

PEOPLE IN NEED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Donations and gifts	4,569	5,913
Donations and gifts		
People In Need Limited	4,186	4,829
Other	383	1,084
	<u>4,569</u>	<u>5,913</u>

4 Expenditure on charitable activities

	Heading #ac982 2022 £	Heading #ac982 2021 £
Direct costs		
Travel	287	-
Overseas donations	5,105	3,057
	<u>5,392</u>	<u>3,057</u>
Share of support and governance costs (see note 5)		
Governance	738	360
	<u>6,130</u>	<u>3,417</u>
Analysis by fund		
Unrestricted funds	<u>6,130</u>	<u>3,417</u>