

**Family Caring Centre**  
**Financial Statements**  
**31 March 2024**

**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 2024

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# Family Caring Centre

## Officers' Annual Report

Year ended 31 March 2024

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The officers present their report and the financial statements of the charity for the year ended 31 March 2024.

### Reference and administrative details

<b>Registered charity name</b>	Family Caring Centre
<b>Charity registration number</b>	NIC107874 (and with HMRC X0145289)
<b>Principal office</b>	1 - 5 Somerset Park Rathenraw Antrim Co Antrim BT41 2TE
<b>The officers</b>	John Burns (Chairperson) Raymond McBride (Treasurer) Jordon McKay (Secretary) Gerald Taylor Noreen McClelland Billy Gould Stephen McKay Patrick McIlwee David Blair Tracy Dewet
<b>Auditor</b>	D C Corr and Company Chartered accountants & statutory auditor 29B Main Street Randalstown County Antrim BT41 3AB

### 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 2024

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### 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 2024

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### 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).

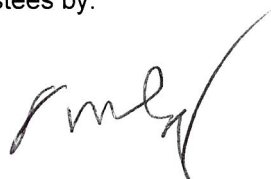
The law applicable to charities in Northern Ireland requires the charity officers to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period.

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 3 October 2024 and signed on behalf of the board of trustees by:



Jordan McKay  
Trustee

# Family Caring Centre

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

Year ended 31 March 2024

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### Opinion

We have audited the financial statements of Family Caring Centre (the 'charity') for the year ended 31 March 2024 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 2024 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 officers' 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 officers with respect to going concern are described in the relevant sections of this report.

# Family Caring Centre

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

Year ended 31 March 2024

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### 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.

# Family Caring Centre

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

Year ended 31 March 2024

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### 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:

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.

# Family Caring Centre

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

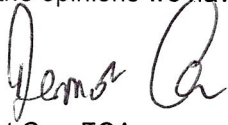
**Year ended 31 March 2024**

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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.



Dermot Corr FCA  
D C Corr and Company  
Chartered accountants & statutory auditor  
29B Main Street  
Randalstown  
County Antrim  
BT41 3AB

3 October 2024

# Family Caring Centre

## Statement of Financial Activities

Year ended 31 March 2024

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		Unrestricted funds	<b>2024</b> Restricted funds	<b>Total funds</b>	2023 Total funds
	Note	£	£	£	£
<b>Income</b>					
Donations and grants	4	12,716	137,055	149,771	149,099
<b>Total income</b>		<u>12,716</u>	<u>137,055</u>	<u>149,771</u>	<u>149,099</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5,6	7,373	139,485	146,858	137,719
<b>Total expenditure</b>		<u>7,373</u>	<u>139,485</u>	<u>146,858</u>	<u>137,719</u>
<b>Net income and net movement in funds</b>		<u>5,343</u>	<u>(2,430)</u>	<u>2,913</u>	<u>11,380</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		49,376	52,046	101,422	90,042
<b>Total funds carried forward</b>		<u>54,719</u>	<u>49,616</u>	<u>104,335</u>	<u>101,422</u>

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

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

# Family Caring Centre

## Statement of Financial Position

31 March 2024

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	11	47,756	56,839
<b>Current assets</b>			
Debtors	12	15,765	2,594
Cash at bank and in hand		42,355	48,843
		<u>58,120</u>	<u>51,437</u>
<b>Creditors: amounts falling due within one year</b>	13	<u>1,541</u>	<u>6,854</u>
<b>Net current assets</b>		<u>56,579</u>	<u>44,583</u>
<b>Total assets less current liabilities</b>		<u>104,335</u>	<u>101,422</u>
<b>Net assets</b>		<u>104,335</u>	<u>101,422</u>
<b>Funds of the charity</b>			
Restricted funds		49,616	52,046
Unrestricted funds		<u>54,719</u>	<u>49,376</u>
<b>Total charity funds</b>	14	<u>104,335</u>	<u>101,422</u>

These financial statements were approved by the board of trustees and authorised for issue on 3 October 2024, and are signed on behalf of the board by:

  
Jordan McKay  
Secretary

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

# Family Caring Centre

## Notes to the Financial Statements

Year ended 31 March 2024

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### 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 2024

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### 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 2024

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#### 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.

##### 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.

# Family Caring Centre

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

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#### 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 grants

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
MHG Donations	4,775	–	4,775
Other sundry donations	7,941	–	7,941
<b>Grants</b>			
Restricted - NHSCT Mental Health	–	84,516	84,516
Restricted - NHSCT slippage monies	–	13,109	13,109
Restricted - Good Morning Antrim	–	28,316	28,316
Restricted - USEL	–	4,364	4,364
Restricted - Antrim & Newtownabbey Council	–	500	500
Restricted - Community Foundation	–	6,250	6,250
	<u>12,716</u>	<u>137,055</u>	<u>149,771</u>

# Family Caring Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
MHG Donations	5,475	–	5,475
Other sundry donations	13,392	–	13,392
<b>Grants</b>			
Restricted - NHSCT Mental Health	–	81,626	81,626
Restricted - NHSCT slippage monies	–	8,163	8,163
Restricted - Good Morning Antrim	–	30,825	30,825
Restricted - USEL	–	4,118	4,118
Restricted - Antrim & Newtownabbey Council	–	500	500
Restricted - Community Foundation	–	5,000	5,000
	<u>18,867</u>	<u>130,232</u>	<u>149,099</u>

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	4,873	135,432	140,305
Support costs	2,500	4,053	6,553
	<u>7,373</u>	<u>139,485</u>	<u>146,858</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	4,078	126,164	130,242
Support costs	2,552	4,925	7,477
	<u>6,630</u>	<u>131,089</u>	<u>137,719</u>

### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Charitable activities	<u>140,305</u>	<u>6,553</u>	<u>146,858</u>	<u>137,719</u>

# Family Caring Centre

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2024

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#### 7. Analysis of support costs

	Analysis of support costs £	<b>Total 2024</b> £	Total 2023 £
General office	3,552	3,552	4,409
Finance costs	500	500	569
Governance costs	2,500	2,500	2,499
	<u>6,552</u>	<u>6,552</u>	<u>7,477</u>

#### 8. Net income

Net income is stated after charging/(crediting):

	<b>2024</b> £	2023 £
Depreciation of tangible fixed assets	<u>9,083</u>	<u>9,755</u>

#### 9. Staff costs

The average head count of employees during the year was 6 (2023: 6).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 10. Trustee remuneration and expenses

No remuneration was paid to the trustees.

#### 11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	<b>Total</b> £
<b>Cost</b>					
At 1 April 2023	44,406	86,879	49,965	49,209	230,459
Additions	–	–	–	–	–
<b>At 31 March 2024</b>	<u>44,406</u>	<u>86,879</u>	<u>49,965</u>	<u>49,209</u>	<u>230,459</u>
<b>Depreciation</b>					
At 1 April 2023	23,067	56,853	44,491	49,209	173,620
Charge for the year	888	6,827	1,368	–	9,083
<b>At 31 March 2024</b>	<u>23,955</u>	<u>63,680</u>	<u>45,859</u>	<u>49,209</u>	<u>182,703</u>
<b>Carrying amount</b>					
<b>At 31 March 2024</b>	<u>20,451</u>	<u>23,199</u>	<u>4,106</u>	<u>–</u>	<u>47,756</u>
At 31 March 2023	<u>22,227</u>	<u>17,034</u>	<u>7,299</u>	<u>–</u>	<u>46,560</u>

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# Family Caring Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

### 12. Debtors

	<b>2024</b>	2023
	£	£
Prepayments and accrued income	15,765	2,594

### 13. Creditors: amounts falling due within one year

	<b>2024</b>	2023
	£	£
Trade creditors	–	4,529
Accruals and deferred income	1,541	2,325
	<u>1,541</u>	<u>6,854</u>

### 14. Analysis of charitable funds

#### Unrestricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March <b>2024</b> £
General funds	49,376	12,716	(7,373)	54,719

	At 1 April 2022	Income £	Expenditure £	At 31 March 20 23 £
General funds	37,139	18,867	(6,630)	49,376

#### Restricted funds

	At 1 April 2022	Income £	Expenditure £	At 31 March <b>2024</b> £
Restricted Funds	52,046	137,055	(139,485)	49,616

	At 1 April 2022	Income £	Expenditure £	At 31 March 20 23 £
Restricted Funds	52,903	130,232	(131,089)	52,046

# Family Caring Centre

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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### 15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	(1,860)	49,616	47,756
Current assets	58,120	–	58,120
Creditors less than 1 year	(1,541)	–	(1,541)
<b>Net assets</b>	<u>54,719</u>	<u>49,616</u>	<u>104,335</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	4,793	52,046	56,839
Current assets	51,437	–	51,437
Creditors less than 1 year	(6,854)	–	(6,854)
<b>Net assets</b>	<u>49,376</u>	<u>52,046</u>	<u>101,422</u>

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