

CHARITY REGISTRATION NUMBER: NIC105287

**Armagh Roma Traveller Support
Financial Statements
31 March 2023**

BUSINESS ACCOUNT SERVICES
Chartered accountants & statutory auditor
11 Abbey Street
Armagh
BT61 7DX

Armagh Roma Traveller Support

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report	1
Independent auditor's report to the members	4
Statement of financial activities	8
Statement of financial position	9
Notes to the financial statements	10

Armagh Roma Traveller Support

Trustees' Annual Report

Year ended 31 March 2023

The trustees present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Armagh Roma Traveller Support

Charity registration number NIC105287

Principal office 16 Russell Street
Armagh
BT61 9AA

The trustees

Mr Maughan
Mr Fearon
Mr Cawley

Management committee Peter Wilkinson - Chairperson, Anthony Fearon - Treasurer, Seamus Maughan - Vice chairperson, Sharon Cawley - Secretary

Advisory committee Cathal Boylan Cllr, Alex Matthews PSNI, Garath Keating Cllr, John McAleavey NIHE, Mickey Brady Cllr, Sheryl Johnston Probation Board, John McGuinness ABC Community Network Sam Nicholson Cllr Gwyneth Buchannan PSNI

Auditor Business Account Services
Chartered accountants & statutory auditor
11 Abbey Street
Armagh
BT61 7DX

Bankers First Trust
18-20 Scotch Street
Dungannon
BT70 1AZ

Structure, governance and management

Armagh Roma Traveller Support

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Objectives and activities

Mission Statement

Armagh Roma Traveller Support mission is to work in partnership with the Irish Traveller, Bulgarian Roma communities and other stakeholders to preserve, promote and develop Traveller and Roma culture and identity.

Vision

Working together to improve equal access to all services to empower Irish Traveller and Bulgarian Roma to live full and fruitful lives while preserving their culture.

Values

Respect: That all partners have the right to be treated with dignity and respect, and to have their voices heard. Social Justice: To live in a society free from discrimination and to tackle it when it is identified. Participation: Nothing about Irish Traveller and Roma without Irish Traveller and Roma. Empowerment: To support Irish Traveller and Bulgarian Roma to build their confidence in order to have a sense of belonging in the wider community and integrate effectively in to the wider society if they choose to. Teamwork: Working together to achieve common goals

Achievements and performance

See A.R.T.S Annual Report for details of our work for this financial year, all KPI's and outcomes for our funders were achieved in full.

Financial review

Armagh Roma Traveller Support opened their account with £77K 1st of April 2022 and closed the account with accounts with £74K 31st of March 2023.

Trustees' responsibilities statement

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

The law applicable to charities in Northern Ireland requires the charity trustees to prepare financial statements for each 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.

Armagh Roma Traveller Support

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

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 applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 17 November 2023 and signed on behalf of the board of trustees by:

Mr Maughan
Trustee

SEAMUS
MAUGHAN

Mr Fearon
Trustee

A. Fearon

Armagh Roma Traveller Support

Independent Auditor's Report to the Members of Armagh Roma Traveller Support

Year ended 31 March 2023

Opinion

We have audited the financial statements of Armagh Roma Traveller Support (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, statement of financial position and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Armagh Roma Traveller Support

Independent Auditor's Report to the Members of Armagh Roma Traveller Support *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Armagh Roma Traveller Support

Independent Auditor's Report to the Members of Armagh Roma Traveller Support *(continued)*

Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the Group. We understood how the Group is complying with those frameworks by making enquiries of the Trustees and those responsible for legal and compliance procedures. Our procedures were designed to identify non-compliance with such laws and regulations. A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Councils website. This description forms part of our auditors report.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Armagh Roma Traveller Support

Independent Auditor's Report to the Members of Armagh Roma Traveller Support *(continued)*

Year ended 31 March 2023

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Business Account Services
Chartered accountants & statutory auditor
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Armagh
BT61 7DX

Armagh Roma Traveller Support

Statement of Financial Activities

Year ended 31 March 2023

	Note	Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	4	—	—	—	6,447
Charitable activities	5	77,028	89,850	166,878	128,863
Total income		<u>77,028</u>	<u>89,850</u>	<u>166,878</u>	<u>135,310</u>
Expenditure					
Expenditure on charitable activities	6,7	77,028	93,619	170,647	151,068
Total expenditure		<u>77,028</u>	<u>93,619</u>	<u>170,647</u>	<u>151,068</u>
Net expenditure and net movement in funds					
		—	(3,769)	(3,769)	(15,758)
Reconciliation of funds					
Total funds brought forward		41,934	40,405	82,339	98,097
Total funds carried forward		<u>41,934</u>	<u>36,636</u>	<u>78,570</u>	<u>82,339</u>

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

The notes on pages 10 to 17 form part of these financial statements.

Armagh Roma Traveller Support

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	10	7,760	7,760
Current assets			
Cash at bank and in hand		74,398	77,408
Creditors: amounts falling due within one year	11	3,588	2,829
Net current assets		<u>70,810</u>	<u>74,579</u>
Total assets less current liabilities		<u>78,570</u>	<u>82,339</u>
Funds of the charity			
Restricted funds		36,636	40,405
Unrestricted funds		41,934	41,934
Total charity funds	13	<u>78,570</u>	<u>82,339</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 November 2023, and are signed on behalf of the board by:

Mr Maughan
Trustee

SEAMUS
MAUGHAN

Mr Fearon
Trustee

A. FEARON.

The notes on pages 10 to 17 form part of these financial statements.

Armagh Roma Traveller Support

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 16 Russell Street, Armagh, BT61 9AA.

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 Charities Act (Northern Ireland) 2008.

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. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

No cash flow statement has been presented for the company.

Judgements and key sources of estimation uncertainty

are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Armagh Roma Traveller Support

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

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.

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

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Armagh Roma Traveller Support

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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.

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.

Armagh Roma Traveller Support

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

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.

4. Donations and legacies

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Grants				
Government grant income	–	–	6,447	6,447

Armagh Roma Traveller Support

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
CTSC	–	–	–
SH & SC Trust PHA	–	5,986	5,986
MEDF	35,173	3,200	38,373
NHMF - Memorial Heritage	–	–	–
PHA Short Term Funding	–	–	–
Ashdale Care	4,927	–	4,927
Smooth Comms Ltd	–	–	–
Minority Ethnic Development Fund	2,013	–	2,013
BBC Children In Need	–	29,336	29,336
Building Community	90	–	90
The Tudor Trust	250	–	250
Main Grants	29,000	–	29,000
Halifax Foundation	–	28,535	28,535
ACB & CB Council Gen	500	18,473	18,973
Migrant Centre NI	600	4,320	4,920
CSP	3,475	–	3,475
Ashdale Care	–	–	–
	1,000	–	1,000
	<u>77,028</u>	<u>89,850</u>	<u>166,878</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
CTSC	–	–	–
SH & SC Trust PHA	–	–	–
MEDF	33,840	–	33,840
NHMF - Memorial Heritage	–	3,069	3,069
PHA Short Term Funding	–	8,100	8,100
Ashdale Care	–	4,000	4,000
Smooth Comms Ltd	–	250	250
Minority Ethnic Development Fund	–	–	–
BBC Children In Need	–	–	–
Building Community	–	–	–
The Tudor Trust	–	–	–
Main Grants	–	20,000	20,000
Halifax Foundation	–	–	–
ACB & CB Council Gen	–	18,131	18,131
Migrant Centre NI	–	500	500
CSP	–	35,699	35,699
Ashdale Care	–	5,274	5,274
	–	–	–
	<u>33,840</u>	<u>95,023</u>	<u>128,863</u>

Armagh Roma Traveller Support

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Activity type 1	<u>77,028</u>	<u>93,619</u>	<u>170,647</u>
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Activity type 1	<u>33,840</u>	<u>117,228</u>	<u>151,068</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds	Total fund
	£	£	£
Activity type 1	<u>170,647</u>	<u>170,647</u>	<u>151,068</u>

8. Staff costs

The average head count of employees during the year was 3 (2022: 3).

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

9. Trustee remuneration and expenses

There was no remuneration received by a trustee during the year ended 31 March 2022.

10. Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2022 and 31 March 2023	<u>7,760</u>
Depreciation	
At 1 April 2022 and 31 March 2023	<u>—</u>
Carrying amount	
At 31 March 2023	<u>7,760</u>
At 31 March 2022	<u>7,760</u>

Armagh Roma Traveller Support

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	353	177
Social security and other taxes	3,235	2,652
	<u>3,588</u>	<u>2,829</u>

12. Government grants

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

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	—	6,447
	<u>—</u>	<u>6,447</u>

13. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	41,934	77,028	(77,028)	41,934

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	41,934	33,840	(33,840)	41,934

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund 1 - desc in a/cs	40,405	89,850	(93,619)	36,636

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restricted Fund 1 - desc in a/cs	56,163	101,470	(117,228)	40,405

Armagh Roma Traveller Support

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	7,760	–	7,760
Current assets	–	74,398	74,398
Creditors less than 1 year	(3,588)	–	(3,588)
Net assets	<u>4,172</u>	<u>74,398</u>	<u>78,570</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	–	–	–
Tangible fixed assets	7,760	–	7,760
Current assets	–	77,408	77,408
Creditors less than 1 year	(2,829)	–	(2,829)
Net assets	<u>4,931</u>	<u>77,408</u>	<u>82,339</u>