ST HELENA



NATIONAL TRUST

Financial Statements for the year ended 31 March 2024

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St Helena National Trust

Charity Number C00010

Entity Information

Trust Council	Neil Fantom	-	President
	Michel Dancoisene-Martineau	-	Vice President
	Christy Joshua	-	Treasurer
	Vince Thompson	-	Secretary
	Cllr Andrew Turner	-	Legislative Council Member
	Adam Sizeland	-	Heritage Society
	Lourens Malan	-	SHCG
	Kimberly Peters	-	Member
	Tracey Williams	-	Member

Trust Director Helena Bennett

Registered office

Broadway House
Main Street
Jamestown
St Helena Island
South Atlantic Ocean
STHL 1ZZ

Contact details

PO Box 113
Jamestown
St Helena Island
STHL 1ZZ
Telephone +290 22190
Website – www.trust.org.sh

Auditor

Sayer Vincent LLP
110 Golden Lane
London
EC1Y 0TG

Bankers

Bank of St Helena
Market Street
Jamestown
St Helena Island

Objectives and Activities

Our vision: "St Helena's heritage for all, forever."
Our mission: "Championing the conservation of St Helena's built, cultural, and natural heritage, through evidence-based proactive management, engagement, and partnerships"

The Trust has the following purposes:

- To promote the appreciation, protection and enhancement of St Helena's unique environmental and culture heritage.
- To acquire and hold in perpetuity land of natural beauty or buildings and objects of historic or cultural interest for the benefit of people today and of future generations.
- To give the people of St Helena a stake in the future of their unique environmental and cultural heritage.
- To provide opportunities for enjoyment, education, recreation and spiritual refreshment. The principal objectives of the Trust are:
- To promote the permanent preservation for the benefit of St. Helena of lands and buildings of beauty or public, architectural, artistic, or historical interest and, in the case of lands, the preservation (so far as possible) of their natural aspect features and animal, plant and marine life.
- To promote the protection and augmentation of the amenities of such buildings and places and their surroundings.
- To maintain and manage lands acquired by the Trust as open spaces or places of public resort and buildings so acquired for purposes of public recreation, resort or instruction.
- To promote the preservation of furniture, pictures, documents, and chattels of any description having national or historic or artistic interest.
- To tender advice to the St. Helena Government on any matter contained in these objectives.
- To promote the access to and the enjoyment of such lands, buildings, places and chattels by the public.

Financial Results

The financial results for the period are set out in the Statement of Income and Retained Earnings on page 9, and are summarised below: -

	2023/2024 £	2022/2023 £
Surplus for the Financial Year	136,218	3,206

Trust Council & Directors

The following director held office during the financial year end:
Helena Bennett

The following Trust Council Members held office during the financial year:
Neil Fantom
Vince Thompson
Adam Sizeland

Michel Dancoisne- Martineau
Lourens Malan
Cllr Andrew Turner
Christy Joshua
Kimberley Peters
Tracey Williams

Statement of Directors' Responsibilities

Management are responsible for preparing the financial statements in accordance with Section 1A of Financial Reporting Standards 102 and to present the statements in such a way as to give a true and fair view of the state of affairs of the organisation for that year. Any significant assumptions used by the organisation in making accounting estimates, including those measured at fair value, should be reasonable.

Any related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the Section 1A of Financial Reporting Standards 102. All events subsequent to the date of the financial statements and which require adjustments or disclosure have been adjusted or disclosed. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate to the financial statements as a whole. All accounting policies and changes to the accounting policies used in the preparation of the final statements are described in the accounting policies note to the accounts.

Statement as to disclosure of information to the auditor

There is no relevant information of which the auditor is unaware and the director and Trust Council have taken all steps they ought to have taken to make themselves aware of all relevant audit information and to establish that the auditor is aware of that information.

The Auditor for the current financial year in accordance with the organisation's governing legislation, St Helena National Trust Ordinance, 2001 section 15.4 and the St Helena National Trust (Amended) Regulations, 2020 will be the Vincent Slayer LLP on behalf of the Chief Auditor of St Helena, as appointed at the Annual General Meeting held on the 29 January 2024.

The financial statements were authorised for issue on the 17 September 2024 by the President of the Trust Council.

Neil Fantom
SHNT Council President

Christy Joshua
SHNT Council Member

Opinion

We have audited the financial statements of Saint Helena National Trust (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial position, statement of income and retained earnings and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Saint Helena Constitutional and Administrative Law Interpretation Ordinance 1968

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Saint Helena National Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with

the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- The information given in the trustees' annual report is inconsistent in any material respect with the financial statements;
- Sufficient accounting records have not been kept; or
- The financial statements are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under applicable law.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees as a body, in accordance with Saint Helena Constitutional and Administrative Law Interpretation Ordinance 1968 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Sayer Vincent LLP

20 September 2024

Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

St Helena National Trust

Statement of Financial Position
As at 31 March 2024

		2023/2024	2022/2023
		£	£
NON-CURRENT ASSETS			
Property, Plant and Equipment	**3**	183,395	146,253
TOTAL NON-CURRENT ASSETS		**183,395**	**146,253**
CURRENT ASSETS			
Stocks		5,698	-
Debtors	**4**	54,785	10,511
Prepayments		2,294	2,049
Cash and cash equivalents	**5**	228,192	239,470
TOTAL CURRENT ASSETS		**290,969**	**252,030**
CURRENT LIABILITIES			
Creditors	**6**	6,110	11,672
Accruals		11,639	17,399
Provisions for Liabilities	**7**	3,241	5,704
Income Received in Advance		-	27,833
Deferred Grant – Current	**8**	24,879	13,797
TOTAL CURRENT LIABILITIES		**45,869**	**76,405**
NET CURRENT ASSETS		**245,100**	**175,625**
NON-CURRENT LIABILITIES			
Deferred Grant – Long-term	**8**	89,716	63,906
TOTAL NON-CURRENT LIABILITIES		**89,716**	**63,906**
NET ASSETS		**338,779**	**257,972**
RESERVES			
Funds	**15**	176,700	108,955
Retained Surplus		162,079	149,017
TOTAL RESERVES		**338,779**	**257,972**

The financial statements have been prepared in accordance with the provisions of FRS 102 Section 1A – small entities.

The notes on pages 12 to 19 form part of these financial statements.

St Helena National Trust

Statement of Income and Retained Earnings
for the year ended 31 March 2024

	NOTES	2023/2024 £	2022/2023 £
ADMINISTRATIVE EXPENSES	**9**	(480,581)	(542,105)
OPERATING INCOME	**10**	616,539	545,096
OPERATING SURPLUS		135,958	2,991
Finance income		260	215
SURPLUS ON ORDINARY ACTIVITIES BEFORE TAXATION		**136,218**	**3,206**
Taxation on profit on ordinary activities		**-**	**-**
SURPLUS FOR THE FINANCIAL YEAR		**136,218**	**3,206**
Net surplus on Funds for the year		123,156	14,458
Net surplus on Funds	**15**	115,279	9,368
Transfer to Funds from Retained Earnings	**15**	7,877	5,090
Net surplus (deficit) for the year		13,062	(11,252)
SURPLUS FOR THE FINANCIAL YEAR		**136,218**	**3,206**
FUNDS BALANCE AT 1 APRIL		**108,955**	**138,151**
Capital asset purchased during the year		(55,411)	(43,654)
Net surplus on funds for the year		123,156	14,458
FUND BALANCE AT 31 MARCH	**15**	**176,700**	**108,955**
RETAINED SURPLUS AT 1 APRIL		**149,017**	**160,269**
Net surplus (deficit) for the year		13,062	(11,252)
RETAINED SURPLUS AT 31 MARCH		**162,079**	**149,017**

The notes on pages 12 to 19 form part of these financial statements.

NOTE 1
GENERAL INFORMATION

St Helena National Trust is a community-based charity established under the St Helena National Trust Ordinance 2001 as amended in 2019. The address of the registered office is Broadway House, Main Street, Jamestown, St Helena Island.

NOTE 2
ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis in accordance with Financial Reporting Standard 102 Section 1A small entities and are the financial statements of the parent entity, not group consolidated statements.

The financial statements are presented in St Helena Pound (£) which equate to GBP and are rounded to the nearest £1.

Going Concern accounting policy

After reviewing the entity's forecast and projections, those charged with governance have a reasonable expectation that the organisation has adequate resources to continue in operational existence for the foreseeable future. The organisation therefore continues to adopt the going concern basis in preparing the financial statements.

Significant Judgements and estimates

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include useful lives of long-lived assets. There is no certainty that realisable values in the future will match management's current estimates.

Financial reporting standard 102 (FRS 102) – reduced disclosure exemptions

The organisation has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by Section 1A of FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" for qualifying entities:

- Section 7 Statement of Cash Flows –option taken to not prepare a statement of cash flows

Property, plant and equipment

Tangible fixed assets including those acquired under development aid are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is calculated to write down the cost of all tangible fixed assets, other than freehold land, over their expected useful lives, using the straight-line method.

Buildings	20 years
Motor Vehicles	5 years
Plant and Equipment	5 years
Computer Equipment	3 years

Fixed Assets costing less than £1,000 are charged directly to the Statement of Income.

Impairment of assets

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the Statement of Income.

If an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the statement of income.

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term trade creditors are measured at the transaction price.

Provisions for liabilities

Provisions are recognised when the group has a present obligation as a result of a past event, it is probable that the organisation will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

The organisation recognises a provision for annual leave accrued by employees as a result of services rendered in the current period, and which employees are entitled to carry forward and use within the next 12 months. The provision is measured at the salary cost payable for the period of absence.

Deferred Capital Grants

Deferred Capital Grants are initially recognised as deferred income at cost if there is reasonable assurance that they will be received and the organisation will comply with the conditions associated with the grant; they are then recognised in profit or loss as other income on a systematic basis over the useful life of the asset.

Grants

Grants are accounted for on a receivable basis when there is probable and measurable entitlement to the income (i.e. the conditions for its award have been satisfied).

External assistance was received in the form of grants from donor agencies under agreements specifying the purpose for which assistance will be utilised. Grant funding received and receivable during the reporting period is disclosed in Note 13.

Government grants for items that are written off in the year of purchase are credited to revenue in the same year.

Funds

Funds are established to monitor funding accrued for specific purposes and the expenditure incurred for those funds. The increase or decrease in unrestricted receipts for the year is transferred to retained earnings.

Grant funding toward administrative costs are recorded as a receipt in the fund for which the grant was provided to reflect the total grant receipts for the project. The contributions toward administrative costs are recorded as a transfer from the relevant fund to the SHNT General Account. Charges resulting from services rendered between funds are recorded as transfer between funds.

Taxation

St Helena National Trust is exempt from the provisions of the Income Tax Ordinance.

Foreign currencies

Assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions during the year are valued at the rate prevailing on the day of the transaction. All exchange differences are taken to the Statement of Income.

The functional currency is the St Helena Pound (£) which is the same as the presentation currency for these financial statements.

NOTE 3
PROPERTY, PLANT & EQUIPMENT

	Land & Buildings	Motor Vehicles	Plant & Equipment	Computer Equipment	Totals
COST					
At 1 April 2023	92,120	116,506	12,454	4,816	**225,896**
Disposals	-	(1,333)	-	-	**(1,333)**
Additions	1,674	45,563	9,846	-	**57,083**
At 31 March 2024	**93,794**	**160,736**	**22,300**	**4,816**	**281,646**
DEPRECIATION					
At 1 April 2023	-	69,667	6,231	3,746	**79,644**
Disposals	-	(1,333)	-	-	**(1,333)**
Charge for the year	-	16,288	2,583	1,069	**19,940**
At 31 March 2024	**-**	**84,622**	**8,814**	**4,815**	**98,251**
NET BOOK VALUE					
At 31 March 2024	**93,794**	**76,114**	**13,486**	**1**	**183,395**
At 31 March 2023	**92,120**	**46,839**	**6,223**	**1,071**	**146,253**

NOTE 4
DEBTORS

	2023/2024	2022/2023
	£	£
Trade Debtors	54,785	10,511
Total	**54,785**	**10,511**

NOTE 5
CASH AND CASH EQUIVALENTS

	2023/2024	2022/2023
	£	£
Operating bank accounts	133,427	110,428
SHNT Projects bank account	94,765	129,042
Total	**228,192**	**239,470**

NOTE 6
CREDITORS

	2023/2024	2022/2023
	£	£
Trade Creditors	6,110	11,672
Total	**6,110**	**11,672**

NOTE 7
PROVISION FOR LIABILITIES

	2023/2024	2022/2023
	£	£
1 April	5,704	3,352
Provision for Staff Leave Pay – Increase	-	2,352
Provision for Staff Leave Pay – Reduce	(2,463)	-
31 March	**3,241**	**5,704**

The leave pay provision represents holiday balances accrued as a result of services rendered and which employees are entitled to carry forward. The provision is measured as the salary cost payable for the period of absence.

NOTE 8
DEFERRED CAPITAL GRANTS

	2023/2024 £	2022/2023 £
1 April	77,703	44,936
Capital Grants Received for the year	55,410	43,654
Amortisation	(18,518)	(10,887)
31 March	**114,595**	**77,703**
Non-current	89,716	63,906
Current	24,879	13,797
Total	**114,595**	**77,703**

The Trust was awarded £1,000 Asset Capacity Building Grant in support of works on Stone Cottage, Deadwood as well as a number of tangible/movable assets to the value of £30,333. These have been recognised as deferred income and amortised over the useful life of the assets.

During the year, a vehicle plus land clearing equipment was purchased using grant funding.

NOTE 9
ADMINISTRATIVE EXPENSES

	2023/2024 £	2022/2023 £
Audit expenses	12,500	12,000
Depreciation	19,940	24,481
Property Cost	3,956	4,123
Professional fees	2,109	31,890
Employee costs	299,966	302,263
Travel & Subsistence	16,023	39,985
Increase in provision for Leave Pay	-	2,352
Supplies & Consumables	126,087	125,011
	480,581	**542,105**

NOTE 10
OPERATING INCOME

	2023 /2024 £	2022 /2023 £
External Grants		
DEFRA	200,840	215,092
Royal Society for the Protection of Birds	25,000	25,000

Blue Marine	47,800	91,170
British Library	5,625	14,061
Historic England	2,300	-
Darwin Plus	45,695	-
Darwin Plus Local	56,259	-
Foreign and Commonwealth Development Office	93,887	55,470
Headley Trust	5,000	-
John Ellerman Foundation	27,833	37,333
Ocean Conservancy	1,603	-
St Helena Government		
Support Grant	43,000	43,000
Landscape & Ecology Mitigation Programme	2,600	41,660
ENRP	4,335	3,293
Tourism	15,679	-
Donations Received	488	1,876
Membership Fees Received	386	168
Sale of Souvenirs	297	80
Reduction in leave accrual	2,464	-
Deferred Capital Grant Amortised	18,518	10,887
Other Income	16,930	6,006
	616,539	**545,096**

NOTE 11
RELATED PARTY TRANSACTIONS

Key Management Personnel Compensation
The key management personnel of the St Helena National Trust (as defined under FRS 102) are the Senior Management Team consisting of the Director, Finance Manager, Office Manager, Head of Conservation, Education & Outreach Manager and Marine Conservation Manager. The aggregate remuneration paid to these key management personnel totalled £101,943 (2023: £97,759).

NOTE 12
AVERAGE NUMBER OF EMPLOYEES

The average number of employees was 25 (2023: 26) during the course of the year.

NOTE 13
CAPITAL COMMITMENTS

There were no capital commitments for the period.

NOTE 14
SUBSEQUENT EVENTS

There were no subsequent events to report.

NOTE 15
FUNDS

	1 April 2023 Balance	Net funds received for the year	Income - Grant	Income - Other	Net funds spent for the year	*Net retained funds 23/24*	Transfers between funds	Capital items purchased	31 March 2024 Balance
HER	**3,909**	2,300	2,300	-	13	2,287	-	-	**6,196**
JNCC	**1,999**	-	-	-	-	-	-	-	**1,999**
MBZ	**991**	-	-	-	-	-	-991	-	**-**
DPLUS107	**-23,673**	29,956	29,956	-	9,895	20,061	3,612	-	**-**
DPLUS104	**-28,509**	29,297	29,297	-	115	29,182	-673	-	**-**
LARF	**1,875**	2,675	2,160	515	2,967	-292	-	-	**1,583**
M FOREST	**-**	5,222	1,695	3,527	11,688	-6,466	6,466	-	**-**
EAP	**7,126**	5,625	5,625	-	15,384	-9,759	2,633	-	**-**
CLOUD FOREST	**4,923**	92,449	92,449	-	94,769	-2,320	-	-	**2,603**
LEMP	**3,623**	2,600	2,600	-	3,113	-513	-3,110	-	**-**
BLUE MARINE	**109,207**	45,250	45,000	250	42,678	2,572	-25,995	-	**85,784**
MPP (ZSL)	**938**	46,768	45,695	1,073	43,222	3,546	-	-	**4,484**
JEF	**25,996**	27,833	27,833	-	29,085	-1,252	-	-1,951	**22,793**
EDU	**550**	581	-	581	555	26	4,041	-	**4,617**
DPLUS190	**-**	141,587	141,587	-	82,430	59,157	-	-53,459	**5,698**
DPL00036	**-**	33,407	33,407	-	33,572	-165	-	-	**-165**
DPL00033	**-**	22,852	22,852	-	15,636	7,216	-	-	**7,216**
ENRP	**-**	2,640	2,640	-	1,652	988	-988	-	**-**
ICW(RSPB)	**-**	1,438	1,438	-	2,478	-1,040	1,040	-	**-**
DIVE	**-**	2,800	2,800	-	2,053	747	-	-	**747**
HIG	**-**	13,519	13,519	-	5,250	8,269	-	-	**8,269**
HED	**-**	7,078	5,000	2,078	4,156	2,922	-	-	**2,922**
GEN CONS/HER	**-**	-	-	-	-	-	21,954	-	**21,954**
ICC	**-**	1,603	1,603	-	1,489	114	-114	-	**-**
TOTAL	**108,955**	**517,480**	**509,456**	**8,024**	**402,200**	**115,280**	**7,875**	**-55,410**	**176,700**

	1 April 2022 Balance	Net funds received for the year	Income - Grant	Income - Other	Net funds spent for the year	*Net retained funds 22/23*	Transfers between funds	Capital items purchased	31 March 2023 Balance
HER	**1,959**	2,000	-	2,000	50	1,950	-	-	**3,909**
JNCC	**1,999**	-	-	-	-	-	-	-	**1,999**

MBZ	**5,191**	-	-	-	4,200	-4,200	-	-	**991**
DPLUS 107	**-7,288**	75,701	75,701	-	92,086	-16,385	-	-	**-23,673**
DPLUS 104	**-5,756**	101,477	101,477	-	124,230	-22,753	-	-	**-28,509**
LARF	**4,889**	-	-	-	3,014	-3,014	-	-	**1,875**
M FOREST	**-**	1,022	-	1,022	10,490	-9,468	9,468	-	**-**
EAP	**15,006**	14,061	14,061	-	21,941	-7,880	-	-	**7,126**
CLOUD FOREST	**59,318**	55,470	55,470	-	66,211	-10,741	-	-43,654	**4,923**
JEL	**4,063**	-	-	-	-	-	-4,063	-	**-**
LEMP	**1,083**	41,600	41,600	-	39,060	2,540	-	-	**3,623**
BLUE MARINE	**57,687**	92,437	91,170	1,267	40,917	51,520	-	-	**109,207**
MPP (ZSL)	**-**	37,914	37,914	-	36,976	938	-	-	**938**
JEF	**-**	37,333	37,333	-	11,337	25,996	-	-	**25,996**
ANRD	**-**	3,293	3,293	-	2,978	315	-315	-	**-**
EDU	**-**	550	-	550	-	550	-	-	**550**
TOTAL	**138,151**	**462,858**	**458,019**	**4,839**	**453,490**	**9,368**	**5,090**	**-43,654**	**108,955**