

COMPANY REGISTRATION NUMBER: NI043640
CHARITY REGISTRATION NUMBER: NIC103577

Peninsula Healthy Living Partnership Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

JOSEPH MURRAY LIMITED

Chartered accountants
30b MARKET SQUARE
DROMORE
CO. DOWN
BT25 1AW

Peninsula Healthy Living Partnership Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Peninsula Healthy Living Partnership Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Peninsula Healthy Living Partnership Limited
Charity registration number	NIC103577
Company registration number	NI043640
Principal office and registered office	Kircubbin Community Centre 4 Church Grove Kircubbin BT22 2SU

The trustees

Dr Jenny Gingles	
Mrs Carol-Ann Hewitt	
Mrs Caroline Mahon	
Ms Angela Hinds	
Mr Philip Brooks	
Mr Keith Elliott	
Ms L McManus	(Resigned 2 September 2022)
Mrs Jennifer Smyth	
Mr Mark Newell	(Appointed 6 July 2023)

The Charity is registered with the Charities Commission for Northern Ireland under Reference number NIC103577.

Independent examiner	Joseph J Murray FCA 30b MARKET SQUARE DROMORE CO. DOWN BT25 1AW
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Structure, governance and management

The management board normally consists of eight Trustees that meet regularly to oversee governance, provide a financial oversight and approve activities of the Charity. Any policy decision, exceptional expenditure or expenditure above a pre-determined level require prior approval by the board. The Charity is governed on a day to day basis by a Manager who reports to the Trustees.

Peninsula Healthy Living Partnership Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

The Charity's objectives are to promote the advancement of the health and wellbeing of those living in Northern Ireland and the Republic of Ireland.

The Charity tries to meet these aims by providing an holistic and integrated approach to the provision and delivery of services and programmes in order to improve health for people in its area from birth to death.

Beneficiaries can participate in a wide range of programmes, services and activities that are delivered in an expert and enthusiastic manner by the Charity and its staff and volunteers.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

Achievements and performance

2023 continued to be another busy but productive year for the Charity faced with the continuing pressures of a post pandemic world struggling with economic and social problems.

The Charity continued to provide a wealth of services for people living and working across the rural Ards Peninsula. In particular, the Charity's work focused on helping to tackle health inequalities and to improve health and wellbeing in the widest sense.

Once again the charity was faced with increased demands on its resources and without the receipt of grants from statutory authorities, it would not be able to provide these services to any meaningful degree.

Financial review

The overall income of the Charity during the year ended 31st March 2023 increased by £15,919 to a total of £186,076.

This increase in income was met by an increase in expenditure of £49,203 to £194,363 which accounted for the subsequent deficit for the year of £8,287 compared to a surplus in the preceding year of 2022 of £24,997.

Net funds therefore decreased to £211,333 from £219,620 in 2022.

The Charity has sufficient reserves and liquid assets to continue its objectives for the foreseeable future, but is heavily reliant on continuing support from a wide range of investors, particularly those within the public sector.

Peninsula Healthy Living Partnership Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21 September 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'J Gingles', followed by a long horizontal line extending to the right.

Dr Jenny Gingles
Trustee

Peninsula Healthy Living Partnership Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Peninsula Healthy Living Partnership Limited

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Peninsula Healthy Living Partnership Limited ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

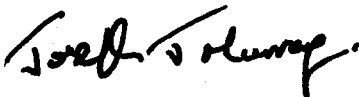
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my 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 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Joseph J Murray FCA
Independent Examiner

30b MARKET SQUARE
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BT25 1AW

21 September 2023

Peninsula Healthy Living Partnership Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023			2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	–	171,141	171,141	149,510
Charitable activities	6	4,843	–	4,843	7,074
Investment income	7	–	450	450	386
Other income	8	–	9,642	9,642	13,187
Total income		<u>4,843</u>	<u>181,233</u>	<u>186,076</u>	<u>170,157</u>
Expenditure					
Expenditure on charitable activities	9,10	13,148	181,215	194,363	145,160
Total expenditure		<u>13,148</u>	<u>181,215</u>	<u>194,363</u>	<u>145,160</u>
Net (expenditure)/income and net movement in funds					
		<u>(8,305)</u>	<u>18</u>	<u>(8,287)</u>	<u>24,997</u>
Reconciliation of funds					
Total funds brought forward		219,620	–	219,620	194,623
Total funds carried forward		<u>211,315</u>	<u>18</u>	<u>211,333</u>	<u>219,620</u>

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

Peninsula Healthy Living Partnership Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	16	133,896	148,753
Current assets			
Debtors	17	1,064	1,209
Cash at bank and in hand		<u>169,263</u>	<u>169,097</u>
		170,327	170,306
Creditors: amounts falling due within one year	18	<u>7,991</u>	<u>4,898</u>
Net current assets		162,336	165,408
Total assets less current liabilities		296,232	314,161
Creditors: amounts falling due after more than one year	19	<u>84,899</u>	<u>94,541</u>
Net assets		<u>211,333</u>	<u>219,620</u>
Funds of the charity			
Unrestricted funds		<u>211,333</u>	<u>219,620</u>
Total charity funds	23	<u>211,333</u>	<u>219,620</u>

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

Directors' responsibilities:

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

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

The statement of financial position
continues on the following page.

The notes on pages 8 to 17 form part of these financial statements.

Peninsula Healthy Living Partnership Limited

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 21 September 2023, and are signed on behalf of the board by:



Dr Jenny Gingles
Trustee

Peninsula Healthy Living Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Kircubbin Community Centre, 4 Church Grove, Kircubbin, BT22 2SU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Peninsula Healthy Living Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Peninsula Healthy Living Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset in the following manner in relation to Freehold Property and Equipment, Fixtures & Fittings consecutively:

Freehold Property	-	4% straight line
Equipment and Fixtures	-	20% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Peninsula Healthy Living Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Peninsula Healthy Living Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Peninsula Healthy Living Partnership Limited is a company limited by guarantee and does not have a share capital. The liability of each member is limited to an amount not exceeding £1.

5. Donations and legacies

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Grants				
Public Health Agency - Healthwise	1,105	1,105	4,420	4,420
Public Health Agency - Core Grant	124,706	124,706	110,858	110,858
Derg Valley HLC Social Prescribing	14,382	14,382	19,044	19,044
Healthy Living Alliance - Pain Management	4,400	4,400	3,830	3,830
Mind Matters	15,996	15,996	–	–
Big Lottery Grant - Hens Shed	8,696	8,696	–	–
Mentoring Income	1,856	1,856	–	–
New Mural	–	–	1,000	1,000
Online Survey	–	–	384	384
Community Grant - for computer systems	–	–	9,974	9,974
	<u>171,141</u>	<u>171,141</u>	<u>149,510</u>	<u>149,510</u>

Peninsula Healthy Living Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Gym sales	4,520	4,520	7,074	7,074
Drama Workshops	323	323	–	–
	<u>4,843</u>	<u>4,843</u>	<u>7,074</u>	<u>7,074</u>

7. Investment income

	Restricted Funds	Total Funds 2023	Restricted Funds	Total Funds 2022
	£	£	£	£
Bank interest receivable	450	450	386	386
	<u>450</u>	<u>450</u>	<u>386</u>	<u>386</u>

8. Other income

	Restricted Funds	Total Funds 2023	Restricted Funds	Total Funds 2022
	£	£	£	£
Deferred grant-release	9,642	9,642	9,642	9,642
Furlough Grants received	–	–	3,545	3,545
	<u>9,642</u>	<u>9,642</u>	<u>13,187</u>	<u>13,187</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Healthy Living Programme	2,776	171,682	174,458
Support costs	10,372	9,533	19,905
	<u>13,148</u>	<u>181,215</u>	<u>194,363</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Healthy Living Programme	1,142	131,889	133,031
Support costs	–	12,129	12,129
	<u>1,142</u>	<u>144,018</u>	<u>145,160</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Healthy Living Programme	174,458	19,905	194,363	145,160
	<u>174,458</u>	<u>19,905</u>	<u>194,363</u>	<u>145,160</u>

Peninsula Healthy Living Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Analysis of support costs

		Total 2023	Total 2022
	£	£	£
Communications and IT	3,996	3,996	3,095
General office	11,929	11,929	4,889
Governance costs	3,980	3,980	4,145
	<u>19,905</u>	<u>19,905</u>	<u>12,129</u>

12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>14,857</u>	<u>15,927</u>

13. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,000</u>	<u>1,000</u>

14. Staff costs

The average head count of employees during the year was 9 (2022: 8). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff - Administration	2	2
Number of staff - Gym & Classes	2	2
Number of staff - Health Development	1	1
Number of staff - Social Prescriber	1	1
	<u>6</u>	<u>6</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Peninsula Healthy Living Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Tangible fixed assets

	Land and buildings £	Equipment £	Total £
Cost			
At 1 April 2022 and 31 March 2023	<u>264,407</u>	<u>80,755</u>	<u>345,162</u>
Depreciation			
At 1 April 2022	137,057	59,352	196,409
Charge for the year	10,576	4,281	14,857
At 31 March 2023	<u>147,633</u>	<u>63,633</u>	<u>211,266</u>
Carrying amount			
At 31 March 2023	<u>116,774</u>	<u>17,122</u>	<u>133,896</u>
At 31 March 2022	<u>127,350</u>	<u>21,403</u>	<u>148,753</u>

17. Debtors

	2023 £	2022 £
Prepayments and accrued income	<u>1,064</u>	<u>1,209</u>

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	6,825	4,009
Social security and other taxes	1,166	889
	<u>7,991</u>	<u>4,898</u>

19. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Accruals and deferred income	<u>84,899</u>	<u>94,541</u>

20. Deferred income

	2023 £	2022 £
At 1 April 2022	109,117	109,117
Amount released to income	(24,218)	(14,576)
At 31 March 2023	<u>84,899</u>	<u>94,541</u>

Peninsula Healthy Living Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Deferred income *(continued)*

The amount included as deferred income relates to sums totalling £109,117 received as government capital grants during the years ended 31 March 2014, 2015 and 2017. Such grants are reviewed annually and are released to income on a consistent basis according to factors such as the terms of the individual grant, the period lapsed since their receipt and the likelihood of their repayment being necessary.

During the year an amount of £9,642 (2022: £9,642) was released to income as shown in Note 8 on Page 13. This means that at 31 March 2023 a cumulative total amount of £24,218 (2022: £14,576) had been released to the Income & Expenditure Account to date.

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,849 (2022: £1,308).

22. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in creditors:		
Deferred government grants due after more than one year	<u>84,899</u>	<u>94,541</u>

23. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Unrestricted Fund	<u>219,620</u>	<u>4,843</u>	<u>(13,148)</u>	<u>18</u>	<u>211,333</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Unrestricted Fund	<u>194,623</u>	<u>7,074</u>	<u>(1,142)</u>	<u>19,065</u>	<u>219,620</u>

Peninsula Healthy Living Partnership Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

23. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Restricted Fund	—	<u>181,233</u>	<u>(181,215)</u>	<u>(18)</u>	<u>—</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Restricted Fund	—	<u>163,083</u>	<u>(144,018)</u>	<u>(19,065)</u>	<u>—</u>

24. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	133,896	133,896
Current assets	162,336	162,336
Creditors greater than 1 year	<u>(84,899)</u>	<u>(84,899)</u>
Net assets	<u>211,333</u>	<u>211,333</u>
	Unrestricted Funds	Total Funds
	£	2022 £
Tangible fixed assets	148,753	148,753
Current assets	165,408	165,408
Creditors greater than 1 year	<u>(94,541)</u>	<u>(94,541)</u>
Net assets	<u>219,620</u>	<u>219,620</u>