

COMPANY REGISTRATION NUMBER: 05551999

CHARITY REGISTRATION NUMBER: 1111644

**The Bren Project**

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 December 2022**

# **The Bren Project**

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 December 2022**

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# **The Bren Project**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report)**

#### **Year ended 31 December 2022**

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2022 .

#### **Reference and administrative details**

<b>Registered charity name</b>	The Bren Project	
<b>Charity registration number</b>		1111644
<b>Company registration number</b>		05551999
<b>Principal office</b>	New Scene Centre Lime Wood Close Chester CH2 2HH England	
<b>Registered office</b>	Cholmondeley House Dee Hills Park Chester CH3 5AR England	
<b>The trustees</b>	Mr I M Shotton Mr B Harrington Mr D Atkinson Mr R Mayne Mr P Sackett I I Jones	(Resigned 12 October 2022) (Resigned 20 April 2022)
<b>Independent examiner</b>	J A Hargreaves FCA Cholmondeley House Dee Hills Park Chester Cheshire UK CH3 5AR	

**Structure, governance and management**

The charity is controlled by its Memorandum and Articles of Association, and is limited by guarantee as defined by the Companies Act 1985.

**Recruitment and appointment of new trustees**

Membership is open to individuals or organisations which apply to the charity in the form required by the trustees as set out in the governing document. All new staff recruitment shall follow the guidelines laid out in the recruitment and selection policy.

**Related Parties**

During the period covered by this report the charity has not undertaken any transactions with related parties.

**Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **Objectives and activities**

### **1. Background of the Charity**

The Bren Project is a Chester-based charity offering one-to-one supported work placements for people with learning disabilities and autism in Cheshire. We are a registered charity ( 1111644 ) and a company limited by guarantee (5551999). We were founded by Peter Sackett and Grant Wells in 2005, and project work began in 2007. Our Mission Statement is: "to develop the social, emotional and economic wellbeing of learning disabled and autistic people through personalised supported workplace opportunities in partnership with our local community."

### **2. Who We Are**

We have a staff team of 7, comprised of a full-time Charity Manager, two part-time Bike Project Supervisors, two part-time Project Co-Ordinators and a part-time Administration Assistant. We also have a trained and dedicated team of 6 sessional Job Coaches who support beneficiaries while on placement and 10 support volunteers who work with our beneficiaries in our social enterprise cycle workshop. We are based in the Live! New Scene Youth & Community Hub in Newton, Chester, where we have our office and Bren Bikes workshop. We are governed by a dedicated Trustee group comprised of 6 individuals from a wide range of backgrounds, with skills and experience in charity management, project management, disability services, marketing, graphic design, information technology, quality management, fundraising and education. Our Trustees have experience of managing organisations in the private and voluntary sectors and have the commercial awareness to oversee the charity's activities and future development.

### **3. Who We Support**

We work with people who have learning disabilities or autism from the age of 14 upwards, with no upper age limit. Our work includes young people who are experiencing the transition from education to employment, and those disabled adults seen as 'hard-to-reach', i.e. those excluded from mainstream provision and not accessing vocational support elsewhere.

### **4. Our Bespoke Approach and Ethos**

We believe that everyone has the human right to work and engage in productive employment. In 2022, we continue to be the only organisation in Chester and the surrounding area that provides the person-centred, fully supported service that people need to adequately prepare for employment. We are very proud of our approach and confident that this is what makes the difference to the people that we support. We do not offer generic experiences. Instead, we work with individuals to research, identify and adapt their own placement, based on their own needs, skills and aspirations. Our philosophy is to view the supported employment process as a partnership between beneficiaries, parents/carers, schools, businesses, voluntary and community organisations, the public sector and other agencies, all of whom play their part in making the process a success.

### **5. Project Work**

Since our project delivery began in September 2007 we have:

- " worked with over 350 beneficiaries;
- " managed turnover totalling over £1,000,000;
- " received funding from more than 70 funding partners;
- " engaged with more than 160 employer partners in all three sectors;
- " fostered a wide range of project partners in a wide range of industries;" received 100% positive post-placement feedback from beneficiaries and their parents/carers.

In setting its objectives, the Trustees have given careful consideration to the Charity Commission's guidance on public benefit.

## **Achievements and performance**

### **Key Areas of Work in 2022**

#### **1. Internal placements. Bren Bikes.**

We developed Bren Bikes in response to a recognised need on the part of our beneficiaries for pre-placement vocational training. The workshop has established itself as a trusted place for people to bring their bikes for servicing or to buy good value, expertly reconditioned second hand bikes. Not only does this contribute significantly to raising the charity's profile in the local area but it also helps normalise neurodiversity in the workplace when the public sees beneficiaries at work in the workshop, performing important and meaningful roles. The workshop has bounced back from a difficult period under Covid restrictions with undimmed commitment and enthusiasm from both employed staff and volunteers. It remains key to increasing the options we can offer our beneficiaries. In 2022, we offered 60 beneficiary placements at Bren Bikes, with 100% of our beneficiaries reporting and demonstrating an improvement in both their practical and soft skills. We partnered with The Plum Project to provide 100 bikes to refugees in our area. All of these bikes were reconditioned by beneficiaries, helping them to help others, and improving their own self-esteem in the process.

#### **2. Delivery of External Placements**

Throughout 2022, we continued to offer our program of bespoke, supported work placements. We arranged 21 external work placements in 2022, with different placement providers across the private, public and voluntary sectors. 100% of our beneficiaries reported and demonstrated an improvement in their practical and soft skills at the end of their placement.

#### **3. Work with Schools**

In 2022, we continued to work in partnership with a number of schools in Chester and the surrounding area, to provide a program of supported work opportunities for selected students who would find it difficult to engage with the conventional opportunities the schools themselves are able to offer. Our education partners in 2022 included Blacon High School, Bishops High School, Archers Brook, Christleton High School, Chester Catholic High School and Maple Grove School.

#### **4. Fundraising**

Getting back to pre-Covid levels of charitable activity, and the withdrawal of Covid-related government support, made it important to enhance our income stream in 2022. To achieve this, we entered into a very productive partnership with a specialist charitable sector fundraising consultancy. This approach freed up the Charity Manager's time to concentrate on re-establishing the charity's activities rather than fundraising alone.

We were grateful for support from central and local Government and from a Lottery grant during 2021 and 2022, when Covid restrictions constrained the Charity's activities.

## **Financial review**

### **Income:**

We generated a total of £257,640 income in 2022.

### **Expenditure:**

We have delivered our services as anticipated, to budget, taking into account the in-year changes to income which allowed us to increase our budget and expenditure accordingly.

Our operating expenditure for 2022 stands at £192,576.

### **End of Year Position:**

Our balance of funds carried forward as at 31st December 2022 stands at £281,614

### **Reserve Policy:**

A balance of £281,614 is held as our Reserve Funds, all of which is unrestricted. This is in line with our policy of maintaining at least 6 months running costs at all times, in case of issue or withdrawal from a major funder. We have also designated much of the reserves to a new project

## **Plans for future periods**

Looking forward to 2023 the Charity will:

" Continue to approach trusts and foundations to support our work;

" Continue to grow and develop Bren Bikes as a social enterprise to provide opportunities for beneficiaries and, simultaneously, as a commercial business to increase income for the charity; " Continue our relationship with schools in the area to provide specialist placements; " Seek partnership opportunities for a second social enterprise to sit alongside Bren Bikes and widen our offer to beneficiaries; " Seek to establish and/or expand opportunities for pre-and post-placement support of beneficiaries; " Develop our relationship with other funders to explore mutually beneficial partnerships and projects.

## **Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12 May 2023 and signed on behalf of the board of trustees by:

Mr B Harrington

Director

# The Bren Project

## Company Limited by Guarantee

### Independent Examiner's Report to the Trustees of The Bren Project

#### Year ended 31 December 2022

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I report to the trustees on my examination of the financial statements of The Bren Project ('the charity') for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).



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.

J A Hargreaves FCA Independent Examiner

Cholmondeley House Dee Hills Park Chester Cheshire UK CH3 5AR

19 June 2023

# The Bren Project

## Company Limited by Guarantee

### Statement of Financial Activities

(including income and expenditure account)

Year ended 31 December 2022

		2022		2021	
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	148,710	10,000	158,710	60,456
Charitable activities	6	98,786	—	98,786	77,537
Investment income	7	144	—	144	15
<b>Total income</b>		247,640	10,000	257,640	138,008
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	( 182,576)	( 10,000)	( 192,576)	( 158,485)
<b>Total expenditure</b>		( 182,576)	( 10,000)	( 192,576)	( 158,485)
<b>Net income/(expenditure) and net movement in funds</b>					
		65,064	—	65,064	( 20,477)
<b>Reconciliation of funds</b>					
Total funds brought forward		216,549	—	216,549	237,026
<b>Total funds carried forward</b>		281,613	—	281,613	216,549

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**The Bren Project**  
**Company Limited by Guarantee**  
**Statement of Financial Position**  
**31 December 2022**

		<b>2022</b>	<b>2021</b>
	<b>Note</b>	<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible fixed assets	<b>15</b>	5	153
<b>Current assets</b>			
Debtors	<b>16</b>	490	746
Cash at bank and in hand		292,834	218,393
		293,324	219,139
<b>Creditors: amounts falling due within one year</b>	<b>17</b>	11,716	2,742
<b>Net current assets</b>		281,608	216,397
<b>Total assets less current liabilities</b>		281,613	216,550
<b>Net assets</b>		281,613	216,550
<b>Funds of the charity</b>			
Unrestricted funds		281,613	216,550
<b>Total charity funds</b>	<b>20</b>	281,613	216,550

For the year ending 31 December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 12 May 2023 , and are signed on behalf of the board by:

Mr B Harrington

Director

# **The Bren Project**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 December 2022**

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#### **1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Cholmondeley House, Dee Hills Park, Chester, CH3 5AR, England.

#### **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 Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Disclosure exemptions**

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: a) No cash flow statement has been presented for the company. b) Disclosures in respect of financial instruments have not been presented.

##### **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.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**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. 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:

Equipment - 33% 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. 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.

## Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

## 4. Limited by guarantee

The Bren Project is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required, not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

## 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations General fund	22,399	—	22,399
<b>Grants</b>			
Grants receivable Big Lottery	—	10,000	10,000
Grants receivable Carers Trust	—	—	—
Grants receivable HMRC JRS Grant	—	—	—
Grants receivable Westminster Foundation	—	—	—
Grants receivable Fairness Foundation	—	—	—
Grants receivable Earl of Chester Fund	—	—	—
Grants receivable other	126,311	—	126,311
	148,710	10,000	158,710
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations General fund	5,190	—	5,190
<b>Grants</b>			
Grants receivable Big Lottery	—	—	—
Grants receivable Carers Trust	8,016	—	8,016
Grants receivable HMRC JRS Grant	7,000	—	7,000
Grants receivable Westminster Foundation	10,000	—	10,000
Grants receivable Fairness Foundation	3,000	—	3,000
Grants receivable Earl of Chester Fund	2,000	—	2,000
Grants receivable other	25,250	—	25,250
	60,456	—	60,456

## 6. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Other income from charitable activities				
Bren Bikes	98,786	98,786	77,537	77,537
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## 7. Investment income

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	144	144	15	15
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## 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2022 £</b>
General fund	83,484	—	83,484
Big Lottery	—	10,000	10,000
Bren Bikes	96,037	—	96,037
Carers Trust	—	—	—
Support costs	3,055	—	3,055
	-----	-----	-----
	182,576	10,000	192,576
	-----	-----	-----
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General fund	61,948	—	61,948
Big Lottery	—	—	—
Bren Bikes	80,586	—	80,586
Carers Trust	12,921	—	12,921
Support costs	3,030	—	3,030
	-----	----	-----
	158,485	—	158,485
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## 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2022 £</b>	Total fund 2021 £
General fund	83,484	17	83,501	61,948
Big Lottery	10,000	—	10,000	—
Bren Bikes	96,037	—	96,037	80,586
Carers Trust	—	—	—	12,921
Governance costs	—	3,038	3,038	3,030
	-----	-----	-----	-----
	189,521	3,055	192,576	158,485
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## 10. Analysis of support costs

Analysis of support costs activity 7 £	<b>Total 2022 £</b>	Total 2021 £
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Governance costs	3,038	3,038	3,030
Support costs - Other costs type 1	17	17	—
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	3,055	3,055	3,030
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**11. Net income/(expenditure)**

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

	<b>2022</b>	2021
	<b>£</b>	£
Depreciation of tangible fixed assets	148	174
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**12. Independent examination fees**

	<b>2022</b>	2021
	<b>£</b>	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	1,526	1,440
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**13. Staff costs**

The average head count of employees during the year was 6 (2021: 5 ). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2022</b>	2021
	<b>No.</b>	No.
Number of staff - Admin	6	5
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No employee received employee benefits of more than £60,000 during the year (2021: Nil).

**14. Trustee remuneration and expenses**

Trustees are not normally paid any remuneration by the charity.

**15. Tangible fixed assets**

	<b>Equipment</b>
	<b>£</b>
<b>Cost</b>	
<b>At 1 January 2022 and 31 December 2022</b>	5,576
	-----
<b>Depreciation</b>	
At 1 January 2022	5,423
Charge for the year	148
	-----
<b>At 31 December 2022</b>	5,571
	-----
<b>Carrying amount</b>	
<b>At 31 December 2022</b>	5
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At 31 December 2021	153
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**16. Debtors**

	<b>2022</b>	2021
	<b>£</b>	£
Other debtors	490	746
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**17. Creditors: amounts falling due within one year**

	<b>2022</b>	2021
	<b>£</b>	£
Accruals and deferred income	11,716	1,440
Pension creditor	—	1,302
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	11,716	2,742
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## 18. Deferred income

	2022	2021
	£	£
Amount deferred in year	10,000	—
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## 19. Pensions and other post retirement benefits

### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £ 2,252 (2021: £ 1,895 ).

## 20. Analysis of charitable funds

### Unrestricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	(46,760)	148,710	(86,539)	—	15,411
Bren Bikes	113,890	98,786	(96,037)	—	116,639
Carers Trust	—	—	—	—	—
New project designated funds.	149,419	144	—	—	149,563
	-----	-----	-----	----	-----
	216,549	247,640	(182,576)	—	281,613
	-----	-----	-----	----	-----
	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
General funds	(36,326)	52,440	(64,978)	2,105	(46,759)
Bren Bikes	116,939	77,537	(80,586)	—	113,890
Carers Trust	7,009	8,016	(12,921)	(2,104)	—
New project designated funds.	149,404	15	—	—	149,419
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	237,026	138,008	(158,485)	1	216,550
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Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

### Restricted funds

	At 1 January 2022	Income	Expenditure	Transfers	At 31 December 2022
	£	£	£	£	£
Big Lottery	—	10,000	(10,000)	—	—
	----	-----	-----	----	----
	At 1 January 2021	Income	Expenditure	Transfers	At 31 December 2021
	£	£	£	£	£
Big Lottery	—	—	—	—	—
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Big Lottery Fund - Awards for all funding was received as a Post Covid fund towards general running costs.

## 21. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	5	5
Current assets	293,324	293,324
Creditors less than 1 year	(11,716)	(11,716)
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<b>Net assets</b>	<b>281,613</b>	<b>281,613</b>
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	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	153	153
Current assets	219,139	219,139
Creditors less than 1 year	(2,742)	(2,742)
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<b>Net assets</b>	<b>216,550</b>	<b>216,550</b>
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This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.