|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **STATEMENT OF FINANCIAL ACTIVITIES** (incorporating an Income and Expenditure Account) | | | | |
| **FOR THE YEAR ENDED 31 DECEMBER 2022** |  |  |  |  |
|  |  | **2022** |  | **2021** |
|  | Notes |  |  |  |
| **INCOMING RESOURCES FROM GENERATED FUNDS** | |  |  |  |
| **Voluntary Income** |  |  |  |  |
| Regular Donations and Gifts |  | 2092 |  | 3,989 |
| Grant from Napo |  | 11,570 |  | 11,293 |
| Bequests |  | 28,360 |  | Nil |
| Corporate Charity Donation | 12 | 10,000 |  | 5,000 |
| TUUT Grant - *restricted funds* | 7 | Nil |  | Nil |
| HSBC Compensation |  | Nil |  | Nil |
| **Activities for generating funds** |  |  |  |  |
| Fund Raising (including 50/50 Club subscriptions) | 6 | 4,122 |  | 3,803 |
| Sale of merchandise |  | 139 |  | 137 |
| **Investment & Interest Income** |  |  |  |  |
| Investment Income | 11 | Nil |  | Nil |
| Bank Interest |  | 378 |  | 3 |
| **Incoming Resources from Charitable Activities** |  |  |  |  |
| Contributions from members, branches, and others |  | 5,623 |  | 1,059 |
| ***Total Incoming Resources*** |  | 62,284 |  | 25,284 |
|  |  |  |  |  |
| **RESOURCES EXPENDED** |  |  |  |  |
| **Costs of Generating Funds** |  |  |  |  |
| Promotional / Fund Raising activities |  | 219 |  | 221 |
| Investment Management Fees | 11 | Nil |  | Nil |
| Website Expenses |  | 504 |  | 504 |
| 50/50 Club Prizes |  | 689 |  | 753 |
| Purchase of Merchandise |  | Nil |  | Nil |
| *subtotal* |  | 1,412 |  | 1,478 |
| **Net Resources available for Charitable Application** | | 60,872 |  | 23,806 |
|  |  |  |  |  |
| **Costs of Charitable Activities** |  |  |  |  |
| Grants paid - |  | 21,830 |  | 15,125 |
| Management & delivery of the charity's purpose | 2 | 13,225 |  | 12,945 |
| Governance Costs | 4 | 523 |  | 72 |
| **Total Resources expended** |  | 36,990 |  | 29,620 |
|  |  |  |  |  |
| **Net Operating Surplus/(Deficit) for the Year** |  |  |  |  |
| **Before Gross transfers** |  | 25,294 |  | (4,336) |
|  |  |  |  |  |
| **Gross Transfers between Funds** |  | Nil |  | Nil |
| **Net Incoming Resources before Gains & Losses** |  | 25,294 |  | (4,336) |
|  |  |  |  |  |
| **Other Recognised gains (losses)** |  |  |  |  |
| Realised gains/(losses) on investments |  |  |  |  |
| Unrealised gains/(losses) on investments |  | (20,587) |  | 11,540 |
| ***Net Movements in Funds*** |  | 4,707 |  | 7,204 |
|  |  |  |  |  |
| **Total funds brought forward** |  | 269,448 |  | 269,269 |
| Prior year adjustment | 10 |  |  | 179 |
| **Total Funds Carried Forward** |  | 274,155 |  | 269,448 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **BALANCE SHEET** |  |  |  |  |  |  |
| As at 31st December 2021 |  |  |  |  |  |  |
|  | Notes |  | **2022** |  |  | **2021** |
|  |  | £ | £ |  | £ | £ |
| **FIXED ASSETS** |  |  |  |  |  |  |
| Tangible Assets | 3 |  | Nil |  |  | Nil |
| Investments | 11 |  | 189,212 |  |  | 209,799 |
|  |  |  |  |  |  |  |
| **CURRENT ASSETS** |  |  |  |  |  |  |
| Debtors | 9 | 600 |  |  | Nil |  |
| Cash at Bank and in Hand |  | 86,166 |  |  | 63,156 |  |
|  |  | 86,766 |  |  | 63,156 |  |
| **Creditors** |  |  |  |  |  |  |
| Amounts falling due within one year | |  |  |  |  |  |
| Accruals | 5 | (1,823) |  |  | (3,686) |  |
|  |  |  |  |  |  |  |
| **Net Current Assets** |  |  | 275,978 |  |  | 272,955 |
| **Total Assets less Current Liabilities** |  |  | 274,155 |  |  | 269,269 |
| Prior Year Adjustment for 2021 Accounts |  |  |  |  |  | 179 |
| **Net Assets** |  |  | 274,155 |  |  | 269,448 |
|  |  |  |  |  |  |  |
| **Net Assets** |  |  | 274,155 |  |  | 269,269 |
| **Charity Funds** |  |  |  |  |  |  |
| Unrestricted Funds |  |  | 272,244 |  |  | 267,537 |
| Restricted Funds | 7 |  | 1,911 |  |  | 1,911 |
|  |  |  |  |  |  |  |
| **Total Funds available to the Fund** |  |  | 274,155 |  |  | 269,448 |
|  |  |  |  |  |  |  |

These financial statements were submitted to the Trustees and were approved,

subject to a satisfactory Independent Examination

Alan Goode

Chair of the Trustees, 4th September 2023

*The notes on the following three pages form part of these accounts*

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | | |  | | |  |  | | | | |  | | |
| **Notes forming part of the Accounts** | | |  | | |  | | | |  | |  | | |  | | |  | |
| FOR THE YEAR ENDED 31 DECEMBER 2022 | | |  | | |  | | | |  | |  | | |  | | |  | |
|  | | |  | | |  | | | |  | |  | | |  | | |  | |
| **1. ACCOUNTING POLICIES** | | |  | | |  | | | |  | |  | | |  | | |  | |
| Our Accounting policies remain as reported in previous years. | | | | | |  | | | |  | |  | | |  | | |  | |
|  | | |  | | |  | | | |  | |  | | |  | | |  | |
| **2. MANAGEMENT AND DELIVERY OF THE CHARITIES PURPOSE** | | | | | | | | | |  | |  | | |  | | |  | |
|  | | |  | | | 2022 | | | |  | | 2021 | | |  | | |  | |
|  | | | Notes | | | £ | | | |  | | £ | | |  | | |  | |
| Staff Salaries | | |  | | | 11,131 | | | |  | | 10,989 | | |  | | |  | |
| Office Services including rent | | |  | | | 654 | | | |  | | 645 | | |  | | |  | |
| Office Costs, postage, computer running costs etc | | |  | | | 404 | | | |  | | 320 | | |  | | |  | |
| Insurance | | |  | | | 851 | | | |  | | 831 | | |  | | |  | |
| Depreciation on fixed assets | | | 3 | | | Nil | | | |  | | Nil | | |  | | |  | |
| Equipment Purchase | | |  | | | Nil | | | |  | | Nil | | |  | | |  | |
| Bank charges | | |  | | | 185 | | | |  | | 150 | | |  | | |  | |
|  | | |  | | | 13,225 | | | |  | | 12,945 | | |  | | |  | |
|  | | | | | |  | | | |  | |  | | |  | | |  | |
|  | | |  | | |  | | | |  | |  | | |  | | |  | |
| **3. TANGIBLE ASSETS** | | | |  | | |  | | | |  | |  | | |  | | |
|  | | | |  | | |  | | | |  | |  | | |  | | |
| The Trustees have once again concluded that our stocks of goods for sale, and operational equipment, | | | | | | | | | | | | | | | | | | |
| is at a level where it would not be appropriate to account for depreciation, and this would not have any | | | | | | | | | | | | | | | | | | |
| material effect on the accounts. | | | |  | | |  | | | |  | |  | | |  | | |
|  | | | |  | | |  | | | |  | |  | | |  | | |
| **4. GOVERNANCE COSTS** | | | |  | | | 2022 | | | |  | | 2021 | | |  | | |
|  | | | |  | | | £ | | | |  | | £ | | |  | | |
| Trustees' expenses | | | |  | | | 390 | | | |  | | Ni | | |  | | |
| Meeting Expenses (zoom fee) | | | |  | | | 133 | | | |  | | 72 | | |  | | |
| Audit and accountancy | | | |  | | | Nil | | | |  | | Nil | | |  | | |
| Napo Conference expenses | | | |  | | | Nil | | | |  | | Nil | | |  | | |
| Trustees Training | | | |  | | | Nil | | | |  | | Nil | | |  | | |
|  | | | |  | | | 523 | | | |  | | 72 | | |  | | |
|  | | | |  | | |  | | | |  | |  | | |  | | |
|  | | | | | | | | | | | | | | | | | | |
|  | | | |  | | |  | | | |  | |  | | |  | | |
| **5. CREDITORS** | | | |  | | |  | | | |  | |  | | |  | | |
|  | | | |  | | | £ | | | |  | |  | | |  | | |
| Wages payment for December 2022 | | | |  | | | 931 | | | |  | |  | | |  | | |
| Grants 097/22, 099/22 paid in 2023 | | | |  | | | 550 | | | |  | |  | | |  | | |
| Web charges Quarter 4 2022 | | | |  | | | 126 | | | |  | |  | | |  | | |
| 50 50 prize march 2022 | | | |  | | | 79 | | | |  | |  | | |  | | |
| Corporate Credit Card Dec 22 | | | |  | | | 137 | | | |  | |  | | |  | | |
|  | | | |  | | | 1,823 | | | |  | |  | | |  | | |
| **6. FUND RAISING INCOME** | | |  | | | £ | | | |
| Fund Raising and Sponsored events | | |  | | | 1,986 | | | |
| 50/50 Club Subscriptions \* | | |  | | | 2,136 | | | |
|  | | |  | | | 4,122 | | | |
| \*This means that the net benefits to the Fund from the 50/50 Club is £1,447 for the current year.  **7. TUUT GRANT *RESTRICTED FUNDS***  As reported in our 2019 Accounts we had received a grant for specific purposes, which was to | | | | | | | | | | | | | | | | | | | | |
| fund the purchase of card reading machines for fund raising purposes. The balance of the | | | | | | | | | | | | | | | | | | | | |
| restricted funds are reflected in the accounts. The sum of £154 was spent in 2019. There has been | | | | | | | | | | | | | | | | | | | | |
| no further expenditure during the current year. | | | | | | | | | | | | | | | | | | | | |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **8. GIFT AID TAX REFUNDS** | | | |  |  |  |  |  |
|  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Analysis of Gift Aid refunds account | £ |  | £ | £ |
| Debtor figure brought forward from 2021 | Nil |  |  |  |
| Gift Aid refund 2020/2021 |  |  | Nil |  |
| Gift Aid refund 2021/2022 |  |  | 619 |  |
| Total rec’d 2022 |  |  | 619 |  |
|  |  |  |  |  |
| Allocated to current year | 619 |  |  |  |
| Estimate for 2020/2021 |  |  | 600 |  |
| Balance carried forward as Debtor |  |  |  | Nil |
| Total Debtor |  |  |  | 600 |
|  | 619 |  | 1,219 |  |

|  |  |  |  |
| --- | --- | --- | --- |
|  |  | |  |
| In 2022 two claims for Gift Aid refunds were submitted to HMRC covering tax years 2020/21 and | |  |  |
| 2021/22. The latter claim was paid in 2022 but an error appears to have occurred during | |  |  |
| submission of the former claim. This is being investigated with HMRC. | | | | |

**9. DEBTORS**

|  |  |  |
| --- | --- | --- |
|  | Notes | £ |
| Gift Aid tax refunds payable (estimated) | 8 | 600 |
|  |  | 600 |

**10. PRIOR YEAR ADJUSTMENT**

|  |
| --- |
| A prior year adjustment has been made for the sum of £179. This relates to 50/50 Club prizes |
| From 2020 made in 2021. These were omitted from the list of Creditors in the 2021 accounts. |
| Adjustments have been made to the relevant funds. |

**11. INVESTMENTS**

|  |
| --- |
| In March 2020 the Trustees appointed Aberdeen Investments as their Investment Managers. |
| Valuation is market value, certified by our investment managers at 31/12/22. Income received |
| From the underlying investments is retained within the Fund and transferred to capital. The |
| Decrease in value of the portfolio during 2022 reflects the decrease in market value. |

**12. VOLUNTARY INCOME – SPECIAL ITEMS**

|  |  |
| --- | --- |
|  | £ |
| CSIS Charity Fund | 10,000 |
| *See main report – Financial Review – Donations & Fund Raising* |  |