

CARESCO LIMITED

Company limited by guarantee

Unaudited filleted accounts

Year ended 31 March 2023

Company registration number 07513432

Charity number 1140728

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Financial Statements

The Management Committee presents its unaudited financial statements for the year ending 31st March 2023.

References and Administrative details

Charity Name:	CARESCO Ltd
Charity Number:	1140728
Company Number:	7513432
Accounting period:	1 st April 2022 to 31 st March 2023
Registered Office:	The CARESCO Centre Green End Road, Sawtry Huntingdon, Cambridgeshire, PE28 5UX

Management Committee

Tina Campbell	Chairman
Heather Thompson	Vice Chair (Resigned 11/04/22)
Peter Fox	Vice Chair (Appointed 23/06/22)
Heather Bohonis	Treasurer
Elizabeth Coates	
Dave Dougherty	
Tony Stefanelli	
Anne Whiley	Co-opted (22/12/22)
Kevin Whitthread	Co-opted (23/06/22)

Finance Team

Heather Bohonis (trustee)	Treasurer
Tony Stefanelli (trustee)	
Emma Flanz (staff)	General Manager
Marina Joyce (staff)	Accounts Manager
Donna Green (staff)	Deputy Accounts Manager
Jacqueline Hedington (staff)	Fundraising Manager
Independent examiner	Lisa Watson

Financial Review

Like the blink of an eye, another financial year has come and gone. With the cost of living rising and the ever-looming threat of recession on the horizon, it has been a challenging year for everyone, in particular the charitable sector.

Costs are increasing across the board, and we are continually monitoring and analyzing expenditure to try and keep things down where we can. There has been a significant fall in income from advertising in the Sawtry Eye, and attendance at Fundraising events has also decreased. This is not surprising; with the cost of living continuing to rise, cutbacks are needed by all.

All is not doom and gloom, however. Income from club attendance has increased, which helps to cover the increase in costs associated with running the Green End Day Club. Charity Shop & CARESCO Cave sales have also increased slightly on the previous year, and thanks to the efforts of the staff and volunteers in the Charity Shop, the additional income received from claiming Gift Aid on donations has increased significantly.

Having learned more during the "COVID Years" about the availability of grant funding, and the amount of time and effort needed to obtain such funding, the decision was made to add a member of staff to the Finance Team whose sole responsibility is to research and apply for grants. Dee Pike has joined the team and so far, things are looking very promising! Many of the grants applied for will not be decided until after the end of the financial year, but we are hopeful that this will bring a much-needed new income stream.

Principle Funding Sources

Historically our income has come from a mixture of sources. We have predominantly been self-funded including income from the Charity Shop, Sawtry Eye advertising, day club attendance fees, fundraising events and donations, with a small percentage of our costs funded by grants.

Grant funding provided approximately 17% of CARESCO's total income for the Financial Year ending March 23, a drop from approximately 25% in the previous year. Our largest grant funder was again Cambridgeshire County Council, with their grant for the Green End Day Club which helped to cover approximately 28% of the Club's costs (in the FY ending March 23 this funding covered 43% of **Green End Day Club's costs** – the funding amount did not increase but associated costs did).

Our largest source of income, at approximately 35% of the total, came from Sales generated by a combination of the Charity Shop, CARESCO Cave, Coffee Shop and the newly formed Tuck Shop. This amount is an increase of approximately 6% on the previous year's figures. Donations accounted for 17%, Advertising made up just less than 4%, Attendance Fees approximately 13%, and income from fundraising was 6%.

Reserves Policy

Reserves are that part of a **charity's** unrestricted funds that are freely available to spend on any of the **charity's** purposes. This definition excludes restricted income funds and endowment funds, although holding such funds may influence a **charity's** reserves policy. Reserves will also normally exclude tangible fixed assets held for the **charity's** use and amounts designated for essential spending.

Need for a reserves policy

In accordance with guidance given by the Charities Commission for England and the legal obligations of our Trustees, this formal policy on reserves was agreed at our Board meeting on 29th August 2019 (due for review in the coming year).

At this meeting the Board set a reserves policy which requires reserves to be maintained at a level that ensures that the **organisation's** core activity could continue during a period of unforeseen difficulty. Furthermore, a proportion of these reserves are required to be maintained in a readily realisable form.

Our risks

Our organisation is supported by Cambridgeshire County Council in the form of grant income receivable. This grant income is greatly influential in the continuation of our organisation and as such, the potential loss of this income has been identified as one of our primary risks. Although funding for the year has been received the organisation recognises that this income is not guaranteed. The Trustees conclude that the risks associated with this income are medium. The organisation has diverse funding streams which help to lend stability to the situation and the Trustees are confident that the Charity will remain viable for the foreseeable future.

Occasional grants are secured, generally related to specific capital projects. However, because of the one-off, purpose directed nature of these grants the risks associated with their loss are low; we are confident that alternative grant sources can be found.

Members' payments for services provided make a substantial contribution to our income. The risk to these receipts as an ongoing funding stream has currently been assessed as low.

CARESCO's main commercial venture is the Charity Shop. There is a financial risk associated with any commercial venture. However, a full financial risk assessment has been made and reserves made to help mitigate any adverse situation. Although this endeavour is rated as a medium risk, there are no perceived threats within its sphere of operation.

The required level of reserves

The calculation of the required level of reserves is an integral part of the **organisation's** planning, budget and forecast cycle. It takes into account risks associated with each stream of income and expenditure being different from that budgeted. Some of these risks have been identified above.

Having considered all the facts and information available to us at this time, the Trustees have concluded that the charity should hold a level of reserves sufficient to fund the organisation in a period of unforeseen difficulties for six months. They believe that this is a suitable length of time for them to consider their options and to find a solution to the difficulties.

In addition to the above, the current building from which CARESCO conducts its main activities has been assessed as having a limited lifespan. There is an expectation of a future need for either repairs to the existing building or the purchase or construction of a new building. The potential cost of this is estimated to be in the region of £500,000 and therefore a Building Fund Reserve is being accumulated toward this goal in preparation for the eventuality.

The Trustees recognise that the risks facing our organisation are not constant. Our view of risk will depend on how vulnerable our income streams are and how healthy our financial forecasts are. Also as an employer our financial risks will change over time. The risks and the levels of reserves required will fluctuate. Accordingly, the Trustees have committed to review the Reserves Policy on an annual basis. This review should be carried out when the figures for the previous financial year become available.

**Annual Review of Reserves (Addendum to Reserves Policy)
Financial Year Ending 31 March 2023**

Current Level of Reserves as at 31st March 2023

6 months running costs	£ 88,860.00
Building Fund	<u>£ 45,000.00</u>
Total Reserves	£133,860.00

Funded By (Investment Details)

Cambridge & Counties Bank Account – 1 yr fixed bond	£72,252.38
Cambridge & Counties Bank Account – 60 Day Notice Savings	£16,417.72
Charity Bank – Ethical Fixed Rate	£ 6,590.90
Charity Bank – Easy Access	£ 488.90
<i>Remainder from Co-Op Current Accounts Balance, which at 31st March 2023 was</i>	
	<i>£39,296.94</i>

Calculation of Available Reserves

Total Charity Funds	£241,242.33
Less Restricted Funds	<u>(£18,178.02)</u>
Total Unrestricted Funds	£223,064.31
Less Fixed Assets	(£96,697.34)
Less Designated Funds	<u>(£33,146.31)</u>
Available Reserves	£ 93,220.66

Current Shortfall £ 40,639.34

**SIX MONTH OPERATING COSTS (ESTIMATED)
2023/24**

Staff Costs (Wages, Pensions, Training)	£65,280
Administrative/Office Costs (Postage, Stationery, Consumables, Insurances, Licences, Software, Subscriptions, Cleaning Supplies, Equipment, Leasing, Sundries, Telephone)	£5,430
Printing Services & Delivery (Sawtry Eye)	£4,260
Cost of Sales (Coffee Shop, Online Fees, Supplies & Materials)	£760
Fundraising Costs	£570
Travel/Transport	£1,530
General Overheads (Rent, Rates, Heat & Light, Maintenance, Fire Safety, Waste Disposal, Water, New Equipment)	£8,620
Additional Costs associated with carrying out Charitable Activities (includes Kitchen Supplies, Food for Clubs, Volunteer Expenses)	£2,410

Charity Name	CARESCO LTD	Charity No	1140728
		Company No	7513432
Annual accounts for the period			
Period start date	01.04.22	To	Period end date 31.03.23

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	96,025	31,615	-	127,640	99,873
Charitable activities	S02	1,110	-	-	1,110	2,765
Other trading activities	S03	83,685	-	-	83,685	81,444
Investments	S04	1,134	-	-	1,134	289
Separate material item of income	S05	2,225	-	-	2,225	-
Other	S06	-	-	-	-	-
Total	S07	184,178	31,615	-	215,793	184,371
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	79,306	500	-	79,806	72,523
Charitable activities	S09	93,353	29,091	-	122,444	109,727
Separate material expense item	S10	-	1,952	-	1,952	-
Other	S11	30,844	738	-	31,582	30,580
Total	S12	203,503	32,281	-	235,784	212,830
Net income/(expenditure) before tax for the reporting period						
	S13	- 19,325	- 666	-	- 19,991	- 28,459
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	- 19,325	- 666	-	- 19,991	- 28,459
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items						
	S17	- 19,325	- 666	-	- 19,991	- 28,459
Transfers between funds						
	S18	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds						
	S22	- 19,325	- 666	-	- 19,991	- 28,459
Reconciliation of funds:						
Total funds brought forward	S23	239,341	21,892	-	261,233	289,692
Total funds carried forward	S24	220,016	21,226	-	241,242	261,233

Section B Balance sheet

		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	96,697	-	-	96,697	87,618
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	96,697	-	-	96,697	87,618
Current assets							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	19,865	-	-	19,865	11,591
Investments	(Note 17.4)	B08	79,332	-	-	79,332	98,492
Cash at bank and in hand	(Note 24)	B09	57,009	-	-	57,009	71,984
Total current assets		B10	156,206	-	-	156,206	182,067
Creditors: amounts falling due within one year	(Note 20)	B11	11,662	-	-	11,662	8,452
Net current assets/(liabilities)		B12	144,545	-	-	144,545	173,615
Total assets less current liabilities		B13	241,242	-	-	241,242	261,233
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
Total net assets or liabilities		B16	241,242	-	-	241,242	261,233
Funds of the Charity							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	-	18,178	-	18,178	21,892
Unrestricted funds		B19	223,064	-	-	223,064	239,341
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
Total funds		B22	223,064	18,178	-	241,242	261,233

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
HEATHER BOHONIS	20/12/2023
<i>H Bohonis</i>	

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
<i>H Bohonis</i>	20/12/2023
HEATHER BOHONIS	Print name



Section A Independent Examiner's Report

Report to the trustees/directors/members of

CARESCO LTD

On accounts for the year ended

31.03.2023

Charity no.:	1140728	Company no.:	7513432
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Set out on pages

(remember to include the page numbers of additional sheets)

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31 / 03 / 2023**.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:  Date: 18/12/2023

Name: LISA WATSON

Relevant professional qualification(s) or body (if any): IAB / ACCA

Address: 10 PARK ROAD
SAWTRY
HUNTINGDON

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with*

✓

 the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with*

✓

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

✓

* -Tick as appropriate

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

<i>Not applicable</i>

Disclosure of any uncertainties that make the going concern assumption doubtful;

<i>Not applicable</i>

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<i>Not applicable</i>

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	✓	* -Tick as appropriate
No*	✓	

Please disclose:

<i>(i) the nature of the change in accounting policy;</i>	<i>Not applicable</i>
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(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	Not applicable
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.	Not applicable

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

(i) the nature of any changes;	Not applicable
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	Not applicable
(iii) where practicable, the effect of the change in one or more future periods.	Not applicable

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

Please disclose:

(i) the nature of the prior period error;	Balance of Total Funds Brought Forward as shown in Reconciliation of Funds on SOFA was incorrect, due to an historical error.
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	£1,487.00
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	£1,487.00 - Error first occurred in the period 01.04.19-31.03.20, and has been carried through each year on the SOFA.

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes*	No*	N/a*
✓	✓	✓

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes*	No*	N/a*
✓	✓	✓

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes*	No*	N/a*
✓	✓	✓

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes*	No*	N/a*
✓	✓	✓

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes*	No*	N/a*
✓	✓	✓

Government grants

The charity has received government grants in the reporting period

Yes*	No*	N/a*
✓	✓	✓

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Yes*	No*	N/a*
✓	✓	✓

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes*	No*	N/a*
✓	✓	✓

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Yes*	No*	N/a*
✓	✓	✓

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

Yes*	No*	N/a*
✓	✓	✓

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Yes*	No*	N/a*
✓	✓	✓

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Yes*	No*	N/a*
✓	✓	✓

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes*	No*	N/a*
✓	✓	✓

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes*	No*	N/a*
✓	✓	✓

Donated services and facilities that are consumed immediately are recognised as

Yes*	No*	N/a*

	income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2.3 EXPENDITURE AND LIABILITIES				
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

The depreciation rates and methods used are disclosed in note 14.

£200		
Yes*	No*	N/a*
✓	✓	✓

Intangible fixed assets

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.

They are valued at cost.

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Heritage assets

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.

They are valued at cost.

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Stocks and work in progress

Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.

Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.

They are valued at fair value except where they qualify as basic financial instruments.

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

Yes*	No*	N/a*
✓	✓	✓

POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE

Not applicable

Note 3 **Income**

	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	36,633	590	-	37,223	31,679
	Gift Aid	13,508	-	-	13,508	4,070
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	5,950	31,025	-	36,975	44,953
	Membership subscriptions and sponsorships which are in substance donations	27,190	-	-	27,190	16,916
	Donated goods, facilities and services	-	-	-	-	-
	Fundraising Events	12,743	-	-	12,743	2,256
	Other	-	-	-	-	-
	Total	96,025	31,615	-	127,640	99,873
Charitable activities:	Day Club Meal Delivery Service	40	-	-	40	1,760
	Day Club Members' Contributions to Outings	985	-	-	985	980
	Visitor Meals	85	-	-	85	25
	Other	-	-	-	-	-
	Total	1,110	-	-	1,110	2,765
Other trading activities:	Sawtry Eye Advertising Sales	8,389	-	-	8,389	10,967
	Sales from Charity Shop, CARESCO Cave, Coffee Shop, Tuck Shop, Online & Sales of Sawtry Eye magazine	75,091	-	-	75,091	69,939
	Photocopying & Leaflet Deliveries	204	-	-	204	538
	Other	-	-	-	-	-
	Total	83,685	-	-	83,685	81,444
Income from investments:	Interest income	1,134	-	-	1,134	289
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,134	-	-	1,134	289
Separate material item of income	Gain on disposal of Fixed Assets (Minibus)	2,225	-	-	2,225	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	2,225	-	-	2,225	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		184,178	31,615	-	215,793	184,371

Other information:

All income in the prior year was unrestricted except for: (please provide

Donations for Minibus Appeal				400.00
Donations for Sawtry Foodbank Christmas Parcel Scheme				190.00
Sawtry Parish Council Grant for CARESCO Cave Extended Hours				1000.00
Cambridgeshire County Council Block Contract Day Care Grant for Green End Day Club				16776.95
Huntingdonshire District Council Grant for Health Inequalities Project				10500.00
Sawtry Parish Council Grant for Sawtry Foodbank Christmas Parcel Scheme				500.00
Cambridgeshire County Council Community Reach Fund Grant for Sawtry Foodbank Summer Scheme				1000.00
The Julia and Hans Rausing Trust Grant for Sawtry Foodbank				8058.00
The Albert Hunt Trust Grant for General Running Costs				2000.00

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

<p>"General grants provided by government/other charities/Restricted Funds": The amount of £31,025.05 is calculated from the total Restricted grant income received pertaining to the FYE 31.03.23 @ £39,834.95 minus the following amounts, which were received in the previous financial year but unable to be spent by the grant funders' deadline and so returned to the grant providers in this financial year: Cambridgeshire County Council Block Contract Day Care Grant for Alconbury Thursday Club @ £2,061.54 Cambridgeshire County Council Infection Control Grant @ £6,748.36</p>
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Note 4 Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Cambridgeshire County Council Block Contract Day Care Grant (Alconbury Thursday Club)	-	2,062
Government grant 2	Cambridgeshire County Council Block Contract Day Care Grant (Green End Day Club)	16,777	16,869
Government grant 3	Cambridgeshire County Council Infection Control Fund (Green End Day Club)	-	4,399
Government grant 4	Cambridgeshire County Council Community Reach Fund - Summer Scheme (Sawtry Foodbank)	1,000	-
Government grant 5	Cambridgeshire County Council Community Reach Fund - Youth and Family Enabler Grant (Saturday Tuck Shop)	500	-
Government grant 6	Huntingdonshire District Council Restart Grant (CARESCO Centre)	-	8,000
Government grant 7	Huntingdonshire District Council Restart Grant (CARESCO Charity Shop)	-	2,667
Government grant 8	Huntingdonshire District Council Winter Support Grant (Sawtry Foodbank)	-	272
Government grant 9	Huntingdonshire District Council (Health Inequalities Project)	10,500	-
Government grant 10	Sawtry Parish Council Summer Parcel Scheme Grant (Sawtry Foodbank)	-	993
Government grant 11	Sawtry Parish Council Christmas Parcel Scheme Grant (Sawtry Foodbank)	500	-
Government grant 12	Sawtry Parish Council Extended Hours Grant (CARESCO Cave)	1,000	-
	Total	30,277	35,262

Note 6

Expenditure

Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:					
Incurring seeking grants & donations	20,630	-	-	20,630	18,483
Staging fundraising events	834	-	-	834	607
Operating charity shops	41,199	-	-	41,199	36,764
Other trading activities	16,643	500	-	17,143	16,669
	-	-	-	-	-
Total expenditure on raising funds	79,306	500	-	79,806	72,523
Expenditure on charitable activities					
Alconbury Thursday Club	-	-	-	-	5,711
Car Scheme	645	-	-	645	543
Chatterbox	775	-	-	775	952
Christmas Day	519	-	-	519	420
Community Support (formerly "COVID-19 Response Group")	730	-	-	730	4,704
Green End Day Club	43,025	16,777	-	59,802	54,216
Health Inequalities Project	-	1,744	-	1,744	
CARESCO Cave (formerly "Man Cave")	16,310	421	-	16,730	13,060
Minibus & Vehicle Costs	13,349	400	-	13,749	2,834
Sawtry Foodbank	16,922	4,555	-	21,476	22,552
Sounds Good	1,077	-	-	1,077	921
Sport 4 All	-	5,195	-	5,195	3,814
Total expenditure on charitable activities	93,353	29,091	-	122,444	109,727
Separate material item of expense					
Distribution of Shared Funds from Sport 4 All (See Note 7 - Extraordinary Item 1)	-	1,952	-	1,952	-
	-	-	-	-	-
Total	-	1,952	-	1,952	-
Other					
Overheads including Wages & Salaries for Administrative Staff not apportioned to specific activities	19,914	738	-	20,652	20,122
Depreciation of Assets not apportioned to specific activities	9,100	-	-	9,100	8,529
Governance/Management Costs	1,830	-	-	1,830	1,929
	-	-	-	-	-
Total other expenditure	30,844	738	-	31,582	30,580
TOTAL EXPENDITURE	203,503	32,281	-	235,784	212,830

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Alconbury Thursday Club	0	0	0	0	5,711
Car Scheme	60	0	585	645	543
Chatterbox	67	0	708	775	952
Christmas Day	430	0	89	519	420
Community Support (formerly "COVID-19 Response Group")	22	0	708	730	4,704
Green End Day Club	26,200	16,777	16,825	59,802	54,216
Health Inequalities Project	0	1,744	0	1,744	0
CARESCO Cave (formerly "Man Cave")	10,667	0	6,064	16,731	13,060
Minibus & Vehicle Costs	12,505	0	1,244	13,749	2,834
Sawtry Foodbank	6,815	4,555	10,107	21,476	22,552
Sounds Good	368	0	708	1,077	921
Sport 4 All	5,195	0	0	5,195	3,814
Total	62,329	23,075	37,039	122,444	109,727

Prior year expenditure on charitable activities can be analysed as follows:

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total for year
	£	£	£	£
Alconbury Thursday Club	199	5,512	-	5,711
Car Scheme	60	-	483	543
Chatterbox	320	-	632	952
Christmas Day	341	-	79	420
Community Support	598	-	4,106	4,704
Green End Day Club	39,213	-	15,003	54,216
CARESCO Cave (formerly	8,060	-	5,000	13,060
Minibus	2,834	-	-	2,834
Sawtry Foodbank	14,218	-	8,334	22,552
Sounds Good	290	-	632	921
Sport 4 All	3,814	-	-	3,814
Total	69,947	5,512	34,268	109,727

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1	CARESCO worked as part of group of 4 local organisations (including Sawtry Youth Project, Sawtry Walk to Run Club and Sawtry Village Academy) to host a community Sports Day event, and the funds were held by CARESCO for the group. The event was held for 2 years in a row, and then it was decided not to carry on. Following the final event, it was agreed by all parties involved that the balance of funds remaining were to be split equally between CARESCO and Sawtry Walk to Run, with half of the money being paid out of CARESCO's account to SWTR, and the other half being accounted for as donation income in these accounts.	1,952	-
Total extraordinary items		1,952	-

Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

Support cost (examples)	Raising funds	Charitable Activities	Management/ Governance	Overheads	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-	1,830	-	1,830	Actual Costs
Admin Staff Costs	15,082	34,715	-	8,733	58,530	Costs calculated as percentage of total based on number of hours each activity is in session.
Centre Premises Costs	2,277	2,324	-	11,181	15,782	
Total	17,360	37,039	1,830	19,914	76,143	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

Support Costs include Admin Staff and Centre Premises Costs. Total Admin Staff costs for the year are apportioned to relevant activities based on percentages calculated by dividing the number of hours each activity is in session by the total number of Admin Staff hours. Total Centre Premises Costs for the year are apportioned based on percentages derived by dividing the number of hours each activity is in session by the total number of hours in the year. Any remaining costs that are not included in the apportionment are included as Overhead Costs.

Note 11 **Paid employees**

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

11.1 Staff Costs

	This year £	Last year £
Salaries and wages	141,464	128,661
Social security costs	-	-
Pension costs (defined contribution pension plan)	1,288	1,144
Other employee benefits	139	899
Total staff costs	142,891	130,703

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	4	4
Charitable Activities	7	6
Governance	1	1
Other	5	5
Total	17	16

Note 12 Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

12.1 Please complete this note if a defined contribution pension scheme is operated.

Amount of contributions recognised in the SOFA as an expense

£1,287.81

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

Payments to defined contribution pension plans are expensed in the period to which they relate.

Note 14 Tangible fixed assets*Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	118,615	46,350	2,500	59,760	227,225
Additions	-	-	25,995	1,906	27,901
Revaluations	-	-	-	-	-
Disposals	-	-	2,500	-	2,500
Transfers *	-	-	-	-	-
At end of the year	118,615	46,350	25,995	61,666	252,626

14.2 Depreciation and impairments

**Basis	SL	SL	SL	SL	Straight Line ("SL")
** Rate	4%	4%	25%	10%	

At beginning of the year	84,724	3,802	1,875	49,207	139,608
Disposals	-	-	1,875	-	1,875
Depreciation	4,745	1,854	6,499	5,098	18,196
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	89,469	5,656	6,499	54,305	155,928

14.3 Net book value

Net book value at the beginning of the year	33,891	42,548	625	10,553	87,617
Net book value at the end of the year	29,146	40,694	19,496	7,361	96,698

* The "transfers" row is for movements between fixed asset categories.

** Please indicate the method of depreciation by deleting the method not applicable

Note 17 Investment assets

Please complete this note if the charity has any investment assets.

17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

This year	Last year
£	£
-	-
79,332	98,492
-	-
-	-
-	-
79,332	98,492

Note 19 Debtors and prepayments

Please complete this note if the charity has any debtors or prepayments.

19.1 Analysis of debtors

	This year £	Last year £
Trade debtors	6,347.30	2,027.20
Prepayments and accrued income	13,517.23	9,201.11
Other debtors	-	363.16
Total	19,864.53	11,591.47

Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	1,913	2,286	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	9,302	6,185	-	-
Taxation and social security	447	- 19	-	-
Other creditors	-	-	-	-
Total	11,662	8,452	-	-

20.2 Deferred income

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

Deferred income represents amounts paid for advertisements booked up to a year in advance for inclusion in bi-monthly publication. (Discount is offered to customers for bulk bookings).

Movement in deferred income account

Balance at the start of the reporting period	
Amounts added in current period	
Amounts released to income from previous periods	
Balance at the end of the reporting period	

This year £	Last year £
5,506	6,080
10,180	10,563
- 8,133	- 11,137
7,553	5,506

Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other
Total

This year £	Last year £
-	-
16,418	16,124
40,592	55,860
-	-
57,009	71,984

Note 27 Charity funds

27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
DESIGNATED FUNDS INCLUDING RESERVES	UR	Funds designated for use in carrying out Charitable Activities, including Reserve of 6 months Running Costs and Building Fund for future new premises.	224,858	59,541	- 58,256	- 22,967	-	203,176
SPORT 4 ALL	R	Funds held as part of group of 4 local organisations (including Sawtry Youth Project, Sawtry Walk to Run Club and Sawtry Village Academy) working together to host a community Sports Day event	8,441	-	- 8,441	-	-	-
ALCONBURY THURSDAY CLUB (CCC GRANT FUNDING)	R	Grant funding received from local County Council towards costs related to carrying out Day Club activity	2,062	-	- 2,062	-	-	-
CAMBRIDGESHIRE COUNTY COUNCIL INFECTION CONTROL FUND	R	Funding received to be put towards costs in connection with staff members needing to isolate due to Coronavirus.	6,748	-	- 6,748	-	-	-
HUNTINGDONSHIRE DISTRICT COUNCIL DEFRA FUNDING (SAWTRY FOODBANK)	R	Funding received to be put towards costs associated with the provision of the Foodbank service.	463	-	-	-	-	463
MORRISONS FOUNDATION GRANT (SAWTRY FOODBANK)	R	Grant funding received for the purchase of new storage shelving to be used in the Foodbank warehouse.	275	-	- 256	-	-	19
SAWTRY BUSINESSES DONATION (SAWTRY FOODBANK)	R	Donations received from local businesses to support the Foodbank in providing food parcels to local residents in need.	950	-	- 950	-	-	-
HUNTINGDONSHIRE DISTRICT COUNCIL WINTER SUPPORT GRANT (SAWTRY FOODBANK)	R	Funding received for direct costs associated with recipients of Foodbank parcels.	1,792	-	-	- 1,792	-	-
NORTHGATE INFO SOLUTIONS DONATION (CARESCO CAVE)	R	Donation received for costs in connection with renovations and improvements to the premises where the CARESCO Cave activity is carried out.	421	-	- 421	-	-	-
CAMBRIDGESHIRE COUNTY COUNCIL CAPITAL GRANT (CARESCO CAVE)	R	Grant funding received to carry out renovation works to the leasehold building where the CARESCO Cave activity is carried out.	740	-	-	- 402	-	338
CAMBRIDGESHIRE COUNTY COUNCIL EXTENDED HOURS FUND (CARESCO CAVE)	R	Grant funding received to cover additional costs incurred with extending the opening hours of the CARESCO Cave.	-	1,000	-	-	-	1,000
HUNTINGDONSHIRE DISTRICT COUNCIL - HEALTH INEQUALITIES PROJECT FUND	R	Grant funding received to cover costs associated with activities which help to address Health Inequalities in the district.	-	10,500	- 1,804	-	-	8,696
THE JULIA AND HANS RAUSING TRUST	R	Grant funding received towards running costs of Sawtry Foodbank activity.	-	8,058	- 1,659	-	-	6,399
THE ALBERT HUNT TRUST	R	Grant funding received towards general overhead costs of CARESCO.	-	2,000	- 738	-	-	1,262
Other funds (balancing figure)	N/a	N/a	14,483	134,694	- 154,450	25,161	-	19,888
Total Funds as per balance sheet			261,233	215,793	- 235,784	- 0	-	241,242

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
<input type="checkbox"/>	<input checked="" type="checkbox"/>

Note 27 Charity funds

27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
DESIGNATED FUNDS INCLUDING RESERVES	UR	Funds designated for use in carrying out Charitable Activities, including Reserve of 6 months Running Costs and Building Fund for future new premises.	231,315	44,037	47,661	2,834	-	224,858
SPORT 4 ALL	R	Funds held as part of group of 4 local organisations (including Sawtry Youth Project, Sawtry Walk to Run Club and Sawtry Village Academy) working together to host a community Sports Day event	6,295	5,950	3,814	-	-	8,431
ALCONBURY THURSDAY CLUB (CCC GRANT FUNDING)	R	Grant funding received from local County Council towards costs related to carrying out Day Club activity	4,259	2,062	4,259	-	-	2,062
GREEN END DAY CLUB (CCC GRANT FUNDING)	R	Grant funding received from local County Council towards costs related to carrying out Day Club activity	-	16,869	16,869	-	-	-
CAMBRIDGESHIRE COUNTY COUNCIL INFECTION CONTROL FUND	R	Funding received to be put towards costs in connection with staff members needing to isolate due to Coronavirus.	3,222	4,399	873	-	-	6,748
BGL GROUP GRANT (SAWTRY FOODBANK)	R	Funding received for purchasing food for including in Foodbank parcels.	1,832	-	1,832	-	-	-
HUNTINGDONSHIRE DISTRICT COUNCIL DEFRA FUNDING (SAWTRY FOODBANK)	R	Funding received to be put towards costs associated with the provision of the Foodbank service.	955	-	492	-	-	463
MORRISONS FOUNDATION GRANT (SAWTRY FOODBANK)	R	Grant funding received for the purchase of new storage shelving to be used in the Foodbank warehouse.	348	-	73	-	-	275
SAWTRY BUSINESSES DONATION (SAWTRY FOODBANK)	R	Donations received from local businesses to support the Foodbank in providing food parcels to local residents in need.	950	-	-	-	-	950
VILLAGE COLLECTION/DONATION (SAWTRY FOODBANK)	R	Donation received from local village residents to support the Foodbank in providing food parcels to local school children during school half term.	611	-	611	-	-	-
HUNTINGDONSHIRE DISTRICT COUNCIL WINTER SUPPORT GRANT (SAWTRY FOODBANK)	R	Funding received for direct costs associated with recipients of Foodbank parcels.	1,635	272	116	-	-	1,792
NORTHGATE INFO SOLUTIONS DONATION (CARESCO CAVE)	R	Donation received for costs in connection with renovations and improvements to the premises where the CARESCO Cave activity is carried out.	421	-	-	-	-	421
CAMBRIDGESHIRE COUNTY COUNCIL CAPITAL GRANT (CARESCO CAVE)	R	Grant funding received to carry out renovation works to the leasehold building where the CARESCO Cave activity is carried out.	740	-	-	-	-	740
Other funds (balancing figure)	N/a	N/a	37,110	110,783	136,233	2,834	-	14,494
Total Funds as per balance sheet			289,692	184,371	212,831	-	-	261,233

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
✓	✓

Note 27

Charity funds (cont)

27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Where restricted funding has been spent on Tangible Assets, to reallocate funds in order to reduce balance of grant available to spend, and allow for depreciation of assets from unrestricted funding.	£2,194.20

27.4 Designated funds

Planned use	Purpose of the designation	Amount
DEPRECIATION FUND FOR CARESCO CAVE LEASEHOLD IMPROVEMENTS ASSET	Funds transferred from Restricted Income Fund granted for the purpose of carrying out repairs/improvements to a leasehold building, which upon expenditure is considered an unrestricted asset. Funds are designated to cover the depreciation in the accounts over the lifetime of the asset, whilst reducing the balance of the Restricted Income Fund.	£36,170.39
CARESCO CAVE	Funds designated for costs associated with carrying out the activity.	£2,153.43
CHATTERBOX	Funds designated for costs associated with carrying out the activity.	£426.75
CHRISTMAS DAY	Funds designated for costs associated with carrying out the activity.	£1,609.58
COMMUNITY SUPPORT	Funds designated for costs associated with carrying out the activity.	£1,226.85
GREEN END DAY CLUB	Funds designated for costs associated with carrying out the activity.	£10,130.21
SAWTRY FOODBANK	Funds designated for costs associated with carrying out the activity.	£5,808.25
SOUNDS GOOD	Funds designated for costs associated with carrying out the activity.	£453.08
MINIBUS	Funds designated for costs associated with the purchase or lease of a new minibus.	£11,338.16
BUILDING FUND (RESERVES)	Funds set aside for anticipated future costs associated with the purchase or construction of a new building for housing the main CARESCO Centre at such time as the current premises becomes unsuitable (estimated lifespan of current buildings nearing its end).	£45,000.00
6 MONTHS RUNNING COSTS (RESERVES)	Equivalent of estimated 6 months running costs/overheads set aside in the event that income streams are impacted.	£88,860.00