

Charity registration number: 101209

Ashes to Gold Charity

Annual Report and Financial Statements
for the Year Ended 31 December 2023

Ashes to Gold Charity

Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8 to 9
Balance Sheet	10
Notes to the Financial Statements	11 to 19

Ashes to Gold Charity

Reference and Administrative Details

Trustees	Dr Mark McKinney Mrs Jacqueline McKinney Mr Peter Finch Mrs Claire Reid Mr Evan Reid Mr Mark Markiewicz
Charity Registration Number	101209
Principal Office	Unit 11 Loughanhil Industrial Estate Coleraine BT52 2NR
Independent Examiner	Thomas Oliver and Associates Limited Certified Public Accountants 1 Moygashel Mills Park Dungannon Co Tyrone BT71 7DH

Ashes to Gold Charity

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

Objectives and activities

Objects and aims

As if our economy is set at "Repeat", 2023 saw a similar set of financial challenges unfold for many in our community with economic optimism being in very short supply! Challenges in our healthcare system brought about by the funding constraints have left many individuals feeling uneasy and, in some cases, desperate about their health care and support at a very local level. Again, at Ashes to Gold, we see both individuals and statutory healthcare and support providers turning to the charity for help. Help for individuals trying to make ends meet on a very low income with some basic everyday needs like electric or food. Or more long-lasting challenges like poor mental well-being or beating the stronghold of isolation. The stat service providers are also facing many challenges trying to meet an obvious increase in demand with an even more obvious reduction in funding for essential primary care services which leaves them seeking help from the third, or charity & voluntary sector. With these factors in mind, the core aim of the Ashes to Gold charity remains to provide purposeful activities to individuals in the Causeway Coast and Glens area who want to increase their confidence, motivation and self-belief while learning new skills. Across all our projects we focus on supporting people who have special or additional needs, mental health issues, are long-term unemployed or are undertaking community service. We support our clients by teaching them new skills, providing support with mental well-being and empowering them with the ability to make sustainable changes in their lives.

At Oasis, we provide support to people who are living with, or recovering from mental health issues, providing immediate support through our drop-in service, where anyone who is feeling isolated or lacking in confidence can come and meet our friendly staff and volunteers for a chat and a cuppa. We can provide support through our qualified counsellors along with one-to-one support by providing plans to help an individual achieve their personal goals and progress from dependency to safe and sustainable independency.

Our Grow project focuses on inspiring the community to get physically active, engage with the natural surroundings and produce their own food in a sociable and supportive environment. NBT or Nature Based Therapy through gardening and time spent in the great outdoors has been proven to help increase a person's physical, mental and social well-being.

Ashes to Gold's 'Restore' workshop is set up to provide simple woodworking activities that not only inspire and teach its visitors but re-purpose both materials and people. The activities and support provided can help an individual to gain the confidence and skills required to better engage in community and step towards employment.

Fishing and time in the great outdoors has been proven to be useful, if not essential, in bringing improved mental well being and equipping people with the skills to manage challenges in mental health. The aim of Moorbrook Fishery is to introduce the pastime of fishing to a much wider community audience including children and the elderly and those with physical and mental disabilities with a focus being put on the health and well being benefits of the various activities on offer.

Ashes to Gold Charity

Trustees' Report (continued)

Public benefit

Ashes to Gold aims to educate, empower and help those who require assistance to integrate back into society, and to support those who find themselves at an economic or social disadvantage by helping them to gain access to local businesses and services for financial, training or well-being assistance.

The charity also aims to provide facilities and tutors to

- assist with the educational needs of those who do not have access to learning in numeracy or literature,
- assist individuals with mental or physical disabilities to experience life enhancing opportunities,
- assist those experiencing long term unemployment or the elderly, who are suffering from financial hardship by giving advice and assistance in areas of debt management and money advice,
- provide support to people with mental health issues through mentoring and group or one to one counselling.

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Charity Commission for Northern Ireland.

Ashes to Gold Charity

Trustees' Report (continued)

Achievements and performance

As with the previous year, the charity found itself responding to a significant increase in community and social need - an increase in anxiety, isolation and other mental well-being challenges, as well as economic difficulties that simply cannot be measured. The main indicator for Ashes to Gold was the number of individuals who we would count as "Direct Beneficiaries" of the services delivered through the various projects, which far exceeded our expectations and especially in the area of crisis intervention. Many individuals simply had no option but to call at our projects and ask for help with energy costs, food, health, mental health or housing as they found themselves in crisis in one or more of these areas. Another key indicator was the increase in requests from local statutory health and support agencies for structured programs of health interventions including mental health and addictions support. With these challenges and requests in mind, the charity trustees agreed on a plan for meeting at least some of this need with sustainability at the forefront of the planning. Funding was sought to enable the delivery of some structured mental well-being programs and various training packages were attended to equip project teams in the fields of addictions/historic trauma support delivery, befriending and community development and support for individuals and families coping with a disability.

During the 2023 year, in excess of 500 people, mainly from local constituencies, received help and support through the Ashes to Gold charity and we can be confident that many more "indirect beneficiaries" felt the impact of this support through an emergency need that was met or an improved and more stable environment at home and/or in the workplace. This growth in service delivery was handled comfortably on the ground by the Ashes to Gold project managers with the support of the board of trustees, but all had to invest energy, time and wisdom in restructuring services and resources to cope with the increase in demand.

As with previous years, Ashes to Gold's Project Managers used existing resources well and performed brilliantly in recruiting more trusted volunteers to assist in the increased facilitation of services. Essential infrastructure such as toilet and welfare facilities were upgraded across several of the charity sites to safely accommodate the sustained increase in demand for counselling provision, horticultural and woodworking therapy sessions, healthy eating & eating on a budget cooking courses, fishing & outdoor activity sessions and other essential services.

The charity also experienced success in securing funding that would lead to developments on the projects which would prove essential in ensuring accessibility for people of all abilities and mobilities. Major upgrade works to the Restore workshop were completed, creating a much more user friendly and accessible space for woodworking and other indoor activities to take place and enabling these activities to extend into the winter months with improved heat retention. An outdoor classroom was constructed close to the disabled angling platform at the Moorbrook project along with a new booking/reception cabin to enhance the visitor experience. And, through the UTV People's Project and the belief the Northern Ireland community has in Ashes to Gold, funding was awarded that saw a brand new kitchen facility created at our Grow Project. Since its completion in late summer, this amazing facility, which was ultimately funded by the National Lottery, by the end of 2023 had helped over 100 people experience a cooking or healthy eating session with many individuals being inspired by how simple and economical it is to prepare a healthy and nutritious meal with locally grown produce or produce grown in their own gardens, despite many of the participants facing horticultural and physical challenges.

Again, Ashes to Gold was playing its part and many lives were being impacted as a result.

Ashes to Gold Charity

Trustees' Report (continued)

Structure, governance and management

Organisational structure

The governance and management structure of the charity has remained largely unchanged through the 2023 year. The board met regularly through the year and steered the organisation as it carried out the various project activities. Mrs Valerie Finch resigned from the board in March 2024 prior to the writing of this report and therefore is not named on the above list of trustees.

Ashes to Gold Charity

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

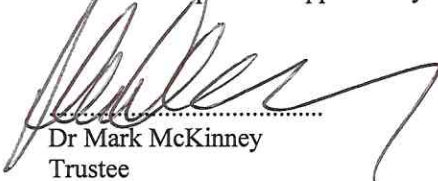
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 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 business.


The trustees are responsible for keeping proper 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 18 September 2024 and signed on its behalf by:



.....
Dr Mark McKinney
Trustee



.....
Mrs Jacqueline McKinney
Trustee

Ashes to Gold Charity

Independent Examiner's Report to the trustees of Ashes to Gold Charity

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

Responsibilities and basis of report

As the charity's trustees of Ashes to Gold Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to

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

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general directions given by the Charities Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.


My examination included the review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

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

- 1 That accounting records were not kept in accordance with section 63 of the Charities Act
- 2 That the accounts do not accord with those accounting records
- 3 That the accounts do not comply with the accounting requirements of the Charities Act
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with the following Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.


.....
Thomas Oliver and Associates Limited
Certified Public Accountants
1 Moygashel Mills Park
Dungannon
Co Tyrone
BT71 7DH

18 September 2024

Ashes to Gold Charity

Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		34,637	176,783	211,420
Investment income	3	6,000	-	6,000
Other income		<u>7,170</u>	<u>-</u>	<u>7,170</u>
Total income		<u>47,807</u>	<u>176,783</u>	<u>224,590</u>
Expenditure on:				
Charitable activities		(103,812)	(134,718)	(238,530)
Other expenditure	6	<u>(2,702)</u>	<u>-</u>	<u>(2,702)</u>
Total expenditure		<u>(106,514)</u>	<u>(134,718)</u>	<u>(241,232)</u>
Net (expenditure)/income		(58,707)	42,065	(16,642)
Gross transfers between funds		<u>(7,076)</u>	<u>7,076</u>	<u>-</u>
Net movement in funds		(65,783)	49,141	(16,642)
Reconciliation of funds				
Total funds brought forward		<u>30,415</u>	<u>229,565</u>	<u>259,980</u>
Total funds carried forward	18	<u>(35,368)</u>	<u>278,706</u>	<u>243,338</u>
		Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		48,554	94,187	142,741
Investment income	3	1,323	-	1,323
Other income		<u>2,400</u>	<u>-</u>	<u>2,400</u>
Total income		<u>52,277</u>	<u>94,187</u>	<u>146,464</u>
Expenditure on:				
Charitable activities		(78,039)	(136,969)	(215,008)
Other expenditure	6	<u>(3,179)</u>	<u>-</u>	<u>(3,179)</u>
Total expenditure		<u>(81,218)</u>	<u>(136,969)</u>	<u>(218,187)</u>
Net expenditure		(28,941)	(42,782)	(71,723)
Gross transfers between funds		<u>(15,084)</u>	<u>15,084</u>	<u>-</u>
Net movement in funds		(44,025)	(27,698)	(71,723)
Reconciliation of funds				
Total funds brought forward		<u>74,440</u>	<u>257,263</u>	<u>331,703</u>

The notes on pages 11 to 19 form an integral part of these financial statements.

Ashes to Gold Charity

Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Total funds carried forward	18	<u>30,415</u>	<u>229,565</u>	<u>259,980</u>

All of the charity's activities derive from continuing operations during the above two periods.

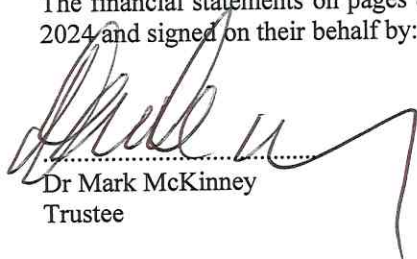
The funds breakdown for 2022 is shown in note 18.

Ashes to Gold Charity

(Registration number: 101209) Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	23,514	26,216
Current assets			
Debtors	14	107,385	107,368
Cash at bank and in hand	15	<u>142,497</u>	<u>150,690</u>
		249,882	258,058
Creditors: Amounts falling due within one year	16	<u>(15,506)</u>	<u>(4,837)</u>
Net current assets		<u>234,376</u>	<u>253,221</u>
Total assets less current liabilities		257,890	279,437
Creditors: Amounts falling due after more than one year	17	<u>(14,552)</u>	<u>(19,457)</u>
Net assets		<u>243,338</u>	<u>259,980</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		278,706	229,565
Unrestricted income funds			
Unrestricted funds		<u>(35,368)</u>	<u>30,415</u>
Total funds	18	<u>243,338</u>	<u>259,980</u>

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on 18 September 2024 and signed on their behalf by:


.....
Dr Mark McKinney
Trustee


.....
Mrs Jacqueline McKinney
Trustee

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Ashes to Gold Charity meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	445	-	445
Donations from individuals	32,493	46,182	78,675
Gift aid reclaimed	1,699	-	1,699
Grants, including capital grants;			
Grants from other charities	-	130,601	130,601
Total for 2023	34,637	176,783	211,420
Total for 2022	48,554	94,187	142,741

3 Investment income

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Unrestricted funds General £	Total funds £
Other investment income	6,000	6,000
Total for 2023	6,000	6,000
Total for 2022	1,323	1,323

4 Other income

	Unrestricted funds General £	Total funds £
Rental income	5,760	5,760
Total for 2023	5,760	5,760
Total for 2022	2,400	2,400

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Staff costs		17,391	26,673	44,064
Governance costs		15,184	-	15,184
Total for 2023		32,575	26,673	59,248
Total for 2022		28,128	23,727	51,855

**Total
expenditure
£**

6 Other expenditure

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Note	Unrestricted funds General £	Total funds £
Depreciation, amortisation and other similar costs		2,702	2,702
Total for 2023		<u>2,702</u>	<u>2,702</u>
Total for 2022		<u>3,179</u>	<u>3,179</u>

7 Analysis of governance and support costs

Governance costs

		Unrestricted funds General £	Total funds £
Staff costs			
Pension costs		402	402
Independent examiner fees			
Examination of the financial statements		2,100	2,100
Legal fees		10,182	10,182
Other governance costs		<u>2,500</u>	<u>2,500</u>
Total for 2023		<u>15,184</u>	<u>15,184</u>
Total for 2022		<u>10,278</u>	<u>10,278</u>

8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £		2022 £
Depreciation of fixed assets	<u>2,702</u>		<u>3,179</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	44,064	41,577
Pension costs	402	610
	<u>44,466</u>	<u>42,187</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Staff	<u>3</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year

11 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	<u>2,100</u>	<u>1,290</u>

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Building adaptations £	Furniture and equipment £	Other tangible fixed asset £	Total £
Cost				
At 1 January 2023	8,200	12,550	29,447	50,197
At 31 December 2023	8,200	12,550	29,447	50,197
Depreciation				
At 1 January 2023	-	5,613	18,368	23,981
Charge for the year	-	1,040	1,662	2,702
At 31 December 2023	-	6,653	20,030	26,683
Net book value				
At 31 December 2023	8,200	5,897	9,417	23,514
At 31 December 2022	8,200	6,937	11,079	26,216

14 Debtors

	2023 £	2022 £
Trade debtors	4,301	3,784
Prepayments	3,084	3,084
Accrued income	-	500
Other debtors	100,000	100,000
	<u>107,385</u>	<u>107,368</u>

15 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>142,497</u>	<u>150,690</u>

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	13,019	4,398
Other taxation and social security	485	440
Other creditors	(1)	(1)
Accruals	2,003	-
	15,506	4,837

17 Creditors: amounts falling due after one year

	2023 £	2022 £
Bank loans	14,552	19,457

18 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
Unrestricted funds					
General	30,415	47,807	(106,514)	(7,076)	(35,368)
Restricted funds	229,565	176,783	(134,718)	7,076	278,706
Total funds	259,980	224,590	(241,232)	-	243,338
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
General	74,440	52,277	(81,218)	(15,084)	30,415
Restricted funds	257,263	94,187	(136,969)	15,084	229,565
Total funds	331,703	146,464	(218,187)	-	259,980

Ashes to Gold Charity

Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

19 Analysis of net assets between funds

	Unrestricted funds General	Total funds at 31 December 2023
	£	£
Tangible fixed assets	23,514	23,514
Current assets	249,882	249,882
Current liabilities	(15,506)	(15,506)
Creditors over 1 year	(14,552)	(14,552)
	<u>243,338</u>	<u>243,338</u>
Total net assets	243,338	243,338
	Unrestricted funds General	Total funds at 31 December 2022
	£	£
Tangible fixed assets	26,216	26,216
Current assets	258,058	258,058
Current liabilities	(4,837)	(4,837)
Creditors over 1 year	(19,457)	(19,457)
	<u>259,980</u>	<u>259,980</u>
Total net assets	259,980	259,980

20 Analysis of net funds

	At 1 January 2023	At 31 December 2023
	£	£
Cash at bank and in hand	150,690	150,690
Net debt	150,690	150,690
	<u>150,690</u>	<u>150,690</u>
	At 1 January 2022	At 31 December 2022
	£	£
Cash at bank and in hand	323,150	323,150
Net debt	323,150	323,150
	<u>323,150</u>	<u>323,150</u>

21 Related party transactions

There were no related party transactions in the year.

Ashes to Gold Charity

Statement of Financial Activities by fund for the Year Ended 31 December 2023

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	34,637	48,554
Investment income	6,000	1,323
Other income	7,170	2,400
Total income	<u>47,807</u>	<u>52,277</u>
Expenditure on:		
Charitable activities	(103,812)	(78,039)
Other expenditure	(2,702)	(3,179)
Total expenditure	<u>(106,514)</u>	<u>(81,218)</u>
Net expenditure	(58,707)	(28,941)
Gross transfers between funds	(7,076)	(15,084)
Net movement in funds	(65,783)	(44,025)
Reconciliation of funds		
Total funds brought forward	<u>30,415</u>	<u>74,440</u>
Total funds carried forward	<u>(35,368)</u>	<u>30,415</u>

This page does not form part of the statutory financial statements.

Ashes to Gold Charity

Statement of Financial Activities by fund for the Year Ended 31 December 2023 (continued)

	Total Restricted Funds 2023 £	Total Restricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	<u>176,783</u>	<u>94,187</u>
Total income	<u>176,783</u>	<u>94,187</u>
Expenditure on:		
Charitable activities	<u>(134,718)</u>	<u>(136,969)</u>
Total expenditure	<u>(134,718)</u>	<u>(136,969)</u>
Net income/(expenditure)	42,065	(42,782)
Gross transfers between funds	<u>7,076</u>	<u>15,084</u>
Net movement in funds	49,141	(27,698)
Reconciliation of funds		
Total funds brought forward	<u>229,565</u>	<u>257,263</u>
Total funds carried forward	<u><u>278,706</u></u>	<u><u>229,565</u></u>

Ashes to Gold Charity

Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	211,420	142,741
Investment income (analysed below)	6,000	1,323
Other income (analysed below)	7,170	2,400
Total income	<u>224,590</u>	<u>146,464</u>
Expenditure on:		
Charitable activities (analysed below)	(238,530)	(215,008)
Other expenditure (analysed below)	(2,702)	(3,179)
Total expenditure	<u>(241,232)</u>	<u>(218,187)</u>
Net expenditure	<u>(16,642)</u>	<u>(71,723)</u>
Net movement in funds	(16,642)	(71,723)
Reconciliation of funds		
Total funds brought forward	<u>259,980</u>	<u>331,703</u>
Total funds carried forward	<u>243,338</u>	<u>259,980</u>

This page does not form part of the statutory financial statements.

Ashes to Gold Charity

Detailed Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Committed giving	130,601	88,394
Appeals and donations	46,182	5,123
Appeals and donations	32,493	43,182
Gift Aid tax reclaimed	1,699	-
Sales of donated goods/painted furniture/plants	445	340
Fundraising	-	5,032
Other income	-	670
	211,420	142,741
<i>Investment income</i>		
Income from other investments	6,000	1,323
	6,000	1,323
<i>Other income</i>		
Rental income	5,760	2,400
Other income	1,410	-
	7,170	2,400
<i>Charitable activities</i>		
Wages and salaries	(26,673)	(23,727)
Wages and salaries	(17,391)	(17,850)
Rent	(2,100)	(4,200)
Rent	(4,153)	(5,359)
Water rates	(303)	(440)
Light, heat and power	(4,026)	(1,701)
Light, heat and power	(933)	(2,898)
Insurance	(550)	(560)
Insurance	(2,817)	(2,764)
Repairs and maintenance	(12,417)	(7,964)
Repairs and maintenance	(8,995)	(1,555)
ATG Grow Programme	(25,614)	(39,534)
ATG Grow Programme	(37,095)	(26,248)
Telephone and fax	(1,753)	(1,466)
Telephone and fax	(81)	-
Computer software and maintenance costs	(638)	(1,380)
Computer software and maintenance costs	(255)	(488)

This page does not form part of the statutory financial statements.

Ashes to Gold Charity

Detailed Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

	Total 2023 £	Total 2022 £
Printing, postage and stationery	(1,138)	(1,663)
Printing, postage and stationery	(403)	(106)
Trade subscriptions	(1,100)	(410)
Charitable donations	(11,500)	(9,000)
Outreach Work	(6,860)	(939)
Outreach Work	(477)	(532)
Sundry expenses	(154)	(104)
Sundry expenses	(820)	(1,794)
PPE/Covid 19 Expenses	(673)	-
PPE/Covid 19 Expenses	(857)	(159)
Motor expenses	(1,402)	(1,831)
Motor expenses	(3,281)	(1,377)
Travel and subsistence	(1,024)	(658)
Travel and subsistence	(12)	(438)
Advertising	(50)	-
Advertising	(411)	(55)
Workshop/course expenses	(35,983)	(38,132)
Workshop/course expenses	(7,501)	(4,028)
Staff Welfare	(1,763)	(1,505)
Staff Welfare	(1,175)	(562)
Legal and professional fees	(400)	(2,605)
Bank charges	(149)	(158)
Loan interest	(419)	(540)
Staff pensions (Other) - pension scheme 1	(402)	(610)
Charitable donations	(2,500)	-
Independent examiner's fee	(2,100)	(1,290)
Legal and professional fees	(10,182)	(8,378)
	<u>(238,530)</u>	<u>(215,008)</u>
<i>Other expenditure</i>		
Depreciation of plant and machinery	(1,662)	(1,955)
Depreciation of fixtures and fittings	(1,040)	(1,224)
	<u>(2,702)</u>	<u>(3,179)</u>

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