

Family Caring Centre
Financial Statements
31 March 2022

D C CORR AND COMPANY

Chartered accountants & statutory auditor
29B Main Street
Randalstown
County Antrim
BT41 3AB

Family Caring Centre

Financial Statements

Year ended 31 March 2022

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Family Caring Centre

Officers' Annual Report

Year ended 31 March 2022

The officers present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	Family Caring Centre
Charity registration number	NIC 107874 (and with HMRC X0145289)
Principal office	1 - 5 Somerset Park Rathenraw Antrim Co Antrim BT41 2TE

The officers

Noreen McClelland (Chairperson)
Raymond McBride (Treasurer)
Jordon McKay (Secretary)
Gerald Taylor
John Burns
Billy Gould
Mary McKay
Patrick McIlwee
David Blair
Tracy Dewet

Auditor	D C Corr and Company Chartered accountants & statutory auditor 29B Main Street Randalstown County Antrim BT41 3AB
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Structure, governance and management

Governing Document

The charity is governed by its constitution which was adopted in 1995.

Recruitment and Appointment of Management Committee

Members of the Management Committee are appointed by invitation by the chairperson. Once appointed, there is no requirement for the re-election of members. Members of the Centre can be co-opted by the Management Committee to become fully voting members, whereas persons representing the interests of appropriate statutory authorities can be co-opted but only as non-voting observers.

Family Caring Centre

Officers' Annual Report *(continued)*

Year ended 31 March 2022

Objectives and activities

The charity's objects and principal activities are:

- to advance education and relieve suffering and distress among families in Rathenraw, Co. Antrim and the surrounding district, and
- to establish a Family Caring Centre in the area of benefit to assist such people, without distinction of sex, age, religious or political opinion, in improving their conditions of life.

The strategies employed to assist the charity to meet these objectives include the following:- providing, maintaining and equipping premises and facilities designed to carry out the objectives of the Centre.

- organising or assisting in organising classes, lectures, meetings, exhibitions, events and activities consistent with the objectives of the Centre.
- recruiting, training and employing both employees and volunteers with relevant skills to carry out the work of the Centre.
- providing or assisting in providing information, advice and support to families in need and referring those in need of professional assistance to relevant statutory or voluntary agencies.
- co-operating to such an extent as may be necessary with voluntary and statutory agencies and the inhabitants of the area of benefit so as to advance the said objectives.
- raising funds and inviting or receiving contributions from any person or persons whatsoever by way of subscription, donation or otherwise.
- promoting and carrying out, or assisting in promoting and carrying out, research, surveys and investigations and publishing the useful results thereof.

Achievements and performance

The charity has been able to meet its objectives but only so far as its limited funding during the year has allowed.

Financial review

Reserves Policy

Due to difficulties in finding continuing sources of funding and the consequent need to obtain one-off funding from a variety of sources the Management Committee has not been able to formulate a specific policy on reserves. The overall strategy is to build sufficient reserves to fund the charity's day-to-day activities for a period of three months but until long-term funding can be obtained this will not be possible.

Family Caring Centre

Officers' Annual Report *(continued)*

Year ended 31 March 2022

Officers' responsibilities statement

The officers are responsible for preparing the officers' 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 officers 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.

In preparing these financial statements, the officers 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 officers 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 officers' annual report was approved on 17 November 2022 and signed on behalf of the board of trustees by:



J Jordan McKay
Secretary

Family Caring Centre

Independent Auditor's Report to the Members of Family Caring Centre

Year ended 31 March 2022

Opinion

We have audited the financial statements of Family Caring Centre (the 'charity') for the year ended 31 March 2022 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 2022 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the officers' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the officers have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Family Caring Centre

Independent Auditor's Report to the Members of Family Caring Centre *(continued)*

Year ended 31 March 2022

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 officers 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 officers' 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 officers' 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 officers

As explained more fully in the officers' responsibilities statement, the officers 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 officers 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 officers 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 officers either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

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.

Family Caring Centre

Independent Auditor's Report to the Members of Family Caring Centre *(continued)*

Year ended 31 March 2022


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 officers.
- Conclude on the appropriateness of the officers' 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.

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.



D C Corr and Company
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29B Main Street
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17 November 2022

Family Caring Centre

Statement of Financial Activities

Year ended 31 March 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income					
Donations, fundraising and grants	4	12,018	145,973	157,991	170,621
Other income	5	—	—	—	403
Total income		<u>12,018</u>	<u>145,973</u>	<u>157,991</u>	<u>171,024</u>
Expenditure					
Expenditure on charitable activities	6,7	<u>5,856</u>	<u>139,159</u>	<u>145,015</u>	<u>181,378</u>
Total expenditure		<u>5,856</u>	<u>139,159</u>	<u>145,015</u>	<u>181,378</u>
Net income/(expenditure) and net movement in funds		<u>6,162</u>	<u>6,814</u>	<u>12,976</u>	<u>(10,354)</u>
Reconciliation of funds					
Total funds brought forward		<u>30,977</u>	<u>46,089</u>	<u>77,066</u>	<u>87,420</u>
Total funds carried forward		<u>37,139</u>	<u>52,903</u>	<u>90,042</u>	<u>77,066</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 9 to 16 form part of these financial statements.

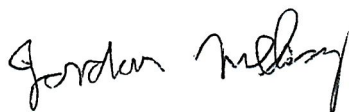
Family Caring Centre

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	12	46,560	47,015
Current assets			
Debtors	13	2,594	1,330
Cash at bank and in hand		45,870	34,423
		<u>48,464</u>	<u>35,753</u>
Creditors: amounts falling due within one year	14	4,982	5,702
Net current assets		<u>43,482</u>	<u>30,051</u>
Total assets less current liabilities		<u>90,042</u>	<u>77,066</u>
Net assets		<u>90,042</u>	<u>77,066</u>
Funds of the charity			
Restricted funds		52,903	46,089
Unrestricted funds		37,139	30,977
Total charity funds	16	<u>90,042</u>	<u>77,066</u>

These financial statements were approved by the board of trustees and authorised for issue on 17 November 2022, and are signed on behalf of the board by:



Jordan McKay
Secretary

The notes on pages 9 to 16 form part of these financial statements.

Family Caring Centre

Notes to the Financial Statements

Year ended 31 March 2022

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 1 - 5 Somerset Park, Rathernraw, Antrim, BT41 2E, Co Antrim.

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.

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.

Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

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 officers 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.

Family Caring Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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.

Family Caring Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

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.

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 as follows:

Freehold property	-	2% straight line
Fixtures and fittings	-	15% straight line
Motor vehicles	-	25% reducing balance
Equipment	-	30% straight line

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.

Family Caring Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

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.

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, fundraising and grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and fundraising			
MHG Donations	3,451	–	3,451
Other donations and fundraising	8,567	–	8,567

Family Caring Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Donations, fundraising and grants *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Restricted - NHSCT Mental Health	–	78,532	78,532
Restricted - NHSCT slippage monies	–	17,853	17,853
Restricted - Good Morning Antrim	–	36,970	36,970
Restricted – USEL	–	4,118	4,118
Restricted - Antrim & Newtownabbey Council	–	8,500	8,500
	<u>12,018</u>	<u>145,973</u>	<u>157,991</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations and fundraising			
MHG Donations	1,620	–	1,620
Other sundry donations	1,253	–	1,253
Grants			
Restricted - NHSCT Childcare	–	9,570	9,570
Restricted - NHSCT Mental Health	–	69,013	69,013
Restricted - NHSCT slippage monies	–	9,519	9,519
Restricted - NIHE	–	628	628
Restricted - Good Morning Antrim	–	26,685	26,685
Restricted - USEL	–	5,883	5,883
Restricted - Antrim & Newtownabbey Council	450	22,500	22,950
Restricted - Community Foundation	–	6,608	6,608
Government grant income	–	16,892	16,892
	<u>3,323</u>	<u>167,298</u>	<u>170,621</u>

5. Other income

	Restricted Funds £	Total Funds 2022 £	Restricted Funds £	Total Funds 2021 £
Childcare fees	<u>–</u>	<u>–</u>	<u>403</u>	<u>403</u>

Family Caring Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	3,277	132,988	136,265
Support costs	2,579	6,171	8,750
	<u>5,856</u>	<u>139,159</u>	<u>145,015</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activities	11,987	160,321	172,308
Support costs	3,977	5,093	9,070
	<u>15,964</u>	<u>165,414</u>	<u>181,378</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Charitable activities	<u>136,265</u>	<u>8,750</u>	<u>145,015</u>	<u>181,378</u>

8. Analysis of support costs

	Total 2022 £	Total 2021 £
General office	6,171	5,094
Finance costs	79	377
Governance costs	2,500	3,600
	<u>8,750</u>	<u>9,071</u>

9. Net income/(expenditure)

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

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>6,326</u>	<u>7,011</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	<u>93,987</u>	<u>120,213</u>

Family Caring Centre

Notes to the Financial Statements (continued)

Year ended 31 March 2022

10. Staff costs (continued)

The average head count of employees during the year was 6 (2021: 9).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

No remuneration was paid to the trustees.

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2021	44,406	60,974	49,965	49,209	204,554
Additions	–	5,871	–	–	5,871
At 31 March 2022	<u>44,406</u>	<u>66,845</u>	<u>49,965</u>	<u>49,209</u>	<u>210,425</u>
Depreciation					
At 1 April 2021	21,291	46,805	40,234	49,209	157,539
Charge for the year	888	3,006	2,432	–	6,326
At 31 March 2022	<u>22,179</u>	<u>49,811</u>	<u>42,666</u>	<u>49,209</u>	<u>163,865</u>
Carrying amount					
At 31 March 2022	<u>22,227</u>	<u>17,034</u>	<u>7,299</u>	<u>–</u>	<u>46,560</u>
At 31 March 2021	<u>23,115</u>	<u>14,169</u>	<u>9,731</u>	<u>–</u>	<u>47,015</u>

13. Debtors

	2022 £	2021 £
Prepayments and accrued income	<u>2,594</u>	<u>1,330</u>

14. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	4,982	702
Other creditors	–	5,000
	<u>4,982</u>	<u>5,702</u>

15. Government grants

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

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	–	<u>16,892</u>

Family Caring Centre

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 20 22 £
General funds	<u>30,977</u>	<u>12,018</u>	<u>(5,856)</u>	<u>37,139</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 20 21 £
General funds	<u>43,618</u>	<u>3,323</u>	<u>(15,964)</u>	<u>30,977</u>

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 20 22 £
Restricted Funds	<u>46,089</u>	<u>145,973</u>	<u>(139,159)</u>	<u>52,903</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 20 21 £
Restricted Funds	<u>43,802</u>	<u>167,701</u>	<u>(165,414)</u>	<u>46,089</u>

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	(6,343)	52,903	46,560
Current assets	48,464	–	48,464
Creditors less than 1 year	<u>(4,982)</u>	<u>–</u>	<u>(4,982)</u>
Net assets	<u>37,139</u>	<u>52,903</u>	<u>90,042</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	926	46,089	47,015
Current assets	35,753	–	35,753
Creditors less than 1 year	<u>(5,702)</u>	<u>–</u>	<u>(5,702)</u>
Net assets	<u>30,977</u>	<u>41,324</u>	<u>77,066</u>