

Registered number: 06488911
Charity number: 1125534

PLANTS AND PEOPLE AFRICA LIMITED
(A company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

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PLANTS AND PEOPLE AFRICA LIMITED
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PLANTS AND PEOPLE AFRICA LIMITED
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2023**

Trustees

Dr D J Goyder
A M Heath
J Riggs
K Wilson

Company registered number

06488911

Charity registered number

1125534

Registered office

99 Ridgmount Gardens, London, WC1E 7AZ

Company secretary

Roger Heath

PLANTS AND PEOPLE AFRICA LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2023

The Trustees present their annual report together with the financial statements of the company for the year 1 July 2022 to 30 June 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the charities 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) issued in October 2019.

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. POLICIES AND OBJECTIVES

In the overseeing of the carrying out of the activities of Plants and People Africa the Trustees have had regard to the guidance issued by the Charity Commission on public benefit.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

- 1 To advance the education of the public in the subject of Botany.
- 2 To promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment by promoting biological diversity.
- 3 The relief of financial hardship among people living or working in Botswana by providing such persons with goods which they could not otherwise afford through lack of means.

c. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

Object 1: To advance the education of the public in the subject of Botany.

PAPA undertakes botanical surveys in areas of public concern in Botswana namely the Okavango Delta, the Central Kalahari Game Reserve (CKGR) and most recently around the Makgadikgadi Salt Pans with particular attention to detailed photographic and written documentation of the specimens encountered in a consistent standardized form. This information is collated with earlier observations through a georeferenced database of the findings created by Jeff Riggs. The extension of PAPA's project to include the CKGR and the Makgadikgadi was at the request of The Department of Wildlife and National Parks (DWNP), a Botswana government department. This meshes with the work PAPA has already done with the San people and will also provide field guide information for this area enabling the DWNP and the San to better manage the CKGR for the benefit of people and wildlife alike.

The work in the Makgadikgadi contributes to the project to establish a UNESCO Biosphere Reserve in the salt pans.

In collaboration with RBG Kew, PAPA establishes the authoritative identity of these specimens to create baseline illustrated inventories suited to subsequent monitoring of flora for conservation goals in Object 2. Collected plant specimens are lodged with RBG Kew and Botswana National Herbarium (both Herbaria of Record), where they are authoritatively identified before being added to these international and national reference collections. PAPA then supplies authoritatively named plant specimens to three national teaching herbaria in Botswana, namely the Okavango Research Institute, the University of Botswana and the Botswana University of Agriculture and Natural Resources [BUAN] so ensuring an accurate link between plant identification either in their herbaria, or in the field through the Field Guide and, eventually, through the database on the internet.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2023

PAPA provides information on native and alien plants, through print and via the web for training schemes of wildlife guides, participants in environmental programmes and undergraduate and postgraduate students.

Object 2: To promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment by promoting biological diversity.

Through manipulation of the specimen database, created under Object 1, produce user-friendly, highly illustrated printed field guides and on-line interactive sites as tools empowering local people in the management of conservation issues of the complete Okavango Delta, Central Kalahari Game Reserve and Makgadikgadi Salt Pans floras.

Further PAPA analyses the specimen database to identify non-native plant species introduced to the Delta. Based on this analysis PAPA then seeks evidence of species from within this group that are showing invasive behaviour, and which are damaging the Delta ecosystem. This threatens the wildlife balance and hence the day to day earning capacity of the local people. This activity is conducted in cooperation with the Botswana Department of Wildlife and National Parks, the Okavango Research Institute of the University of Botswana, the Botswana University of Agriculture and Natural Resources, Botswana Water Affairs (Government Water Dept) and the Southern Africa Regional Environment Programme (SAREP) and the CABI Invasive Species Compendium.

Object 3: The relief of financial hardship among people living or working in Botswana by providing such persons with goods which they could not otherwise afford through lack of means.

PAPA collects clothing for young children and adults in families affected by AIDS. This clothing is supplied direct to two bodies involved with these individuals in Maun, Botswana namely Bana Ba Letsatse and the Breath of God ministries. PAPA also provides aid for specific projects such as water supply.

d. VOLUNTEERS

The Charity's trustees, directors and staff supply their services exclusively as volunteers.

Achievements and performance

a. REVIEW OF ACTIVITIES

Preamble.

The year ending 30th June 2023 was seriously impacted by Roger and Alison Heath both contracting Covid 19 during the year.

No travel to Africa was possible and the amount of activity in the UK was severely limited and mainly directed to refining existing data and ensuring its maximum use by inserting it into the data banks at RBG Kew.

Some work continued with other researchers on their papers and further images were contributed.

The year saw continued activity to refine data collected and to increase legacy arrangements to ensure the ongoing benefits arising out of the project.

Support for the project continues to be received from RBG Kew.

Object 1: To advance the education of the public in the subject of Botany.

Refining the data bank and adding additional data, a large task, continues. Continuing examination of the image content of the data bank is taking place with a view to perfecting all of the data bank's 6500 images.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2023

PAPA continues to seek ways of ensuring that the data legacy of its work continues to be available to the greatest number of individuals and institutions.

PAPA has continued its relationship with The Royal Botanic Gardens Kew, UK. PAPA has continued and widened its contribution to include data such as commonly used names and local uses and beliefs for plants.

PAPA's "Field Guide to the Plants of Northern Botswana" has now been cited in academic publications including doctoral theses.

As a result of PAPA images in Kew's POWO on line facility researchers are being referred to PAPA for the supply of specific plant images tailored to researchers requirements.

During the year PAPA has :-

- 1 Started the production of an enlarged edition of the PAPA "Field Guide to the Plants of Northern Botswana".
- 2 Edited and supplied images for a Wetland Plants Book of Botswana by Naidu Kurungundla which has been published.

Object 2: To promote for the benefit of the public the conservation, protection and improvement of the physical and natural environment by promoting biological diversity.

The Kalahari Conservation Society (KCS) is an authoritative Botswanan government 'quango' and administers many wildlife and environmental schemes throughout the country. KCS, recognising the value of accurate species identification in wildlife management schemes, continues to distribute the PAPA Field Guide to the Plants of Northern Botswana throughout the country.

As mentioned in Objective 1 above PAPA has supplied further images and data to the RBG Kew UK data base, POWO, to enable improved easy access by the public to information on plants.

From the UK PAPA continued to support the National Geographic project entitled "National Geographic Okavango Wilderness Project" to publicise biodiversity.

The website "Tropical Forages", a Selection Knowledge Tool for the International Centre for Tropical Agriculture is using PAPA images. This site receives over 500,000 visits per annum.

Jeff Riggs continues work to produce a stand-alone copy of the interactive database which PAPA uses to record the data from its plant collecting programme, for use as a plant identification tool and data bank associated with PAPA's working collection at BUAN. He is currently updating the PAPA Database to the new MS Windows 11 standards.

The above evidence illustrates that both the PAPA database and the published Guides continue to be recognised as authoritative tools empowering local people in the management of conservation.

Object 3 The relief of financial hardship among people living or working in Botswana by providing such persons with goods which they could not otherwise afford through lack of means.

As Alison and Roger Heath were unable to go to Botswana in this company year there was no activity in fulfilling this objective.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2023

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to be wound down in an orderly fashion. Further details regarding the adoption of the winding down basis can be found in the Accounting Policies.

b. FINANCIAL REVIEW

The charity's principal sources of funds are personal donations and contributions in kind to its projects.

The charity also benefits from a minor income from the writing of articles and royalties arising from the sale of the field guide.

Expenditure has comfortably supported the key objectives of the charity.

It is the policy of the charity given its size and imminent wind down to hold reserves as readily accessible cash at bank.

c. RESERVES POLICY

It is the policy of the charity given its size and imminent wind down to hold reserves as readily accessible cash at bank.

One individual is pledged to provide at least £5,000 per annum should the company need it to fulfil its objectives. Due to the absence of field work in Botswana in the years to 30 June 2023 minimal expenses were incurred and given the level of cash on the company's balance sheet the £5,000 was again not drawn down in the year.

Reserves as at 30 June 2023 were negative and totalled £2,967 but this included £22,753 cash at bank which is deemed adequate for the foreseen activities.

Structure, governance and management

a. CONSTITUTION

The company is registered as a charitable company limited by guarantee and was set up by a Trust deed.

The principal object of the company is that of a botanical charity.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

Plants and People Africa's (PAPA's) relationship with RBG Kew continues to be close and no immediate threats are visible.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2023

Historically PAPA's activities in the field were enabled by the Botswana safari operator, Sanctuary Retreats, part of the Abercrombie and Kent Group. The activities of the so named ISIL appear to have had a reduced effect on World tourist bookings and during this reporting year Botswana historically has been seen as one of the safer destinations. PAPA is continuing to monitor this situation.

Dengue Fever, a possible threat in Botswana, does not seem to have manifested itself yet but a close watch is being kept on the situation.

The threat posed by Covid 19 has resulted in an inability to carry out further field work. However, the company does have enough material and has made a sufficient number of collections to continue to fulfil its objectives. Notably the production of a second edition of the Field Guide to Northern Botswana is going ahead and will deal with twice the number of species featured in the first edition.

Plans for future periods

a. FUTURE DEVELOPMENTS

Both Roger and Alison Heath aged 82 and 79 respectively, were hard hit by a second bout of Covid 19 in August 2022 and in Alison Heath's case the covid has developed into the aggravation of a complicated health situation to which there is currently no solution and no visible improvement.

Mrs Heath's illness presents itself as a suite of conditions requiring numerous specialists.

Currently there is no likelihood of the Heaths being able to continue their work in Botswana for which Plants and People Africa Ltd was incorporated.

The Directors and the Trustees of the Company have therefore reluctantly decided to close down Plants and People Africa Ltd.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Plants and People Africa Limited for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 JUNE 2023

This report was approved by the Trustees, on 24-04-2024 at 10:17 BST and signed on their behalf by:

A M Heath
Trustee

DocuSigned by:

Alison Heath

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PLANTS AND PEOPLE AFRICA LIMITED
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2023**

	No	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
INCOME FROM:				
Donations and legacies	2	5	5	91
Charitable activities	3	32	32	15
Investments	4	6	6	48
TOTAL INCOME		43	43	154
EXPENDITURE ON:				
Raising funds		520	520	650
Charitable activities		2,642	2,642	2,064
TOTAL EXPENDITURE	6	3,162	3,162	2,714
NET EXPENDITURE BEFORE OTHER RECOGNISED GAINS AND LOSSES		(3,119)	(3,119)	(2,560)
NET MOVEMENT IN FUNDS		(3,119)	(3,119)	(2,560)
RECONCILIATION OF FUNDS:				
Total funds brought forward		152	152	2,712
TOTAL FUNDS CARRIED FORWARD		(2,967)	(2,967)	152

The notes on pages 10 to 16 form part of these financial statements.

PLANTS AND PEOPLE AFRICA LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 06488911

BALANCE SHEET
AS AT 30 JUNE 2023

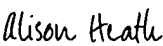
	Note	£	2023 £	£	2022 £
CURRENT ASSETS					
Stocks	9	2,081		2,601	
Cash at bank and in hand		22,753		25,202	
		<u>24,834</u>		<u>27,803</u>	
CREDITORS: amounts falling due within one year					
	10	(27,801)		(3,342)	
NET CURRENT (LIABILITIES)/ASSETS			<u>(2,967)</u>		<u>24,461</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>(2,967)</u>		<u>24,461</u>
CREDITORS: amounts falling due after more than one year					
	11		-		(24,309)
NET (LIABILITIES)/ASSETS			<u>(2,967)</u>		<u>152</u>
CHARITY FUNDS					
Unrestricted funds	12		(2,967)		152
TOTAL (DEFICIT)/FUNDS			<u>(2,967)</u>		<u>152</u>

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

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 24-04-2024 | 10:17 BST and signed on their behalf, by:

DocuSigned by:

A M Heath Trustee
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The notes on pages 10 to 16 form part of these financial statements.

PLANTS AND PEOPLE AFRICA LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (issued in October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Plants and People Africa Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Going concern

The Directors and the Trustees of the Company have therefore reluctantly decided to close down Plants and People Africa Ltd. The long term liabilities have therefore been treated as due within one year.

1.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. ACCOUNTING POLICIES (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Tangible fixed assets and depreciation

All assets costing more than £150 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant and machinery	-	Over 5 years
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1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.8 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1. ACCOUNTING POLICIES (continued)

1.9 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation.

1.11 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	5	5	91
<i>Total 2022</i>	<i>91</i>	<i>91</i>	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Royalties received	32	32	15
<i>Total 2022</i>	15	15	

4. INVESTMENT INCOME

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Investment income	6	6	13
Other interest received	-	-	35
	6	6	48
<i>Total 2022</i>	48	48	

5. SUPPORT COSTS

	Charitable donations £	Total 2023 £	Total 2022 £
Accountancy	2,190	2,190	1,992
Bank charges	65	65	36
Foreign exchange difference	387	387	-
Depreciation	-	-	36
	2,642	2,642	2,064
<i>Total 2022</i>	2,064	2,064	

During the year ended 30 June 2023, the company incurred the following Governance costs:

£2,190 (2022 - £1,992) included within the table above in respect of Charitable donations.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

6. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Depreciation 2023 £	Other costs 2023 £	Total 2023 £	Total 2022 £
Expenditure on fundraising trading	-	520	520	650
Costs of raising funds	-	520	520	650
Charitable donations	-	2,642	2,642	2,064
	-	3,162	3,162	2,714
<i>Total 2022</i>	36	2,678	2,714	

7. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2023 £	2022 £
Depreciation of tangible fixed assets: - owned by the charity	-	36

During the year, no Trustees received any remuneration (2022 - £NIL).

During the year, no Trustees received any benefits in kind (2022 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2022 - £NIL).

8. TANGIBLE FIXED ASSETS

	Plant and machinery £
Cost	
At 1 July 2022 and 30 June 2023	22,554
Depreciation	
At 1 July 2022 and 30 June 2023	22,554
Net book value	
At 30 June 2023	-
<i>At 30 June 2022</i>	-

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

9. STOCKS

	2023 £	2022 £
Finished goods and goods for resale	2,081	2,601

10. CREDITORS: Amounts falling due within one year

	2023 £	2022 £
Other creditors	26,001	-
Accruals and deferred income	1,800	3,342
	<u>27,801</u>	<u>3,342</u>

11. CREDITORS: Amounts falling due after more than one year

	2023 £	2022 £
Other creditors	-	24,309

12. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 July 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
Unrestricted funds				
General Funds - all funds	152	43	(3,162)	(2,967)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
General Funds - all funds	2,712	154	(2,714)	152
Total of funds	2,712	154	(2,714)	152

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 July 2022 £	Income £	Expenditure £	Balance at 30 June 2023 £
General funds	152	43	(3,162)	(2,967)

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 July 2021 £	Income £	Expenditure £	Balance at 30 June 2022 £
General funds	2,712	154	(2,714)	152

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	24,834	24,834
Creditors due within one year	(27,801)	(27,801)
	<u>(2,967)</u>	<u>(2,967)</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	27,803	27,803
Creditors due within one year	(3,342)	(3,342)
Creditors due in more than one year	(24,309)	(24,309)
	<u>152</u>	<u>152</u>