

Charity Registration No: 1035087

Company Registration No: 02904939 (England and Wales)

IRIS GLOBAL UK LIMITED

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST MARCH 2021

IRIS GLOBAL UK LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees and Directors: Mrs A B Kilpatrick
Mr R Kilpatrick
Mrs J Oldland
Rev R E Oldland
Mr M Baines
Mrs S A Baines
Rev A W Kilpatrick (appointed 6 May 2020)
Mrs J E Kilpatrick (appointed 6 May 2020)

Charity Number: 1035087

Company Number: 02904939

Registered Office: 81 Thistle Green
Swavesey
Cambridge
Cambridgeshire
England
CB24 4SA

Independent Examiner: Ian W Shipley FCCA
For and on behalf of:
Prentis & Co LLP
Chartered Accountants and Independent Examiners
115c Milton Road
Cambridge
CB4 1XE

Bankers: NatWest
Tonbridge Branch
100 High Street
Tonbridge
TN9 1DE

IRIS GLOBAL UK LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

The Trustees and Directors present their report and accounts for the year ended 31st March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and '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 October 2019 and effective from 1st January 2019).

Objectives and activities

The objectives of the charity are: the advancement of the Christian religion; the relief of poverty in particular by the provision of an advice service and hostel accommodation for the homeless and the preservation and protection of health in particular the provision of a counselling and rehabilitation service for persons addicted to alcohol and drugs.

The charity exists to raise funds for Iris Global. The aims and objectives of Iris Global are shared by Iris Global UK Limited but the charity is independently administered and Iris Global does not have voting rights on the board of Iris Global UK Limited.

The Trustees and Directors have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity is a small charity and operated on a voluntary basis apart from an administrator who is paid on a consultancy basis for hours worked.

Public benefit

The charity does not distinguish between the people it serves and charges no costs for its services.

Achievements and performance

Total income including donations, gift aid and merchandise sales were £457,151 (2020: £334,584).

Trustees have noted that the Coronavirus situation has had little impact on the charity's activities during the last month of this financial year - March.

The charity donated £390,500 (2020: £335,000) to the Iris Global activities worldwide, principally to Mozambique where Heidi and Rolland Baker lead the ministry's work.

In order to keep donors informed about the progress of the charity, and to raise its profile, a website, an Instagram page, and a Facebook page is maintained. A new website for the charity will be launched soon, which will continue to expand and develop support and donations. Office running costs amounted to £12,241 (2020: £22,313).

The unrestricted fund balance has increased during the year. The balance at 31st March 2021 is £107,894 (2020: £64,816).

The Trustees remain grateful for the level of support shown to Iris Global UK Ltd and are pleased to note that the profile of the charity continues to rise across the country.

Charity development

The Trustees are pleased with this year's results and the charity's financial position at the end of the year, which is shown in the attached financial statements. The profile of Iris Global has been raised through coverage on God TV, Premier Radio and YouTube clips produced by Iris Global Media (Iris Global).

This has enabled the charity to have sufficient resources to meet next year's commitments.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

TRUSTEES REPORT .../CONTINUED

Financial review

The charity has kept sufficient funds for the next financial year, to meet the needs of the charity and its statutory obligations.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that the reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. At 31st March 2021 the charity's level of unrestricted reserves were £82,894 (2020: £64,816). This is considered sufficient in accordance with the charity's reserve policy.

Plans for future periods

The charity continues to raise funds and to promote the work of Iris Global worldwide through its continuing work with the existing donors and to find new individual and institutional givers.

Structure, governance and management

The company was established on 4th March 1994 and registered as a charity on 16th March 1994. The company is a private company limited by guarantee and has no share capital. The charity's governing document is its Memorandum and Articles of Association.

The charity was previously known as Iris Ministries Limited, changing its name to Iris Global UK Limited on 1st October 2016.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Mrs A B Kilpatrick
Mr R Kilpatrick
Mrs J Oldland
Rev R E Oldland
Mr M Baines
Mrs S A Baines
Rev A W Kilpatrick
Mrs J E Kilpatrick

Method of recruitment and appointment of Trustees

Trustees are appointed by the current Trustees on the basis of a majority decision. New Trustees are aware and agree with the charity's objectives, ethos and faith statement and the role of Trustees are explained to them.

Risk management

Trustees have identified the major risks to which the charity is exposed. Those risks have been reviewed and systems established to mitigate those risks.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

TRUSTEES REPORT/CONTINUED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of Iris Global UK Limited for the purpose 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 and charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and applications 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 judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material 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 charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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. The Trustees are responsible for the maintenance and integrity of the charitable company and financial information included on the charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report, which has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. It was approved by the board on and signed on its behalf.



.....
MR R KILPATRICK
TRUSTEE

Dated 11-11-21

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF IRIS GLOBAL UK LIMITED

I report to the charity Trustees on my examination of the accounts of the charitable company for the year ended 31st March 2021 which are set out on pages 5 to 12.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's Trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having been satisfied 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 your 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 EXAMINERS' STATEMENT


Since the company'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 Association of Chartered Certified Accountants, 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 company as required by section 386 of the 2006 Act;
- (2) the accounts do not accord with those accounting records;
- (3) the accounts 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 accounts 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.

12th November 2021



IAN W SHIPLEY FCCA
FOR AND ON BEHALF OF:
PRENTIS & CO LLP
CHARTERED ACCOUNTANTS &
INDEPENDENT EXAMINERS

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted Total 2020 £
INCOME					
Donations and legacies	3	431,912	25,000	456,912	333,942
Charitable activities	4	235	-	235	607
Investments	5	4	-	4	35
TOTAL INCOME		<u>432,151</u>	<u>25,000</u>	<u>457,151</u>	<u>334,584</u>
EXPENDITURE					
Charitable activities	6	414,073	-	414,073	374,938
NET INCOME/(EXPENDITURE) FOR THE YEAR AND NET MOVEMENT IN FUNDS		<u>18,078</u>	<u>25,000</u>	<u>43,078</u>	<u>(40,354)</u>
Fund balances at 1st April 2020		<u>64,816</u>	<u>-</u>	<u>64,816</u>	<u>105,170</u>
Fund balances at 31st March 2021		<u>82,894</u>	<u>25,000</u>	<u>107,894</u>	<u>64,816</u>

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

All funds are unrestricted.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

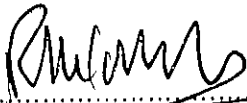
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

BALANCE SHEET

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Tangible fixed assets	9		80		73
CURRENT ASSETS					
Stocks	10	11,247		10,114	
Debtors	11	2,601		2,070	
Cash at bank and in hand		97,670		55,956	
TOTAL CURRENT ASSETS		<u>111,518</u>		<u>68,140</u>	
CREDITORS: amounts falling due within one year	12	<u>(3,704)</u>		<u>(3,397)</u>	
NET CURRENT ASSETS			107,814		64,743
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>107,894</u>		<u>64,816</u>
INCOME FUNDS					
Unrestricted funds	14		82,894		64,816
Restricted funds			25,000		-
			<u>107,894</u>		<u>64,816</u>

The Trustees consider that the charitable company is entitled to exemption from the requirement to have an audit under the provisions of Section 477(1) of the Companies Act 2006. Members have not required the company under Section 476 of the Companies Act 2006, to obtain an audit for the year ended 31st March 2021. The Trustees acknowledge their responsibilities for ensuring that the charitable company keeps accounting records which comply with Section 386 and 387 of the Companies Act 2006, and for preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at 31st March 2021 and of its deficit for the year then ended in accordance with the requirements of Section 396 and which otherwise comply with the requirements of the Companies Act 2006 relating to the financial statements as far as applicable to the charitable company.

This report, which has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006. It was approved by the Trustees and Directors on 11/03/21.....and signed on its behalf.



.....
MR R KILPATRICK
TRUSTEE

Company Registration No. 029014939

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

1. ACCOUNTING POLICIES**Charity information**

Iris Global UK Limited is a private company limited by guarantee incorporated in England and Wales. The Registered Office is at 81 Thistle Green, Swavesey, Cambridge, Cambridgeshire, CB24 4SA, England.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and '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 October 2019 and effective 1st January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The accounts have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the Trustees and Directors have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees and Directors continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees and Directors in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the Trustees and Directors for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds comprise funds where specific restrictions in how the funds are used have been imposed by the donor.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

Payments to Iris Global are made at the discretion of the Trustees as and when funds become available. Costs are recognised on an accruals basis and include all non-recoverable VAT within the relevant cost.

Resources are classified on a functional basis. Cost of charitable activities are those resources spent on direct work of Iris Global. Governance costs are those resources spent on meeting the statutory obligation of the charity.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Assets are capitalised where the economic life of the asset is greater than one year and the cost is greater than £250.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Office equipment	- 20% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the assets may be impaired.

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of section 11 'Basic Financial Instruments' and section 12 'Other Financial Instruments Issues' 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.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried out at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Foreign exchange

Transactions made in foreign currency are shown at the actual cost to the charity on the date the transaction took place. No funds in foreign currency are held by the charity.

2.**CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS**

In the application of the charity's accounting policies, the Trustees and Directors 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.

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS CONT.....

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.	DONATIONS AND LEGACIES	2021	2021	2021	2020
		Unrestricted	Restricted	Total	Unrestricted
		£	£	£	£
	Gifts and private donations	343,767	25,000	368,767	244,353
	Church and institutional donations	66,343	-	66,343	84,589
	Legacies	21,802	-	21,802	5000
		<u>431,912</u>	<u>25,000</u>	<u>456,912</u>	<u>333,942</u>
4.	Charitable activities	2021	2021	2021	2020
		Unrestricted	Restricted	Total	Unrestricted
		£	£	£	£
	Sales of books, videos and DVDs	235	-	235	607
5.	INVESTMENTS	2021	2021	2021	2020
		Unrestricted	Restricted	Total	Unrestricted
		£	£	£	£
	Interest receivable	4	-	4	35
6.	CHARITABLE ACTIVITIES	2021	2021	2021	2020
		Unrestricted	Restricted	Total	Unrestricted
		£	£	£	£
	Administrative services	8,661	-	8,661	12,133
	Depreciation	93	-	93	110
	Iris Global - California	2,300	-	2,300	-
	Iris Global - Brazil	73,000	-	73,000	7,500
	Iris Global - Malawi	8,500	-	8,500	12,500
	Iris Global - Mozambique	286,000	-	286,000	239,000
	Iris Global - South Africa	5,900	-	5,900	1,500
	Iris Global - Cambodia	2,500	-	2,500	3,900
	Iris Global - Honorarium - K Still	300	-	300	-
	Iris Global - Lichinga	-	-	-	60,000
	Iris Global - Honorarium - Heidi Baker	1,000	-	1,000	1,100
	Iris Global - Madagascar	6,000	-	6,000	5,500
	Iris Global - Uganda	5,000	-	5,000	4,000
	Conferences	-	-	-	1,881
	Production of books, videos and DVDs	210	-	210	1,197
	Office running costs (see note below)	12,241	-	12,241	22,313
	Governance costs	2,368	-	2,368	2,304
		<u>414,073</u>	<u>-</u>	<u>414,073</u>	<u>374,938</u>

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

6.	CHARITABLE ACTIVITIES CONT.....	2021	2021	2021	2020
		Unrestricted	Restricted	Total	Unrestricted
		£	£	£	£
	Insurance	5,583	-	5,583	7,651
	Computer expenses	297	-	297	4,026
	Travel and subsistence	-	-	-	1,522
	Postage and stationery	1,083	-	1,083	1,063
	Storage	1,476	-	1,476	1,440
	Bank charges	1,631	-	1,631	2,027
	Telephone	442	-	442	535
	Sundry expenses	92	-	92	176
	Website	1,637	-	1,637	3,873
		<u>12,241</u>	<u>-</u>	<u>12,241</u>	<u>22,313</u>

7. TRUSTEES AND DIRECTORS

One Trustee (2020: one Trustee) were reimbursed for travel and subsistence and purchase expenses during the year totalling £72 (2020: £1,550).

8. EMPLOYEES

There were no employees during the current and previous year.

9. TANGIBLE FIXED ASSETS - Current Year

COST

	Office Equipment £
At 1st April 2020	3,107
Additions	100
At 31st March 2021	<u>3,207</u>

DEPRECIATION AND IMPAIRMENT

At 1st April 2020	3,034
Depreciation charged in the year	93
At 31st March 2021	<u>3,127</u>

CARRYING AMOUNT

At 31st March 2021	<u>80</u>
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TANGIBLE FIXED ASSETS - Prior Year

COST

	Office Equipment £
At 1st April 2019	3,107
At 31st March 2020	<u>3,107</u>

DEPRECIATION AND IMPAIRMENT

At 1st April 2019	2,924
Depreciation charged in the year	110
At 31st March 2020	<u>3,034</u>

CARRYING AMOUNT

At 31st March 2020	<u>73</u>
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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

10.	STOCKS	2021	2020
		£	£
	Finished goods and goods for resale	<u>11,247</u>	<u>10,114</u>
11.	DEBTORS	2021	2020
	Amounts falling due within one year:	£	£
	Prepayments and accrued income	<u>2,601</u>	<u>2,070</u>
12.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
		£	£
	Other creditors	324	145
	Accruals and deferred income	<u>3,380</u>	<u>3,252</u>
		<u>3,704</u>	<u>3,397</u>

13. RELATED PARTY TRANSACTIONS

There were no related party transactions, other than those disclosed in note 7, requiring disclosure during the current or previous year.

14. RESTRICTED FUNDS

	At 1st April 2020	Income	Expenditure	At 31st March 2021
	£	£	£	£
Stewardship	-	25,000	-	25,000
	-	25,000	-	25,000

Stewardship

The purpose of this fund is to support a new maternity project being developed in Pemba, Mozambique. The project is expected to commence during the 2021/22 financial year.