

Charity registration number NIC101454

Company registration number NI608408 (Northern Ireland)

**MAGHERALIN PARISH CARING ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# MAGHERALIN PARISH CARING ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr B O'Malley Rev S Genoe
<b>Charity number</b>	NIC101454
<b>Company number</b>	NI608408
<b>Registered office</b>	3 New Forge Road Magheralin Craigavon BT67 0QJ
<b>Independent examiner</b>	Harbinson Mulholland Centrepoint 24 Ormeau Avenue Belfast Co. Antrim Northern Ireland BT2 8HS

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# MAGHERALIN PARISH CARING ASSOCIATION

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Statement of financial position	6
Statement of cash flows	7
Notes to the financial statements	8 - 13

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# MAGHERALIN PARISH CARING ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 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).

#### **Governing Document**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1. The charity is governed by its Memorandum and Articles of Association.

#### **Registration**

Magheralin Parish Caring Association (MPCA) is the registered name of the charity. The Registered Charity number is NIC 101454

#### **Organisation**

The majority of Trustees must be members of and appointed by the Select Vestry of Magheralin Parish Church with some members of the General Vestry who are also appointed. The Trustees manage all business decisions. The Trustees generally meet quarterly to discuss how to implement the recommendations from the Community Audit Report, to understand what is going on in the community and other issues such as affiliation of member organisations.

#### **Risk Management**

The Board of Trustees have assessed the principle risks to which the Association is potentially exposed, in particular those relating to its operations and finances. It is recognised that risk management is an ongoing activity involving all Trustees, and it has been established as an annual agenda item for the board. The Board is satisfied that systems are in place to mitigate these risks.

#### **Objectives and activities**

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

'Public Benefit' is the legal requirement that every organisation set up for one or more charitable aims must be able to demonstrate. In order for an organisation to be recognised, and registered, by the Commission as a charity in Northern Ireland it must fulfil the requirements of the Public Benefit Test known as 'the public benefit requirement'

In order to meet the requirements of the test, an organisation must operate to fulfil one or more 'charitable purposes' as set out within the Charities Act (Northern Ireland) 2008.

The objectives of MPCA is to support charitable activities such as provision of facilities in the interest of social and community welfare, advancement of education and training, protection of physical/mental health and wellbeing, with the aim of improving the life of inhabitants within the local communities, and in particular:

- pre school children
- teenagers
- elderly and vulnerable
- families struggling with poverty and deprivation.

# MAGHERALIN PARISH CARING ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### **Achievements and performance**

MPCA continues with the aim “to love and to care” with a clear focus on activities to help people in need in our local community. In referencing our ‘local community’ we wish to offer support to any of the 2,500 plus families that live in the two villages of Magheralin and Dollingstown and the surrounding areas regardless of age, gender, sexual orientation, disability/ability, race, political, religious or other opinion.

The Trustees are grateful for all grants and donations received during the year. Without these we would not be able to run our programs.

We would like to thank, The Arnold Clark Community Fund and PCSP for their grants of £1,000 and £600 respectively towards our community fun day. This was a very successful event with over 1,200 people of all ages from our community enjoying a free day out with their family. We felt that the timing of this event was greatly appreciated as the cost-of-living crisis has really affected so many within our community.

We would also like to thank, The Foyle Foundation who gave a very generous grant of £5,000 towards our gardening project. This money was received in December and will be used in the new year to buy equipment for our new gardening club. Celebrating the opening of the Garden of Reflection in Magheralin we hope to provide an opportunity for those in the local community who may be isolated, lonely, depressed or bored, to come together with a common goal to tend to and enhance the garden. We hope to give people a sense of purpose and belonging as the gardening team comes together under the supervision of a gardener to learn new skills, develop friendships and watch the garden flourish.

Playdays toddler group ran a full program in Dollingstown from January and reopened in Magheralin from September. Post covid a trial was done in Dollingstown to see how best to deliver this program. Thankfully due to all restrictions being removed, both groups are operating at pre pandemic levels. During the year we have welcomed new parents and carers into the group and have around 30 children in Magheralin and 18 in Dollingstown. In 2023 we hope to expand this program to help pull beside and support young families and carers in our local community.

The Seniors program started at a reduced capacity until September 2022. We obtained a grant of £348 from ABC council to help run this program. The grant was used to provide live music for several of our coffee mornings. The music was thoroughly enjoyed by all members of the group. Around 30-40 people (both men and women) regularly attend the coffee mornings and it is lovely to see this group of people come together for friendship and companionship.

The Red Door youth activities continued to reach out to young people in Magheralin and Dollingstown. Over the last year over 200 different under 18s have been engaged. On a weekly basis there is a P7 club, a drop in for both villages and a kids club. These programs offer physical, social and educational opportunities for the children.

The CAP Lurgan debt centre has remained very busy over this last year with all available appointments being filled to capacity. The centre has had as many as 30 families in their care, and we are thankful that a number of these families have become free from the burden of debt within this last year. At Easter and Christmas, we supported our families with food and fuel vouchers. Throughout the year we offered emotional and practical support to all our families as they continued their journey to be debt free.

We hosted money management/budgeting courses to educate people on how to manage their finances. These have been well attended with positive feedback from the participants.

The Trustees met regularly through the year to review activities and ensure all financial and governance matters were attended to in a professional manner. Funding for activities is by means of grants and individual donations.

# MAGHERALIN PARISH CARING ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### Financial review

During the period an amount of £61,448 (2021: £55,341) was received from donations and grants. After expenditure of £56,504 (2021: £50,636) net movement in funds amounted to a surplus of £4,944 (2021: £4,721). The movement in funds have been included in the restricted funds brought forward giving a balance of £21,839 (2021: £16,895) at the balance sheet date.

### Reserves Policy

The Association is principally funded by donations. The Board of Trustees ensures that the level of reserves is such that it can meet its administrative expenses over the period (target reserves).

### Taxation status

The Association being a charity by HM Revenue & Customs has no liability to taxation on its charitable activities.

### Plans for the future

In 2023 we want to start a gardening group to maintain the Garden of Reflection in Magheralin. We would hope that from Spring to Autumn this group will meet weekly and enjoy learning about maintaining a garden, the importance of pollinators and also bring social benefits to all involved.

We want to build on the success of last years all age community fun day and host another free event have with music, dancing, bouncy castles, football, face painting, food and ice cream.

### Structure, governance and management

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr B O'Malley  
Rev S Genoe

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

.....  
Mr B O'Malley  
Trustee



Date: 22/06/2023  
.....



.....  
Rev S Genoe  
Trustee

# MAGHERALIN PARISH CARING ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF MAGHERALIN PARISH CARING ASSOCIATION

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We report to the trustees on our examination of the financial statements of Magheralin Parish Caring Association (the charity) for the year ended 31 December 2022.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements and you have considered the audit requirement of Section 65(3) of the Charities Act (NI) 2008 (the Act). Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to our attention.

#### Independent examiner's statement

We have examined your charity accounts as required under Section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a 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.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

- 1 That accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 That the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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.
- 4 That there is further information needed for a proper understanding of the accounts to be reached.

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

*Harbinson Mulholland*

#### Harbinson Mulholland

Centrepoint  
24 Ormeau Avenue  
Belfast  
Co. Antrim  
BT2 8HS  
Northern Ireland

Dated: 22/06/2023

# MAGHERALIN PARISH CARING ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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	Notes	Restricted funds 2022 £	Restricted funds 2021 £
<b><u>Income and endowments from:</u></b>			
Donations and legacies	3	61,448	55,341
Other income	4	-	16
<b>Total income</b>		<u>61,448</u>	<u>55,357</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	5	<u>56,504</u>	<u>50,636</u>
<b>Net income for the year/ Net movement in funds</b>		4,944	4,721
Fund balances at 1 January 2022		<u>16,895</u>	<u>12,174</u>
<b>Fund balances at 31 December 2022</b>		<u><u>21,839</u></u>	<u><u>16,895</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# MAGHERALIN PARISH CARING ASSOCIATION

## STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	10		332		505
<b>Current assets</b>					
Debtors	11	348		1,675	
Cash at bank and in hand		43,571		37,362	
		<u>43,919</u>		<u>39,037</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(22,412)</u>		<u>(22,647)</u>	
Net current assets			21,507		16,390
<b>Total assets less current liabilities</b>			<u>21,839</u>		<u>16,895</u>
<b>Income funds</b>					
Restricted funds	13		21,839		16,895
Unrestricted funds			-		-
			<u>21,839</u>		<u>16,895</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The Members acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

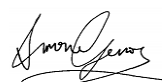
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 22/06/2023

.....  
Mr B O'Malley  
Trustee



.....  
Rev S Genoe  
Trustee



Company registration number NI608408

# MAGHERALIN PARISH CARING ASSOCIATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	16		6,209		24,566
<b>Net cash used in investing activities</b>			-		-
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			6,209		24,566
Cash and cash equivalents at beginning of year			37,362		12,796
<b>Cash and cash equivalents at end of year</b>			43,571		37,362

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# MAGHERALIN PARISH CARING ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1 Accounting policies

##### Charity information

Magheralin Parish Caring Association is a private company limited by guarantee incorporated in Northern Ireland. The registered office is 3 New Forge Road, Magheralin, Craigavon, BT67 0QJ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, 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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# MAGHERALIN PARISH CARING ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# MAGHERALIN PARISH CARING ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Restricted funds	Restricted funds
	2022	2021
	£	£
Donations and gifts	56,027	42,076
Grant Income	5,421	13,265
	<u>61,448</u>	<u>55,341</u>

# MAGHERALIN PARISH CARING ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 4 Other income

	<b>Total</b>	Restricted funds
	<b>2022</b>	2021
	£	£
Bank Interest	-	16
	<u>          </u>	<u>          </u>

### 5 Charitable activities

	<b>2022</b>	<b>2021</b>
	£	£
Depreciation and impairment	173	173
Bank fees	93	49
Advise to families	4,992	4,992
Family support	11,346	500
Charity programmes	5,973	13,659
Playdays	827	220
Seniors	1,260	550
Recharge of staff costs	31,240	29,893
	<u>          </u>	<u>          </u>
	55,904	50,036
Share of governance costs (see note 6)	600	600
	<u>          </u>	<u>          </u>
	<u>56,504</u>	<u>50,636</u>

### 6 Support costs

	<b>Support costs</b>	<b>Governance costs</b>	<b>2022 Support costs</b>		<b>Governance costs</b>	2021
	£	£	£	£	£	£
Accountancy	-	600	600	-	600	600
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	-	600	600	-	600	600
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 7 Trustees

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

# MAGHERALIN PARISH CARING ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees employed directly by Magheralin Parish Caring Association during the year, however staff costs amounting to £31,240 (2021: £28,893) have been recharged by Magheralin Parish Church for employees who carry out work on behalf of the charity.

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

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 10 Tangible fixed assets

	Computers £
<b>Cost</b>	
At 1 January 2022	692
At 31 December 2022	692
<b>Depreciation and impairment</b>	
At 1 January 2022	187
Depreciation charged in the year	173
At 31 December 2022	360
<b>Carrying amount</b>	
At 31 December 2022	332
At 31 December 2021	505

### 11 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Other debtors	348	1,675

# MAGHERALIN PARISH CARING ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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

	2022 £	2021 £
Other creditors	-	2,212
Accruals and deferred income	22,412	20,435
	<u>22,412</u>	<u>22,647</u>

#### 13 Restricted funds

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

	Movement in funds			
	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Balance at 31 December 2022 £
Restricted Funds	16,895	61,448	(56,504)	21,839
	<u>16,895</u>	<u>61,448</u>	<u>(56,504)</u>	<u>21,839</u>

#### 14 Analysis of net assets between funds

	Restricted funds 2022 £	Restricted funds 2021 £
Fund balances at 31 December 2022 are represented by:		
Tangible assets	332	505
Current assets/(liabilities)	21,509	16,390
	<u>21,841</u>	<u>16,895</u>

#### 15 Related party transactions

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

#### 16 Cash generated from operations

	2022 £	2021 £
Surplus for the year	4,944	4,721
Adjustments for:		
Depreciation and impairment of tangible fixed assets	173	173
Movements in working capital:		
Decrease/(increase) in debtors	1,327	(1,675)
(Decrease)/increase in creditors	(235)	21,347
<b>Cash generated from operations</b>	<u>6,209</u>	<u>24,566</u>