

Company registration number: 04839410

Charity registration number: 1100448

Lyme Disease Action

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Lyme Disease Action

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Lyme Disease Action

Reference and Administrative Details

Company Registration Number	04839410
Charity Registration Number	1100448
Principal Office	Magpie Cottage Sidbury Sidmouth Devon EX10 0QJ The charity has no office premises and is operated from the homes of the trustees.
Trustees	Dr W J Wright Dr S Pearson (resigned 1 October 2020) D S Searle J P Pym Mrs S R Huyshe-Shires Dr R A Pope A Gold (resigned 16 May 2020) Mrs C L Doble (appointed 15 November 2020)
Secretary	Dr W J Wright
Independent Examiner	The charity is incorporated in England and Wales. Four Fifty Partnership Chartered Accountants 34 Boulevard Weston-super-Mare Somerset BS23 1NF
Bankers	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

Lyme Disease Action

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities (the FRSSE) (effective 1 January 2015).

The trustees also confirm that the annual report is also to be used as the directors' report which is required under Company Law.

Lyme Disease Action also uses the acronym LDA.

Objectives and activities

Objects and aims

The exclusively charitable objects for which the company is established are:

The relief of persons suffering from Lyme disease, other borrelioses and associated diseases in particular but not exclusively by:

- Raising awareness of the public at large including conferences, information and support.
- Scientific and medical education and research in topics related to Lyme disease, other borrelioses and associated diseases provided the useful results of such research must be published.

Public awareness, education and information

Free distribution of leaflets to individuals and organisation continued through the year, but demand was much reduced as the COVID-19 pandemic curtailed outdoor activities and therefore people's exposure to ticks and organisations' requirements for health and safety information relating to ticks.

Provision of quality evidence-based information is one of LDA's key activities and work started on revising the Information Production System for the Patient Information Forum's PIF Tick accreditation scheme which is replacing NHS England's Information Standard.

Updates to the website continued through the year, including introduction of a new page on other UK tick-borne diseases and a comparison of COVID symptoms with those of Lyme disease. Awareness information was regularly placed on the website and LDA's Facebook and Twitter accounts.

Lyme Disease Action

Trustees' Report

Exhibitions and conferences that the charity was due to attend were cancelled by the organisers with the exception of a Duke of Edinburgh exhibition in February 2020 which LDA attended to raise awareness amongst exhibition leaders. Requests from journalists were also much reduced during the year although LDA provided information for an awareness article in the July issue of Country Living.

Three LDA newsletters were published during the year to maintain contact with supporters.

Support

Email support to patients, the public, clinicians and journalists has continued through the year.

Scientific and medical awareness, education and relationships

Medical exhibitions throughout the year were cancelled so there was no physical attendance at these. LDA was due to speak at the Microbiology Society annual conference, but this was postponed to 2021.

LDA attended one meeting as a member of the Scottish Health Protection Network sub-group committee on Lyme disease before these meetings ceased because of the pandemic.

The charity was asked to field a representative to sit on an interview panel for a new appointment to the Health Protection Research Unit for Emerging and Zoonotic Diseases (HPRU EZI). A trustee participated in on-line interviews and further discussions.

Relationships continued with researchers at the University of Liverpool, the London School of Hygiene & Tropical Medicine and the HPRU EZI. International discussions continued through the NorthTick project and patient organisations in Norway and the Netherlands.

The charity contributed quotes and information for articles published in Nursing Standard and Emergency Nurse.

Lyme Disease Action

Trustees' Report

Research

Following research workshops held in the latter part of 2019, LDA continued discussions in early 2020 about a possible specialist clinic for Lyme disease with NHS clinicians and university researchers, but these had to cease as contributors were caught up in the response to the pandemic.

A start was made on a new project to develop a Core Outcome Set for Lyme disease, building on LDA's relationships with international researchers, patients and clinicians. An agreement was negotiated with the Comet Initiative to coordinate the project and provide experienced researchers for the work.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

At 31 December 2020, Lyme Disease Action had funds of £114 (2019 - £114) in restricted research funds and £153,462 (2019 - £125,946) in unrestricted funds. The profit for the year was £27,516 (2019 profit of £8,951).

Expenditure was reduced compared with previous years, primarily because of the impact of the COVID-19 pandemic on medical exhibitions but also because grant payment to the RCGP ceased in 2019.

Far fewer sponsored fundraising events took place during the year, compared with 2019, but a major fundraising event by a donor led to an increase in total donations of £7,000 over 2019.

Overall the charity is financially stable and has increased existing reserves.

Policy on reserves

The trustees' policy on reserves is reviewed each year and the charity intends to continue spending on awareness at the current level. As the charity neither employs staff nor rents premises all expenditure is on charitable activity and can be readily adjusted to changes in donation levels.

Lyme Disease Action

Trustees' Report

Achievements and performance

Despite the curtailment of activities brought about by the pandemic, LDA has maintained communications with both the public, clinicians and researchers and has initiated a new research project which will be able to continue using on-line communication.

Public support and awareness has continued, with the charity being called upon for information to support individuals throughout the year.

All of the charity's work benefits both the general public, and health professionals by increasing the chance of early recognition and diagnosis of Lyme disease.

The charity continues to be registered with the Information Commissioner's Office.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, its memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. An amended governing document was approved at a General Meeting in April 2019, and this removed the requirement for an Annual General meeting.

Recruitment and appointment of trustees

Trustees are appointed as a result of recommendation of the existing trustees or proposal from a voting member.

Trustees shall not number less than three and the usual term of office on non-executive trustees shall be three years, after which they shall retire. The retiring trustee may, if willing to act, be re-appointed by the trustees.

The Charity may by ordinary resolution appoint a person who is willing to be a trustee either to fill a vacancy or as an additional trustee.

Organisational structure

The activities of the charity are carried out entirely by the trustees and volunteers.

Lyme Disease Action

Trustees' Report

Important non-adjusting events after the financial period

Impact of COVID-19 pandemic

As anticipated, fundraising events have not taken place through 2020 and the total of small donations is therefore down on 2019, and this looks set to continue through 2021. However, activities are also likely to remain curtailed, so these costs will remain down. The impact of the pandemic on the NHS is likely to affect the NHS through to at least the Spring of 2022, so some projects which involve working with NHS staff are likely to remain on hold.

The charity has no fixed costs of staff or premises, and is able to continue functioning and working on most objectives, albeit on changed priorities.

Commitments for future expenditure

In March 2021, the charity entered into a commitment to spend £75,000 on Core Outcome Set Development project over the following 12 months, to be paid quarterly. The contract is with Liverpool University to cover 2 researchers, overheads, meetings, publications etc.

This will be funded by the unrestricted funds held by the charity.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Lyme Disease Action

Statement of Trustees' Responsibilities

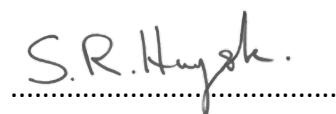
The trustees (who are also the directors of Lyme Disease Action for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on ~~27 Sept 2021~~ and signed on its behalf by:



Mrs S R Huyshe-Shires
Trustee

Lyme Disease Action

Independent Examiner's Report to the trustees of Lyme Disease Action

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 10 to 23.

Respective responsibilities of trustees and examiner

As the charity's trustees of Lyme Disease Action (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 satisfied myself that the accounts of Lyme Disease Action 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 examiner's statement

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 Lyme Disease Action as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
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.

Lyme Disease Action

Independent Examiner's Report to the trustees of Lyme Disease Action

.....
J R Boswell FCA FCCA
Four Fifty Partnership
Chartered Accountants
34 Boulevard
Weston-super-Mare
Somerset
BS23 1NF

Date:.....

Lyme Disease Action

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Unrestricted Restricted £	Total 2020 £
Income and endowments from:				
Donations and legacies	3	28,307	-	28,307
Other trading activities	4	4,066	-	4,066
Investment income	5	92	-	92
Total income		<u>32,465</u>	<u>-</u>	<u>32,465</u>
Expenditure on:				
Raising funds	6	(2,168)	-	(2,168)
Charitable activities	7	(2,781)	-	(2,781)
Total expenditure		<u>(4,949)</u>	<u>-</u>	<u>(4,949)</u>
Net income		<u>27,516</u>	<u>-</u>	<u>27,516</u>
Net movement in funds		27,516	-	27,516
Reconciliation of funds				
Total funds brought forward		<u>125,946</u>	<u>114</u>	<u>126,060</u>
Total funds carried forward	17	<u><u>153,462</u></u>	<u><u>114</u></u>	<u><u>153,576</u></u>

The notes on pages 13 to 23 form an integral part of these financial statements.

Lyme Disease Action

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Unrestricted Restricted £	Total 2019 £
Income and endowments from:				
Donations and legacies	3	21,048	600	21,648
Other trading activities	4	4,646	-	4,646
Investment income	5	145	-	145
Total income		<u>25,839</u>	<u>600</u>	<u>26,439</u>
Expenditure on:				
Raising funds	6	(3,872)	(18)	(3,890)
Charitable activities	7	<u>(12,375)</u>	<u>(1,223)</u>	<u>(13,598)</u>
Total expenditure		<u>(16,247)</u>	<u>(1,241)</u>	<u>(17,488)</u>
Net income/(expenditure)		<u>9,592</u>	<u>(641)</u>	<u>8,951</u>
Net movement in funds		9,592	(641)	8,951
Reconciliation of funds				
Total funds brought forward		<u>116,354</u>	<u>755</u>	<u>117,109</u>
Total funds carried forward	17	<u><u>125,946</u></u>	<u><u>114</u></u>	<u><u>126,060</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 17.

The notes on pages 13 to 23 form an integral part of these financial statements.

Lyme Disease Action

(Registration number: 04839410)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Current assets			
Stocks	13	3,047	4,346
Debtors	14	3,032	2,773
Cash at bank and in hand	15	148,155	119,601
		<u>154,234</u>	<u>126,720</u>
Creditors: Amounts falling due within one year	16	<u>(658)</u>	<u>(660)</u>
Net assets		<u>153,576</u>	<u>126,060</u>
Funds of the charity:			
Restricted		114	114
Unrestricted funds		<u>153,462</u>	<u>125,946</u>
Total funds	17	<u>153,576</u>	<u>126,060</u>

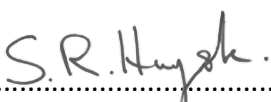
For the financial year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- 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.

The financial statements on pages 10 to 23 were approved by the trustees, and authorised for issue on 27. Sept 2021 and signed on their behalf by:


.....
Mrs S R Huyshe-Shires
Trustee

The notes on pages 13 to 23 form an integral part of these financial statements.

Lyme Disease Action

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Charity status

The charity is a private company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital.

The address of its registered office is:

Magpie Cottage

Sidbury

Sidmouth

Devon

EX10 0QJ

2 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Lyme Disease Action meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The presentation currency of the charity is the Pound Sterling (£). All monetary amounts are rounded to the nearest pound.

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Lyme Disease Action

Notes to the Financial Statements for the Year Ended 31 December 2020

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Non-adjusting events after the financial period

Impact of COVID-19 pandemic

As anticipated, fundraising events have not taken place through 2020 and the total of small donations is therefore down on 2019, and this looks set to continue through 2021. However, activities are also likely to remain curtailed, so these costs will remain down. The impact of the pandemic on the NHS is likely to affect the NHS through to at least the Spring of 2022, so some projects which involve working with NHS staff are likely to remain on hold.

The charity has no fixed costs of staff or premises, and is able to continue functioning and working on most objectives, albeit on changed priorities.

Commitments for future expenditure

In March 2021, the charity entered into a commitment to spend £75,000 on Core Outcome Set Development project over the following 12 months, to be paid quarterly. The contract is with Liverpool University to cover 2 researchers, overheads, meetings, publications etc.

This will be funded by the unrestricted funds held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gift aid

Gift aid is recognised in the accounts where the charity receives the rights to claim the gift aid being the end of each financial period.

Lyme Disease Action

Notes to the Financial Statements for the Year Ended 31 December 2020

Other trading activities

Shop income is derived from the sale of Lyme Disease related goods through the company's online shop and at the yearly conference the charity holds.

Sales through the online shop are subject to a transaction charge by PayPal. The gross value of these sales are recognised in the accounting period in which the sale is received and the transaction charges are disclosed as an expense separately on the charity's statement of financial position within fundraising costs.

General sales at conferences are reported gross in the accounting period in which the sale was made.

All conference bookings received are accounted for based on when the conference is to be held.

Conference booking fees are deferred where they relate to attendance at an event that is due to occur after the balance sheet date.

Investment income

Investment income includes interest received relating to funds held in the charity's CAF gold bank account which is recognised when the interest is received.

Investment income also includes repayment interest due on late gift aid claims made to HM Revenue and Customs.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Support costs are in relation to the running of the charity that are not directly attributable to generating income.

Lyme Disease Action

Notes to the Financial Statements for the Year Ended 31 December 2020

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Stock

Stocks are valued at the lower of cost or net realisable value, after making due allowance for obsolete and slow moving items.

Other debtors

Other debtors contain any Gift Aid donations due to the charity that have not been received before the balance sheet date.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Lyme Disease Action

Notes to the Financial Statements for the Year Ended 31 December 2020

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

There is only one restricted fund that exists at present being the Research Fund. The fund relates to research into the medical uncertainties surrounding Lyme Disease, which was undertaken with the James Lind Alliance and Innatoss Laboratories.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £
Donations and legacies;			
Donations and sponsorship	28,115	-	28,115
Gift aid reclaimed	192	-	192
Total for 2020	28,307	-	28,307
Total for 2019	21,048	600	21,648

4 Income from other trading activities

	Unrestricted funds £	Total funds £
Trading income;		
Sale of goods	4,066	4,066
Total for 2020	4,066	4,066
Total for 2019	4,646	4,646

Lyme Disease Action

Notes to the Financial Statements for the Year Ended 31 December 2020

Role of volunteers

The charity is reliant on a team of volunteers in carrying out its activities.

The roles of these volunteers includes responding to requests for leaflets, weekly literature searches for adding to the scientific library, contributions to scientific evidence discussions, contributing to the help desk and posting information on Facebook.

In accordance with the SORP, due to the absence of any reliable measurement basis, the contribution of these volunteers is not recognised in the accounts.

5 Investment income

	Unrestricted funds £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	78	78
Other investment income	14	14
Total for 2020	<u>92</u>	<u>92</u>
Total for 2019	<u>145</u>	<u>145</u>

6 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds £	Restricted funds £	Total funds £
Note			
Costs of goods sold	2,168	-	2,168
Total for 2020	<u>2,168</u>	<u>-</u>	<u>2,168</u>
Total for 2019	<u>3,872</u>	<u>18</u>	<u>3,890</u>

Lyme Disease Action

Notes to the Financial Statements for the Year Ended 31 December 2020

				Total costs £
7 Expenditure on charitable activities				
		Unrestricted funds £	Restricted funds £	Total funds £
Support costs	8	2,781	-	2,781
Total for 2019		<u>12,375</u>	<u>1,223</u>	<u>13,598</u>

In addition to the expenditure analysed above, there are also governance costs of £2,781 (2019 - £6,348) which relate directly to charitable activities. See note 8 for further details.

During 2019, the charity made an unrestricted educational grant of £7,250 to the Royal College of General Practitioners, this grant concluded in 2019, hence no grants were made in 2020.

The grant was awarded to help administer the College's objectives of raising awareness of Lyme disease and to support primary care clinicians in developing clinical skills and expertise aimed at improving early recognition, diagnosis and treatment of the condition.

8 Analysis of governance and support costs

Support costs

	Unrestricted funds £	Restricted funds £	Total funds £
Independent examiner fees			
Examination of the financial statements	660	-	660
Other support costs	2,121	-	2,121
Total for 2020	<u>2,781</u>	<u>-</u>	<u>2,781</u>
Total for 2019	<u>5,125</u>	<u>1,223</u>	<u>6,348</u>

Lyme Disease Action

Notes to the Financial Statements for the Year Ended 31 December 2020

9 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mrs S R Huyshe-Shires

£567 (2019: £3,498) of expenses were reimbursed to Mrs S R Huyshe-Shires during the year.

Dr S Pearson

£213 (2019: £1,519) of expenses were reimbursed to Dr S Pearson during the year.

Dr W J Wright

£35 (2019: £Nil) of expenses were reimbursed to Dr W J Wright during the year.

Mrs G V M Lowe

£Nil (2019: £43) of expenses were reimbursed to Mrs G V M Lowe during the year.

Dr R A Pope

£Nil (2019: £64) of expenses were reimbursed to Dr R A Pope during the year.

Trustees expenses include travelling costs, postage and statutory filing fees.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

10 Staff costs

During the year, the charity had no employees on a payroll scheme (2019 - nil).

**2020
No**

11 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	<u>660</u>	<u>660</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Lyme Disease Action

Notes to the Financial Statements for the Year Ended 31 December 2020

13 Stock

	2020 £	2019 £
Stocks	<u>3,047</u>	<u>4,346</u>

14 Debtors

	2020 £	2019 £
Other debtors	1,864	2,370
Prepayments	818	403
Trade debtors	<u>350</u>	<u>-</u>
	<u>3,032</u>	<u>2,773</u>

15 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	<u>148,155</u>	<u>119,601</u>

16 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	<u>658</u>	<u>660</u>

Lyme Disease Action

Notes to the Financial Statements for the Year Ended 31 December 2020

17 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted				
Unrestricted funds	125,946	32,465	(4,949)	153,462
Restricted	<u>114</u>	<u>-</u>	<u>-</u>	<u>114</u>
Total funds	<u>126,060</u>	<u>32,465</u>	<u>(4,949)</u>	<u>153,576</u>
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
Unrestricted				
Unrestricted funds	116,354	25,839	(16,247)	125,946
Restricted	<u>755</u>	<u>600</u>	<u>(1,241)</u>	<u>114</u>
Total funds	<u>117,109</u>	<u>26,439</u>	<u>(17,488)</u>	<u>126,060</u>

Lyme Disease Action

Notes to the Financial Statements for the Year Ended 31 December 2020

18 Analysis of net assets between funds

	Unrestricted funds £	Restricted £	Total funds at 31 December 2020 £
Current assets	154,120	114	154,234
Current liabilities	(658)	-	(658)
Total net assets	<u>153,462</u>	<u>114</u>	<u>153,576</u>

	Unrestricted funds £	Restricted £	Total funds at 31 December 2019 £
Current assets	126,606	114	126,720
Current liabilities	(660)	-	(660)
Total net assets	<u>125,946</u>	<u>114</u>	<u>126,060</u>

19 Analysis of net funds

	At 1 January 2020 £	Financing cash flows £	At 31 December 2020 £
Cash at bank and in hand	119,601	28,555	148,156
Net debt	<u>119,601</u>	<u>28,555</u>	<u>148,156</u>

	At 1 January 2019 £	Financing cash flows £	At 31 December 2019 £
Cash at bank and in hand	104,602	14,998	119,600
Net debt	<u>104,602</u>	<u>14,998</u>	<u>119,600</u>