	-
City of York grant - Changing rooms	-	6,158	(6,158)	-
	<u>26,445</u>	<u>758</u>	<u>(7,203)</u>	<u>20,000</u>

**Parish Council grounds maintenance** - There is a cumulative balance held by the Playing Fields Association and the Parish Council for repairs to the fabric of the building with agreement of both parties. Each party holds £20,000.

**Derwent Ward** - grant for herbicidal treatments.

**City of York - Playground** - grant for upgrading the children's playground. This was returned to the parish council during the prior year when they took over the activity park.

**City of York - Re-seeding** - grant for re-seeding and treatment of the playing fields.

**City of York - Changing rooms** - grant for the refurbishment of the changing rooms to make them suitable for females.

# DUNNINGTON & GRIMSTON PLAYING FIELDS ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
General funds	74,944	59,895	(63,131)	71,708
	<u>74,944</u>	<u>59,895</u>	<u>(63,131)</u>	<u>71,708</u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>At 31 March 2023</b>
	£	£	£	£
General funds	90,907	57,163	(73,126)	74,944
	<u>90,907</u>	<u>57,163</u>	<u>(73,126)</u>	<u>74,944</u>

### 18 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
<b>At 31 March 2024:</b>			
Tangible assets	2,267	-	2,267
Investments	1	-	1
Current assets/(liabilities)	69,440	20,000	89,440
	<u>71,708</u>	<u>20,000</u>	<u>91,708</u>
	<u>71,708</u>	<u>20,000</u>	<u>91,708</u>
	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
<b>At 31 March 2023:</b>			
Tangible assets	3,023	-	3,023
Investments	1	-	1
Current assets/(liabilities)	71,920	20,000	91,920
	<u>74,944</u>	<u>20,000</u>	<u>94,944</u>
	<u>74,944</u>	<u>20,000</u>	<u>94,944</u>

### 19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).