

Charity Number: 1180844
CHARITABLE INCORPORATED ORGANISATION (CIO)

TISSUE VIABILITY SOCIETY (TVS)
WORKING NAME: SOCIETY OF TISSUE VIABILITY

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER 2023

NORTHOVER & CO ACCOUNTANTS LTD
CHARTERED ACCOUNTANTS
132A BOURNEMOUTH ROAD
CHANDLERS FORD,
HAMPSHIRE
SO53 3AL

TISSUE VIABILITY SOCIETY (TVS)

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TISSUE VIABILITY SOCIETY (TVS)**LEGAL AND ADMINISTRATIVE INFORMATION**

Tissue Viability Society is an unincorporated entity and a registered charity governed by its memorandum and articles of association. The charity adopted a working name of Society of Tissue Viability, which was voted upon at the 2021 AGM and was formally adopted by the charity in February 2022. The legal name of the charity remains unchanged at this time.

CHARITY NUMBER 1180844

DATE OF REGISTRATION 26 November 2018

TRUSTEES

CHAIR Jeannie Donnelly - until Sept 2023
Sarah Gardner - from Sept 2023

VICE-CHAIR Sarah Gardner - until Sept 2023
Jeannie Donnelly - from Sept 2023

TREASURER David Hibbitt

DEUPTY TREASURER Kate Williams

OTHER TRUSTEES Srinivasa Budithi
Ina Farrelly
Madeleine Flanagan - appointed Sept 2023
Clare Greenwood
Natasha Levy
Ayesha Marshall - appointed Jan 2023
Victoria Murray
Sharon Neil
Fran Norman
Samantha Rooney
Sharon Scattergood
Joanna Swan
Gill Sykes - resigned Sept 2023
Connie Traynor
Samantha Wharton - resigned Jan 2023
Peter Worsley

PRINCIPAL ADDRESS Clinical Trials Research Unit
University of Leeds
Leeds
LS2 9JT

ACCOUNTANTS Northover & Co. Accountants Ltd
132A Bournemouth Road,
Chandlers Ford,
Hampshire
SO53 3AL

BANKERS Lloyds Bank PLC
120 Lewisham High Street
London
SE13 6JG

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
TISSUE VIABILITY SOCIETY**

I report on the accounts of the company for the year ended 31st December 2023 which are set out on pages 3 to 11.

RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the accounts and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is permissible.

Having satisfied myself that the charity is not subject to an audit and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;**
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and**
- state whether particular matters have come to my attention.**

BASIS OF INDEPENDENT EXAMINER'S REPORT

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which agree with the accounting records and comply with the accounting requirements of section 396 of the Companies act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michael Northover

.....

Date..... September 2024.....

**M A Northover TD FCA on behalf of
NORTHOVER & CO ACCOUNTANTS LIMITED
CHARTERED ACCOUNTANTS
132A BOURNEMOUTH ROAD
CHANDLERS FORD, HAMPSHIRE
SO53 3AL**

**TISSUE VIABILITY SOCIETY (TVS)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

3.

SUMMARY INCOME AND EXPENDITURE ACCOUNT

		<u>Restricted</u>	<u>Unrestricted</u>	<u>TOTAL FUNDS</u>	
	<u>Notes</u>	<u>Funds</u>	<u>Funds</u>	<u>2023</u>	<u>2022</u>
INCOMING RESOURCES					
Incoming resources from generated funds					
Project income	(4)	238,402	107,232	345,634	415,103
Subscriptions		-	28,015	28,015	20,316
Donations and legacies	(6)	-	1,072	1,072	301
Investment income	(7)	-	287	287	22
Other income		-	-	-	-
TOTAL INCOMING RESOURCES		238,402	136,606	375,008	435,742
RESOURCES EXPENDED					
Project expenditure	(4)	286,460	83,196	369,656	295,705
Strategy/mission expenditure	(8)	-	7,446	7,446	7,749
Charitable activities	(9)	-	41,774	41,774	61,547
TOTAL EXPENDITURE		286,460	132,416	418,876	365,001
NET INCOMING RESOURCES FOR THE YEAR BEFORE TRANSFERS		(48,058)	4,190	(43,868)	70,741
Transfers between funds		-	-	-	-
NET INCOME/(DEFICIT) FOR THE YEAR		(48,058)	4,190	(43,868)	70,741
Total funds brought forward		148,943	198,038	346,981	276,240
TOTAL FUNDS CARRIED FORWARD		100,885	202,228	303,113	346,981

The Income and Expenditure Account includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

**TISSUE VIABILITY SOCIETY (TVS)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

4.

COMPARATIVE SUMMARY INCOME AND EXPENDITURE ACCOUNT 2022

		<u>Restricted</u>	<u>Unrestricted</u>	<u>TOTAL</u> <u>FUNDS</u>
	<u>Notes</u>	<u>Funds</u>	<u>Funds</u>	<u>2022</u>
INCOMING RESOURCES				
Incoming resources from generated funds				
Project income	(5)	319,281	95,822	415,103
Subscriptions		-	20,316	20,316
Donations and legacies	(6)	-	301	301
Investment income	(7)	-	22	22
Other income		-	-	-
TOTAL INCOMING RESOURCES		<u>319,281</u>	<u>116,461</u>	<u>435,742</u>
RESOURCES EXPENDED				
Project expenditure	(5)	213,971	81,734	295,705
Strategy/mission expenditure	(8)	-	7,749	7,749
Charitable activities	(9)	-	61,547	61,547
TOTAL EXPENDITURE		<u>213,971</u>	<u>151,030</u>	<u>365,001</u>
NET INCOMING RESOURCES FOR THE YEAR BEFORE TRANSFERS		<u>105,310</u>	<u>(34,569)</u>	<u>70,741</u>
Transfers between funds		(57,725)	57,725	-
NET INCOME/(DEFICIT) FOR THE YEAR		<u>47,585</u>	<u>23,156</u>	<u>70,741</u>
Total funds brought forward		<u>101,358</u>	<u>174,882</u>	<u>276,240</u>
TOTAL FUNDS CARRIED FORWARD		<u>148,943</u>	<u>198,038</u>	<u>346,981</u>

**TISSUE VIABILITY SOCIETY (TVS)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023**

5.

BALANCE SHEET AS AT 31ST DECEMBER 2023

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
CURRENT ASSETS			
Debtors	(12)	148,556	<i>204,789</i>
Cash at bank and in hand		192,069	<i>172,773</i>
		<u>340,625</u>	<u><i>377,562</i></u>
CREDITORS:			
Amounts falling due within one year	(13)	37,512	<i>30,581</i>
		<u>37,512</u>	<u><i>30,581</i></u>
NET CURRENT ASSETS		<u>303,113</u>	<u><i>346,981</i></u>
NET ASSETS		<u>303,113</u>	<u><i>346,981</i></u>
CAPITAL			
Unrestricted funds			
General fund	(14)	202,228	<i>198,038</i>
Restricted funds	(15)	100,885	<i>148,943</i>
		<u>303,113</u>	<u><i>346,981</i></u>

The financial statements were approved by the board on

and signed on its behalf by:

.....
Sarah Gardner
Chair

1 ACCOUNTING POLICIES

1.11 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Tissue Viability Society 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.

1.12 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 Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund are set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

1.13 Income

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

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

1.14 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.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

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

1.15 Tangible fixed assets

The cost of tangible fixed assets, if any, is expended to the Income & Expenditure Account in the periods of acquisition.

Website design costs, if any, are written off in the year they are incurred.

1.16 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.17 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.

1.18 Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**TISSUE VIABILITY SOCIETY (TVS)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

7.

1 ACCOUNTING POLICIES (cont.)

1.19 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Basic financial assets, which include debtors and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities, including creditors, are initially recognised at transaction price and are subsequently carried at amortised cost using the effective interest method. Financial liabilities classified as payable within one year are not amortised.

1.20 Taxation

The charity is exempt from corporation tax on its charitable activities.

1.21 Going concern

At the time of approving the financial statements and after considering current and ongoing Projects and financial commitments, the trustees have a reasonable expectation that the Charity has adequate resources to continue its operational existence for the next 12 month period, a period which they consider sufficient enough, to be able to make suitable strategic decisions concerning the Society's future, should its financial circumstances unexpectedly deteriorate or change. Thus the holding trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

2 TRUSTEES' RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial period which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the society will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the society and which enable them to ascertain the financial position of the society and which enable them to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

3 RESERVES POLICY

The charity regulations require the society to define its policy in respect of reserves.

The trustees consider that as it no longer has full time employees with a permanent base, that it hold sufficient reserves to insure that it can continue its activities satisfactorily for a period of least 12 months even if its income was significantly reduced. However the Trustees do consider the Charity's ongoing viability on an annual basis. Any funds and ongoing income not required for immediate needs is put on deposit to maximise interest and drawn upon as required.

**TISSUE VIABILITY SOCIETY (TVS)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

8.

4 TOTAL PROJECT INCOME & EXPENDITURE

PROJECT INCOME & EXPENDITURE - UNRESTRICTED

			2023	<i>2022</i>
	Income	Expenditure	Surplus/ (Deficit)	<i>Surplus/ (Deficit)</i>
Journals	33,485	32,819	666	8,280
Education Programme Facilitator	-	8,526	(8,526)	(9,904)
Corporate Sponsors - 40% donation element	34,817	-	34,817	40,880
Educational Endorsements	11,500	3,392	8,108	4,000
Study Days	20,430	19,748	682	(9,135)
Webinars	7,000	3,672	3,328	(700)
WReN	-	15,039	(15,039)	(19,333)
	107,232	83,196	24,036	<i>14,088</i>

PROJECT INCOME & EXPENDITURE - RESTRICTED

	Income	Expenditure	Surplus/ (Deficit)	<i>Surplus/ (Deficit)</i>
Educational Grants 2023	54,554		54,554	61,800
Educational Grants received 2022 (transfer from 2022 to 2023 Conference)	(58,800)	-	(58,800)	-
Transfer Conf Income from 2022 to 2023	(66,463)	-	(66,463)	-
TVS Conference 2023	227,465	189,906	37,559	29,157
Legs Matter Project	53,139	72,899	(19,760)	29,056
Skin Care Champions	17,567	12,884	4,683	(12,703)
Stop the Pressure	10,940	10,771	169	(2,000)
	238,402	286,460	(48,058)	<i>105,310</i>

TOTAL PROJECT INCOME & EXPENDITURE

	Income	Expenditure	Surplus/ (Deficit)	<i>Surplus/ (Deficit)</i>
	345,634	369,656	(24,022)	<i>119,398</i>

5 TOTAL PROJECT INCOME & EXPENDITURE (COMPARATIVE)

PROJECT INCOME & EXPENDITURE - UNRESTRICTED (COMPARATIVE)

			<i>2022</i>
	<i>Income</i>	<i>Expenditure</i>	<i>Surplus/ (Deficit)</i>
Journals	31,632	23,352	8,280
Education Programme Facilitator	-	9,904	(9,904)
Corporate Sponsors - 40% donation element	40,880	-	40,880
Educational Endorsements	10,500	6,500	4,000
Study Days	12,810	21,945	(9,135)
Webinars	-	700	(700)
WReN	-	19,333	(19,333)
	95,822	81,734	<i>14,088</i>

**TISSUE VIABILITY SOCIETY (TVS)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

9.

5 TOTAL PROJECT INCOME & EXPENDITURE (COMPARATIVE) (CONT.)

PROJECT INCOME & EXPENDITURE - RESTRICTED (COMPARATIVE)

	<i>Income</i>	<i>Expenditure</i>	<i>2022 Surplus/ (Deficit)</i>
Educational Grants	61,800	-	61,800
TVS Conference	200,674	171,517	29,157
Legs Matter Project	49,737	20,681	29,056
Skin Care Champions	2,070	14,773	(12,703)
Stop the Pressure	5,000	7,000	(2,000)
	<u>319,281</u>	<u>213,971</u>	<u>105,310</u>

TOTAL PROJECT INCOME & EXPENDITURE (COMPARATIVE)

	<i>Income</i>	<i>Expenditure</i>	<i>2022 Surplus/ (Deficit)</i>
	<u>415,103</u>	<u>295,705</u>	<u>119,398</u>

6 DONATIONS AND LEGACIES

	<u>2023</u>	<u>2022</u>
Donations	<u>1,072</u>	<u>301</u>

7 INVESTMENT INCOME

	<u>2023</u>	<u>2022</u>
Interest receivable	<u>287</u>	<u>22</u>

8 STRATEGY/MISSION EXPENSES

	<u>2023</u>	<u>2022</u>
EPUAP	406	1,280
EWMA	1,130	1,794
Scholarships	4,499	4,467
Other conferences	1,411	208
	<u>7,446</u>	<u>7,749</u>

9 CHARITABLE EXPENDITURE - UNRESTRICTED

	<u>2023</u>	<u>2022</u>
SUPPORT COSTS		
Marketing, website and rebranding costs	14,232	38,220
Administration assistant	17,731	17,223
Council expenses - trustees fees	-	-
Printing, postage and stationery	125	28
Paypal charges	276	173
Bank charges	129	114
Just Giving charges	216	7
Insurance	1,288	1,270
Subscriptions	-	451
Meeting expenses	2,809	632
Sundry expenses	228	229
	<u>37,034</u>	<u>58,347</u>
Carried forward	<u>37,034</u>	<u>58,347</u>

**TISSUE VIABILITY SOCIETY (TVS)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

10.

9 CHARITABLE EXPENDITURE - UNRESTRICTED (CONT.)	<u>2023</u>	<u>2022</u>
GOVERNANCE COSTS		
Independent examination	4,740	3,200
Council expenses	-	-
	<u>4,740</u>	<u>3,200</u>
TOTAL CHARITABLE EXPENDITURE	<u>41,774</u>	<u>61,547</u>

10 STAFF COSTS

The average number of staff employed during the year was 0 (2022: 0).

There were no employees whose annual remuneration was £60,000 or more.

11 TRUSTEES REMUNERATION AND EXPENSES

During the year, amounts were paid/reimbursed to the trustees of the charity as follows:

	<u>2023</u>	<u>2022</u>
Speaker fees	700	2,040
Educational Programme Facilitator	8,810	8,464
Consultant fees	-	1,794
Travel expenses	<u>2,132</u>	<u>2,781</u>
	<u>11,642</u>	<u>15,079</u>

Speaker fees were paid to 3 Trustees (2022: 1) for preparation and speaking at society Study Days.

Education endorsement fees were paid to 0 Trustees (2022: 0) for review work undertaken on educational materials as part of the Educational Endorsement offering.

Education Programme Facilitator fees were paid to 1 Trustee for consultancy work on the organisation of study days and other organisational work regarding the annual conferences and other charity services.

No remuneration was paid to any Trustees during the year.

12 DEBTORS

	<u>2023</u>	<u>2022</u>
Trade debtors	33,485	31,632
Amounts due from Pink@Pink TVS Ltd	114,171	172,022
Prepayments and accrued income	<u>900</u>	<u>1,135</u>
	<u>148,556</u>	<u>204,789</u>

13 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2023</u>	<u>2022</u>
Trade creditors	1,513	2,979
Accruals and deferred income	<u>35,999</u>	<u>27,602</u>
	<u>37,512</u>	<u>30,581</u>

**TISSUE VIABILITY SOCIETY (TVS)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

11.

14 UNRESTRICTED FUNDS	Funds B/Fwd	Income	Expenditure	Transfers	Funds C/Fwd
General funds	198,038	136,606	(132,416)	-	202,228
	<u>198,038</u>	<u>136,606</u>	<u>(132,416)</u>	<u>-</u>	<u>202,228</u>
15 RESTRICTED FUNDS	Funds B/Fwd	Income	Expenditure	Transfers	Funds C/Fwd
Educational Grants rec'd 2023	0	54,554	-	-	54,554
Educational Grants rec'd 2022 trf to 2023	-	(58,800)	-	58,800	-
Trf 2023 Conference Income from 2022	-	(66,463)	-	66,463	-
TVS Conference 2023	97,238	227,465	(189,906)	(125,263)	9,534
Legs Matter	60,741	53,139	(72,899)	-	40,981
Skin Care Champions	(7,036)	17,567	(12,884)	-	(2,353)
STOP the Pressure	(2,000)	10,940	(10,771)	-	(1,831)
	<u>148,943</u>	<u>238,402</u>	<u>(286,460)</u>	<u>-</u>	<u>100,885</u>

Educational Grants

The charity receives sponsorship through direct sponsorship or through our tiered corporate membership system to provide grants to healthcare professionals to enable them to attend the TVS conferences and exhibitions. The healthcare professionals will receive a grant to cover travel and accommodation costs for the event, as well as covering the cost of attending the events.

TVS Conference

The charity holds an annual conference covering a wide range of topics within the remit of the charity to enhance the knowledge and awareness of these topics for healthcare professionals across the country. The charity receives sponsorship and grants to enable this conference to be held.

Legs Matter

Legs Matter is a coalition of organisations working together to increase awareness, understanding and action on lower leg and foot conditions among the public and healthcare professionals through year-round activities and communications.

Skin Care Champions

Skin Care Champions provides people working in care homes and home care agencies a trusted programme of cost-effective and easily accessible education and support skin health and wound healing.

STOP the Pressure

Stop The Pressure aims to create a significant culture shift and eliminate avoidable pressure ulcers in acute, community and mental health provider settings through a variety of activities to support healthcare professional, including hosting free webinars with expert speakers leading informative sessions, putting together training sessions for organisations and developing graphics and posters which can be adapted locally.

16 RELATED PARTIES

Pink@Pink TVS Ltd is a company registered in England and Wales (Company Number: 08199801) which acts on behalf on Tissue Viability Society in the organisation and management of several of the charity's funds and events. The company is currently owned and managed by individuals whom are not trustees of the charity. The charity maintains oversight of the financial dealings of the company through regular management reporting by the company to the charity.

Listed below is an overall summary of the transactions which have been undertaken on behalf of the charity.

	<u>2023</u>	<u>2022</u>
Income	238,402	319,281
Expenditure	286,460	213,971
	<u>(48,058)</u>	<u>105,310</u>
Amounts due from Pink@Pink TVS Ltd - Disclosed within Debtors	<u>£114,171</u>	<u>£172,022</u>

**TISSUE VIABILITY SOCIETY (TVS)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

12.

17 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2023</u>
As at 31 December 2023			
Debtors	34,385	114,171	148,556
Bank and Cash	192,069	-	192,069
Creditors	(37,512)	-	(37,512)
	<u>188,942</u>	<u>114,171</u>	<u>303,113</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>2022</u>
As at 31 December 2022			
Debtors	42,967	161,822	204,789
Bank and Cash	167,797	4,975	172,772
Creditors	(30,271)	(310)	(30,581)
	<u>180,493</u>	<u>166,487</u>	<u>346,980</u>