

**/EVERYONE  
CAN■**

**Trustees' Report and  
Financial Statement**

**For the year ended 31 March 2022**

**Registered Charity Number: 1053961**

**Company Number: 03174431**

	Page
<b>Reference and Administrative Details of the Charity, its Trustees and Advisers</b>	3
<b>Trustees' Report</b>	4 – 9
<b>Independent Examiner's Report</b>	10
<b>Statement of Financial Activities</b>	11
<b>Balance Sheet</b>	12
<b>Notes to the Financial Statements</b>	13 – 21

## Reference and administrative details

<b>Trustees and Directors</b>	Simon Roberts, Chairman Emma Elstead Andy Bedson
<b>Company registered number</b>	03174431
<b>Charity registered number</b>	1053961
<b>Registered Office</b>	10 Ironmonger Lane London EC2V 8EY
<b>Charity General Manager</b>	Julian Lee
<b>Independent Examiner</b>	Helen Cain, FCA Mercer & Hole 21 Lombard Street London EC3V 9AH
<b>Bankers</b>	Lloyds Bank Plc 6 Market Place Blandford Dorset BH17 0NF

# Report of the Trustees of Everyone Can for the year ended 31 March 2022

## **Structure, governance and management**

Everyone Can is a charitable company limited by guarantee and is governed by its Articles of Association. The following served as Trustees and Directors during the year:

S Roberts (Chairman)  
E Elstead  
A Bedson

Hereinafter the Trustees and Directors will be referred to as the “Trustees”.

The Board has strong skills and experience in the areas needed for the Charity to be well managed. These include:

- 1 Financial Management
- 2 Strategic Management
- 3 Disability Care
- 4 Fundraising
- 5 Staff Management

The Board is actively seeking new trustees to strengthen Diversity (Disability, Social and Ethnic). People are selected based on their experience, knowledge and skills that they can bring to the Charity.

The Charity applies its equal opportunities policy throughout the organisation. This includes the recruitment and selection of Trustees.

All Trustees give their time voluntarily and receive no benefits from the charity. No Trustees were reimbursed for travel expenditure during the year as set out in note 6 to the accounts.

### **Trustee induction and training**

The new Trustees are briefed on their legal obligations under charity law, the Memorandum and Articles of Association and the activities and history of the Charity.

### **Organisational structure**

The Board of Trustees administers the charity. They have the power to invest the Charity’s unrestricted income as they see fit and have considered the most appropriate policy for investing funds.

The Board meets quarterly to oversee the strategy and operation of the Charity. The day to day management is the responsibility of the General Manager.

## The Charity

Everyone Can is a small charity dedicated to meeting the Information and Communication Technology (ICT) challenges facing disabled people, as stated in its governing document. The charity is a public benefit entity and the trustees have had regard to the Charity Commission's guidance on public benefit. Correctly used, digital technology can allow disabled people to access services as well as participate in society on more equal terms. In this way, technology can dramatically enhance their lives. We have developed the Services of Everyone Can to take advantage of modern computer technology and so help severely disabled people to achieve their potential.

We carry out extensive and ongoing research into both mainstream and special needs technology, we are able to specialise and focus purely within this area. Through our knowledge of the difficulties that are often faced by disabled people and with our up to date knowledge of the technology available, we are able to apply the technology to the needs of a disabled person, focusing on their individual needs.

## Charity Aims

The Charity gives disabled people the help they need to use technology to communicate, learn, work, play, be more independent and develop their potential. This enables them to play a part in the decisions that affect their lives.

The Charity helps disabled people with physical, cognitive and sensory conditions. The Trustees' policy is to focus support to young disadvantaged people with severe disabilities for whom our help can have the greatest impact.

## The Charity's Services

Technology is constantly changing and so our services are regularly reviewed and altered to reflect this. We need to make sure that we help the people that we exist to help in the best way possible.

Our services are designed to have the maximum impact on disabled people and those who support them, whether they be individuals or organisations. Our services are developed to be both cost effective and accessible, without compromising on quality.



## This is what we do:

**Assessments** - We research the latest technologies so that we can apply solutions to the lives of disabled people, to increase their level of confidence and independence. Solutions such as helping a person to talk, helping them to control devices around the home, helping them to contact friends and family and helping them to play games and have fun.

**One-to-one Training** - Adapted software and hardware can be unfamiliar for disabled people and their carers or support workers. We offer training to support the use of adapted computer technology, either helping the individuals or the carers who support them.

**Training for groups** - We run workshops across the UK for charities and support groups that want to learn more about how computers and technology can be accessed by people with physical or learning difficulties. For smaller charities and support groups this work is free, but for larger organisations and statutory services we do charge.

**Helpline** - To provide ongoing support to disabled people using adapted technology, we offer a freephone number they and their carers can call for advice and training. Often, carers of disabled people receive no training from their agencies in how to help disabled people using adapted software or hardware for communication or computer access. Our helpline offers this support.

**Gaming** - Parents tell us how important it is for their children to feel included and part of a group activity. However, the main difficulties of finding a fun, accessible activity for disabled children is that siblings and friends aren't interested in attending or are often excluded. This results in disabled children being segregated when they want to have fun. Our gaming sessions are designed to be fully accessible and open to all disabled children. We promote the inclusion of their friends and family so they are all able to have fun playing together. At our Centre, we use the latest videogaming equipment, selected for its ability to be adapted for a range of disabilities whilst still being highly entertaining for all. Children often dislike having to use anything different from their friends, but showing them how the adapted technology helps them play games makes them much happier using it at school or at home to do a wide range of activities.



## Our Charity in 2021/22

We started the financial year with Covid restrictions still in place. This meant we were unable to hold our Space Invasion fundraiser for a second year. This event was originally going to be held in March 2020 with a list of organisations and individuals signed up to host their own gaming spaces for a day, raising money for us. However, in May, we were able to restart more of our services and by July the gaming services were close to pre-Covid attendances. In September we were able to hold our biggest fundraising event, Game Together, with fundraisers raising money for us all over the world. The event raised over £20,000 this year and we are extremely grateful to everyone who took part. We carried on delivering our services until December when restrictions were reintroduced because of the Omicron variant. This affected our Christmas Party for disabled children, including Father Christmas socially distancing from the children.

Whilst lockdown periodically paused our face-to-face services, we focused this time on working with other organisations in order to develop and test new devices such as the "Game On", a way of turning a computerised communication device into a games controller. This enables people with multiple and complex disabilities to access gaming, but it also means they do not have to lose their ability to speak whilst playing or in between games.

The year has also seen the beginning of another exciting collaboration, this time with Google. We have been asked to help demonstrate a range of assistive gaming technologies so that their developers can better appreciate how people with complex needs can gain access to gaming. With a much greater understanding of the needs of disabled people we hope they can incorporate these needs in their designs.

In January, we secured funding to increase the capacity of our gaming centre from 25 gamers to 29. This means more disabled people can come and make FRIENDS, build CONFIDENCE and have FUN. The financial year ended with a feeling that the restrictions were at an end and we'd be looking to welcome more and more people back to our Centre as they feel safe to do so without the fear caused by the pandemic.



## This is what we achieved in 2021/22

As Covid restrictions eased in the past year, we were able to carry out much more work than the previous year. We were able to provide:

- 112 assessments carried out to ascertain which technologies could improve the lives of disabled people, with associated training and technical support being delivered (46 in 20/21).
- 13 training events were delivered to inform people and organisations of the technology that exists to help disabled people (five sessions in 20/21).
- 2,211 places were provided at 158 gaming sessions at our centre, providing state of the art gaming experiences for disabled children and adults, their friends and family (78 sessions with 860 attending in 20/21).

This is still below what we could have achieved without Covid but much closer to our pre-pandemic targets. There are still some service users who have not yet felt confident enough to return but that number is dropping each month.

## Financial Review

Total income for the year ended 31 March 2022 was £253,235, with expenditure totalling £229,389.

### Reserves

The free reserves of £160,515 represent approximately 8 months of current running costs of the Charity to function efficiently and to approach donors.

### Thanks

We record our gratitude to the Trusts, Foundations, companies and individuals that enable the Charity to help disabled people to lead more independent, less isolated lives through technology.

Albert Hunt Trust	PF Charitable Trust
Arnold Clark Automobiles	Playground Games
BBC Children in Need	Rotary Club of Sale
Charles Brotherton Charitable Trust	The 29th May 1961 Charitable Trust
Gilbert and Eileen Edgar Foundation	The BAND Trust
Good Neighbourhoods	The Clover Trust
Joseph Strong Frazer Charitable Trust	Trafford Housing Trust
Julius Silman Charitable Trust	

## Looking to the Future

As the effects of the Pandemic to our charity begin to reduce, we will monitor the uptake of our services, particularly face-to-face services, and adapt as necessary. We will also continue to monitor developments in other sectors that could help our service offerings. We want to create links with people and organisations leading technology development so we can understand what is happening in the sector, how it can help disabled people and influence design for their benefit.

## Statement of Trustees' Responsibilities

The Trustees (who are also directors of Everyone Can 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 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 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 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;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper 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.

### Members' liability

The Trustees have considered the need for Trustee Indemnity Insurance and have decided not to take up such insurance.

### Risk

The Trustees actively review the major risks that face the Charity. They believe that the key financial systems are in place and that appropriate internal control is maintained for an organisation of its size and complexity.

### Provision of information to independent examiner

Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant information of which the company's independent examiner is unaware, and
- each Trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any information needed by the company's independent examiner in connection with preparing their report and to establish that the company's independent examiner is aware of that information..

This report was approved by the Trustees on.....*1<sup>st</sup> July 2022*.....and signed on their behalf, by:



S Roberts, Chairman

# Independent Examiner's Report to the Members of Everyone Can

I report on the accounts of the company for the year ended 31 March 2022 which are set out on pages 11 to 21.

## Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees 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 needed.

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

- examine the financial statements 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 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 financial statements 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 financial statements which accord with the accounting records, 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 financial statements to be reached.

Helen Cain, FCA  
Mercer & Hole  
21 Lombard Street  
London  
EC3V 9AH

*Memo, UKC  
22 July 2022*

## Statement of Financial Activities (Incorporating Income and Expenditure Account) For the year ended 31 March 2022

	Note	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £
<b>Income from</b>							
Donations and grants	2	138,358	114,447	252,805	102,180	144,188	246,368
Charitable activities	3	-	375	375	-	664	664
Investments	4	-	55	55	-	143	143
<b>Total income</b>		138,358	114,877	253,235	102,180	144,995	247,175
<b>Expenditure on</b>							
Raising funds	5	-	32,777	32,777	-	31,834	31,834
Charitable activities	6	118,158	78,454	196,612	100,780	80,849	181,629
<b>Total expenditure</b>	7	118,158	111,231	229,389	100,780	112,683	213,463
<b>Net income and net movement in funds</b>	9	20,200	3,646	23,846	1,400	32,312	33,712
<b>Reconciliation of funds:</b>							
<b>Total funds brought forward</b>		1,400	156,869	158,269	-	124,557	124,557
Total funds carried forward		21,600	160,015	182,115	1,400	156,869	158,269

All income and expenditure are derived from continuing operations.

Other than the net movements in funds, The Charity has no recognised gains or losses for the year ended 31 March 2022.

The notes on pages 13 to 21 form part of these financial statements.

# Balance Sheet

## As at 31 March 2022

		2022		2021	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	11		3,328		1,223
<b>Current assets</b>					
Debtors	12	2,134		1,195	
Cash at bank and in hand		<u>205,437</u>		<u>235,554</u>	
		207,571		236,749	
<b>Creditors:</b> amounts falling due within one year	13	<u>(28,784)</u>		<u>(79,703)</u>	
<b>Net current assets</b>			<u>178,787</u>		<u>157,046</u>
<b>Net assets</b>			<u>182,115</u>		<u>158,269</u>
<b>Total Charity Funds</b>					
Restricted funds	14		21,600		1,400
Unrestricted funds	14		<u>160,515</u>		<u>156,869</u>
			<u>182,115</u>		<u>158,269</u>

The notes on pages 13 to 21 form part of these financial statements.

For the year ending 31 March 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 and Update Bulletin 1.

The financial statements on pages 11 to 21 were approved and authorised by the Trustees on .....<sup>1<sup>st</sup> July 2022</sup> and signed on their behalf, by:



**S Roberts**  
Chairman

Company Registration: 03174431

## *Notes to the Financial Statements For the Year ended 31 March 2022*

### **1. Accounting Policies**

The principal accounting policies which are adopted consistently in the preparation of the financial statements are set out below.

#### **1.1 Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102), The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011, and Update Bulletin 1, Charities SORP (FRS 102).

The financial statements do not include a cash flow statement because the Charity, as a small reporting entity is exempt from the requirement to prepare such a statement under Update Bulletin 1, Charities SORP (FRS 102).

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts are rounded to the nearest £.

#### **1.2 Company status**

The company is a private company limited by guarantee incorporated in England and Wales. The registered office is 10 Ironmonger Lane, London, England, EC2V 8EY. The members of the company are the Trustees named on page 3. 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 impact of the COVID-19 pandemic on the ability of the charity to continue as a going concern has been assessed by the trustees. Since the outbreak, the charity has seen a reduction in its donation income however this has been offset to a certain extent by COVID grants from the government but this funding is now at an end. The charity did experience a reduction in costs due to employees having to work remotely, notably in travel expenses, along with reductions in rent due to the pandemic. However, these costs are returning to pre-pandemic levels.

Although there has been an end to COVID restrictions, the trustees are not able at this time to predict the ongoing effect the COVID-19 pandemic may have on the charity's future donation income and operations. As at the date of approval of these financial statements and taking into consideration the latest information published by the UK Government concerning the pandemic and cost of living crisis, the trustees have prepared the financial statements on the going concern basis. In assessing whether the going concern basis is appropriate, the trustees have considered future cash flows, particularly taking into consideration future grants which have already been committed to the charity by donors.

As at the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for at least 12 months from the signing date of the financial statements. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements and the financial statements do not include any adjustments that would be necessary if the going concern basis was not appropriate.

#### **1.4 Fund accounting**

The Charity's unrestricted funds consist of funds which the Charity may use for its purposes at its discretion.

The Charity has restricted funds which are available for expenditure in accordance with donors' directions or subject to the specific terms of an appeal.

Transfers are executed between funds when adequate justification and supporting evidence is provided.

#### **1.5 Income**

All incoming resources are included in the SOFA when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy, except for grants and donations where the donor:

(a) specifies that donations and grants given to the Charity must be used in future accounting periods, in which case the income is deferred until those periods;

(b) imposes conditions which have to be fulfilled before the Charity becomes entitled to use such income, in which case the income is deferred on a time apportioned basis and not included in incoming resources until the pre-conditions for use have been met.

Intangible income is not included unless it represents goods or services which would have otherwise been purchased. Gifts in kind are included at market value and as resources expended at the same value when distributed.

Grants from organisations have been included as income from charitable activities in furtherance of the Charity's objectives where these amount to a contract of services, but as donations where the money is given in response to an appeal or with greater freedom of use.

Government grants - where there are no performance conditions relating to the receipt of the grant, the grant revenue is recognised when received

#### **1.6 Expenditure**

Expenditure is allocated between expense headings and funds as follows:

Payroll costs – on the basis of time spent on charitable activities and fundraising.

Depreciation – according to fixed asset usage by the charitable activities and fundraising on a percentage basis.

Overheads – office expenses are allocated by desk space and the remaining overheads are allocated on an actual cost basis.

Fundraising costs include the salaries, direct expenditure and overhead costs of the staff who promote the fundraising.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the Charity and include the independent examination fee and costs linked to the strategic management of the Charity.

### 1.7 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

All assets are examined annually for potential impairment and any material reductions in value are written down at the year end.

Tangible fixed assets are stated at cost less depreciation. 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:

Assessment centre equipment - 50% straight line

### 1.8 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

### 1.9 Operating leases

Rentals payable under operating leases are charged against incoming resources on a straight line basis over the lease term.

## 2. Donations and legacies

	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total</b>	<b>Restricted Funds</b>	<b>Unrestricted Funds</b>	<b>Total</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations	-	40,947	40,947	-	30,371	30,371
Grants	138,358	12,150	150,508	102,180	49,686	151,866
COVID - JRS	-	24,579	24,579	-	29,131	29,131
COVID - Other	-	<u>36,771</u>	<u>36,771</u>	-	<u>35,000</u>	<u>35,000</u>
	<u>138,358</u>	<u>114,447</u>	<u>252,805</u>	<u>102,180</u>	<u>144,188</u>	<u>246,368</u>

## 3. Income from charitable activities

	<b>Total</b>	<b>Total</b>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Payments received for services delivered	<u>375</u>	<u>664</u>

**4. Income from investments**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
UK bank interest receivable	<u>55</u>	<u>143</u>

**5. Expenditure on raising funds**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Office Expenses	1,818	1,667
Staff costs including travel expenses	30,959	30,167
	<u>32,777</u>	<u>31,834</u>

**6. Expenditure on charitable activities**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Equipment	10,288	3,951
Office costs	22,023	34,831
Professional fees	1,090	1,551
Travel costs	2,831	431
Other costs	12,016	5,953
Staff costs	141,034	128,610
Depreciation	4,550	3,709
Expenditure on charitable activities, excluding governance costs	<u>193,832</u>	<u>179,036</u>
Independent examiner's remuneration	2,780	2,593
Governance costs	<u>2,780</u>	<u>2,593</u>
<b>Total expenditure on charitable activities</b>	<u><u>196,612</u></u>	<u><u>181,629</u></u>

During the year no Trustees were reimbursed travel expenditure (2021 – £nil).

During the year no Trustee received any remuneration (2021 - £nil).

During the year no Trustee received any benefits in kind (2021 - £nil).

## 7. Analysis of expenditure by type

	Note	Staff costs 2022 £	Depreciation 2022 £	Other costs 2022 £	Total 2022 £	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £
Raising funds		30,959	-	1,818	32,777	30,167	-	1,667	31,834
<b>Total expenditure on raising funds</b>		<b>30,959</b>	<b>-</b>	<b>1,818</b>	<b>32,777</b>	<b>30,167</b>	<b>-</b>	<b>1,667</b>	<b>31,834</b>
Charitable activities	<b>8</b>	141,034	4,550	48,248	193,832	128,610	3,709	46,717	179,036
Governance costs		-	-	2,780	2,780	-	-	2,593	2,593
<b>Total expenditure</b>		<b>171,993</b>	<b>4,550</b>	<b>52,846</b>	<b>229,389</b>	<b>158,777</b>	<b>3,709</b>	<b>50,977</b>	<b>213,463</b>

## 8. Analysis of expenditure on charitable activities

	Direct costs 2022 £	Support costs 2022 £	Total 2022 £	Direct costs 2021 £	Support costs 2021 £	Total 2021 £
Charitable activities	<u>13,119</u>	<u>180,713</u>	<u>193,832</u>	<u>4,382</u>	<u>174,654</u>	<u>179,036</u>

## 9. Net income

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets	4,550	3,709
Remuneration of the independent examiner	2,780	2,593
Pension costs	<u>8,664</u>	<u>7,202</u>

## 10. Staff costs

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	152,723	142,035
Social security costs	10,606	9,540
Other pension costs	8,664	7,202
	<u>171,993</u>	<u>158,777</u>

The average monthly number of employees during the year (full time equivalent) was 5 (2021: 5).

No employee received remuneration amounting to more than £60,000 in either year.

**11. Tangible fixed assets**

	<b>Assessment and training area equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At April 2021	49,424	49,424
Additions	6,655	6,655
Disposals	<u>(2,059)</u>	<u>(2,059)</u>
At 31 March 2022	<u>54,020</u>	<u>54,020</u>
<b>Depreciation</b>		
At 1 April 2021	48,201	48,201
Charge for the year	4,550	4,550
Disposals	<u>(2,059)</u>	<u>(2,059)</u>
At 31 March 2022	<u>50,692</u>	<u>50,692</u>
<b>Net Book Value</b>		
At 31 March 2021	<u>1,223</u>	<u>1,223</u>
At 31 March 2022	<u><u>3,328</u></u>	<u><u>3,328</u></u>

**12. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
Prepayments and accrued income	2,134	1,195
	<u>2,134</u>	<u>1,195</u>

**13. Creditors:  
Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank overdrafts and credit card liabilities	132	40
Taxation and social security costs	2,053	3,382
Other creditors	1,736	18,225
Accruals and deferred income	24,863	58,056
	<u>28,784</u>	<u>79,703</u>

**Deferred Income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Balance brought forward	55,556	101,389
Income deferred in the year	-	-
Released in the year	(33,333)	(45,833)
	<u>22,223</u>	<u>55,556</u>

**14. Statement of funds**

**Analysis of movements in funds – current year:**

	<b>Brought forward</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfer between funds</b>	<b>Carried forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>					
Unrestricted funds	<u>156,869</u>	<u>114,877</u>	<u>111,231</u>	-	<u>160,515</u>
<b>Restricted funds</b>					
Funds for specific services, courses etc <b>1</b>	1,400	138,358	118,158	-	21,600
Total of funds	<u>158,269</u>	<u>253,235</u>	<u>229,389</u>	-	<u>182,115</u>

**Analysis of movements in funds – previous year:**

	Brought forward £	Incoming resources £	Resources expended £	Transfer between funds £	Carried forward £
<b>Unrestricted funds</b>					
Unrestricted funds	<u>124,557</u>	<u>144,995</u>	<u>112,683</u>	<u>-</u>	<u>156,869</u>
<b>Restricted funds</b>					
Funds for specific services, courses etc <b>1</b>	-	102,180	100,780	-	1,400
	<u>-</u>	<u>102,180</u>	<u>100,780</u>	<u>-</u>	<u>1,400</u>
Total of funds	<u>124,557</u>	<u>247,175</u>	<u>213,463</u>	<u>-</u>	<u>158,269</u>

**1** Funds for specific services or courses arise where the donor has specified a particular type of beneficiary e.g. living in a particular region of the UK etc.

**15. Analysis of net assets between funds**

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £
Tangible fixed assets	-	3,328	3,328	-	1,223	1,223
Current assets	21,600	185,971	207,571	1,400	235,349	236,749
Creditors due within one year	-	(28,784)	(28,784)	-	(79,703)	(79,703)
	<u>21,600</u>	<u>160,515</u>	<u>182,115</u>	<u>1,400</u>	<u>156,869</u>	<u>158,269</u>

**16. Pension commitments**

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £8,664 (2021 - £7,202). A liability of £1,736 existed in respect of contributions due to the fund at the balance sheet date (2021 - £2,903).

**17. Commitments: operating leases**

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Within one year	26,000	26,000
Within two and five years	10,833	36,833

**18. Control**

The Trustee Directors are considered to be the ultimate controlling party.

**19. Related party transactions**

In the opinion of the Trustees no transactions were undertaken with related parties during the year (2021: none).