

Charity registration number 1113312

Company registration number 05087027 (England and Wales)

**MAKEBELIEVE ARTS**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# MAKEBELIEVE ARTS

## LEGAL AND ADMINISTRATIVE INFORMATION

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Patrons	Mr M Rosen
Trustees	G S Ingham D Thacker P Lovering K S Scott
Secretary	Mr B Moody
Charity number	1113312
Company number	05087027
Registered office	The Cartoon House 1a Bradford Road Corsham Wiltshire SN13 0QR
Independent examiner	ART Accountants Limited Ground Floor 11 Manvers Street Bath BA1 1JQ

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# MAKEBELIEVE ARTS

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# **MAKEBELIEVE ARTS**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the company's governing document, 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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The company's objects are to advance education for the public benefit by the promotion of the arts, in particular but not exclusively the arts of drama and storytelling.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the company should undertake.

#### **The COVID-19 Pandemic and its effects on MakeBelieve Arts:**

The COVID restrictions were lifted by central government in April 2021. However, schools were still reticent to allow any visitors in before September of that year. For many schools the new cohort of children in Reception and Pre-school were behind on their speech, language, and social skills as a result of the pandemic. MakeBelieve Arts were in a good place to offer schools and settings a variety of programmes to help with this situation as a result of our new online curriculum and teacher training.

#### **Helicopter Stories:**

Seven Local Authorities bought Online Learning packages from MakeBelieve Arts in 21-22. These included training and twilight sessions in Helicopter Stories to demonstrate the approach and to work with settings, keeping in touch to check progress. Each Local Authority had a cohort of schools and settings that Helicopter Stories has now become an integral part of. The Paul Hamlyn Foundation's 'More and Better' funding in Croydon and North Somerset, featured group discussions and online training sessions that incorporated the Online Learning programmes.

#### **Resources:**

Princesses, Dragons and Helicopter Stories by Trisha Lee, published by Routledge in August 2015, and The Woman Who Cooked Everything both sold well and consistently throughout the year.

#### **Curiosity Conference:**

With funding from the Ironmongers Foundation, we were once again able to hold the 'Curiosity Conference' in person at the Ironmongers' Hall in London. This year's theme was on making up stories about artefacts found in a tunnel under the hall and the fictitious Barmminster Council's attempts to build a car park. The feedback from staff and children after the event was fantastic. Two schools (in Durham and Scunthorpe) could not travel due to staff shortages caused by Covid, so these were visited individually. Children in each school were filmed performing their stories thanks to additional funding from The Ironmongers. The final edits were shared with parent and children and were a huge success. The children involved in the Curiosity Conference come from some of the most deprived backgrounds in the UK. Thanks to this funding they had the benefit of being invested in and their ideas listened to and shared.

# **MAKEBELIEVE ARTS**

## **TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022**

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### **Paul Hamlyn More and Better:**

We have received the second instalment of £84,000 from the Paul Hamlyn More and Better fund. The project is in the second of three years with the aim of supporting MakeBelieve Arts to expand our reach. We worked with two Local Authorities, Croydon and North Somerset, to establish Helicopter Stories in their areas alongside setting up local hubs in Kent and Wiltshire.

After COVID restrictions were lifted and in agreement with PHF and both authorities we were able to visit schools and settings in both areas to build on the first year and implement many of the strands that we were unable to do in 2020 due to the pandemic.

### **Helicopter Stories On Demand:**

A bi-product of the Pandemic was that we were able to launch the Helicopter Stories On Demand online training in November 2020. This is a fully comprehensive, step-by-step guide to the Helicopter Stories approach consisting of 24 films in which Trisha Lee talks about her work, alongside footage of children engaged in the approach. The package includes one years on demand access of up to four logins and is suitable for teachers, Early Years Practitioners and childminders.

### **The Poetry Basket, The Story Basket and The Christmas Basket:**

The Poetry Basket continues to sell worldwide and this year has seen us working towards and launching The Poetry Basket 2 in October 2021. The Poetry Basket 2 is topic based rather than seasonal and is purchased by yearly subscription rather than a one-time fee. In April 2021 we launched The Story Basket which is also available for purchase on a subscription basis. As well as containing audio only stories, it includes versions of each story to act out, plus craft ideas and thoughts for discussion. The collection of baskets are designed to be listened to throughout the academic year. They include a host of activities, and are suitable for children aged 3 to 7. The Christmas Basket was updated in October, with new poems for 2021. All of the baskets are produced in house to a very high standard.

### **Achievements and performance**

#### **Geographical Spread:**

MakeBelieve Arts continued to deliver programmes across the UK, connecting with many areas of the United Kingdom via zoom and On Demand training. The poetry basket alone has sold across every county in the UK plus twenty-two other countries. We are still very much focused on continuing our strong ties with counties in the South East and South West of the UK, with a particular emphasis on Wiltshire and Kent. Our online offers has meant that we are also able to engage and sell more globally. We have strong Local Authority hubs in seven areas of the UK.

#### **Financial review**

As described in the Report of the Trustees, some areas of activity have developed and others changed significantly in the year.

The surplus for the year amounted to £46,181 (2021 - £32,517). At the year end, total unrestricted reserves amounted to £168,184 (2021 - £122,003).

It is the policy of the company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the company'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.

# MAKEBELIEVE ARTS

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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The trustees have considered the risks to which the charity is exposed and believe that these will be mitigated by:

- A body of trustees with the necessary experience and competence to supervise all the aspects of the Trusts works; and
- An effective system of internal control to ensure the correct operational procedures are observed and all items and key issues are raised in the quarterly trustees meetings.

### Structure, governance and management

The company is a company limited by guarantee and was set up by a Memorandum of Association on 17 March 2004, as amended by a special resolution dated 4 January 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

G S Ingham  
D Thacker  
P Lovering  
K S Scott

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

MakeBelieve Arts is a theatre and education company that works creatively with children, young people and their families, in schools and other educational and community settings. We operate from a base in Corsham, Wiltshire, where we have a small office.

MakeBelieve Arts has a core staff of three. The admin hub is based out of an office in Wiltshire and our Education Director works from her base in Kent. Throughout the course of 2021-2022 we have continued developing our relationships within Wiltshire, Kent and the surrounding counties.

Trisha Lee leads the company as Artistic Director, Isla Hill is the Education Director based in Lamberhurst, Kent and Bill Moody is the Administrator working from our office in Corsham, Wiltshire.

The trustees meet quarterly to review and direct the operation of the charity.

The trustees have considered the Charity Commission's general guidance on public benefit in relation to the objectives of the charity. This report sets out those objectives and describes how they have been met in the current year.

The trustees' report was approved by the Board of Trustees.

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G S Ingham

Trustee

Dated: 25/6/22

# MAKEBELIEVE ARTS

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF MAKEBELIEVE ARTS

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I report on the financial statements of the company for the year ended 31 March 2022, which are set out on pages 5 to 13.

### Respective responsibilities of trustees and examiner

The company's trustees, who are also the directors of MakeBelieve Arts for the purposes of company law, are responsible for the preparation of the financial statements. 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination being a qualified member of Chartered Certified Accountants.

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

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 next statement.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) 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 Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



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**ART Accountants Limited**  
**Chartered Certified Accountants**

Ground Floor  
11 Manvers Street  
Bath  
BA1 1JQ

Dated: 25 June 2022

# MAKEBELIEVE ARTS

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<b><u>Income from:</u></b>			
Donations and legacies	3	-	29,894
Charitable activities	4	250,120	126,763
Investments	5	35	62
<b>Total income</b>		<u>250,155</u>	<u>156,719</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	6	<u>203,974</u>	<u>124,202</u>
<b>Net income for the year/ Net movement in funds</b>		46,181	32,517
Fund balances at 1 April 2021		122,003	89,486
<b>Fund balances at 31 March 2022</b>		<u><u>168,184</u></u>	<u><u>122,003</u></u>

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

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.

# MAKEBELIEVE ARTS

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	10		3,892		4,374
<b>Current assets</b>					
Debtors	11	1,177		9,793	
Cash at bank and in hand		258,824		172,892	
		260,001		182,685	
<b>Creditors: amounts falling due within one year</b>	12	(95,709)		(65,056)	
Net current assets			164,292		117,629
<b>Total assets less current liabilities</b>			168,184		122,003
<b>Income funds</b>					
Unrestricted funds			168,184		122,003
			168,184		122,003

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 25/6/22

  
G S Ingham  
Trustee

  
D Thacker  
Trustee

Company registration number 05087027

# MAKEBELIEVE ARTS

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### Charity information

MakeBelieve Arts is a private company limited by guarantee incorporated in England and Wales. The registered office is The Cartoon House, 1a Bradford Road, Corsham, Wiltshire, SN13 0QR.

#### 1.1 Accounting convention

The accounts have been prepared in accordance with the company's governing document, 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)" (as amended for accounting periods commencing from 1 January 2016). The company is a Public Benefit Entity as defined by FRS 102.

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

The financial statements 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 financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the company.

#### 1.4 Income

Income is recognised when the company 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 company 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 company 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.

# MAKEBELIEVE ARTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), any general volunteer time is not recognised and will be referred to in the trustees' annual report to recognise their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income received in advance of a theatrical performance or provision of other specified services is deferred until the criteria for income recognition are met.

#### 1.5 Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated to general expenditure.

Costs of generating funds comprise the costs associated with attracting voluntary income and costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### 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.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Straight line
Computers	25% Straight line

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 the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the company 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).

#### 1.8 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.

# MAKEBELIEVE ARTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

The company 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 company's balance sheet when the company 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 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 company's contractual obligations expire or are discharged or cancelled.

#### 1.10 Taxation

The company is exempt from income and corporation taxes to the extent that income and gains are applied to the charitable objective of the company.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# MAKEBELIEVE ARTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 2 Critical accounting estimates and judgements

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

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

### 3 Donations and legacies

	Total Unrestricted funds	
	2022	2021
	£	£
Government grants	-	29,894
	<u>          </u>	<u>          </u>
<b>Grants receivable for core activities</b>		
HMRC Job Retention Scheme	-	29,894
	<u>          </u>	<u>          </u>
	-	29,894
	<u>          </u>	<u>          </u>

### 4 Charitable activities

	More and Better	Helicopter	Curiosity	Total	Total
	2022	2022	2022	2022	2021
	£	£	£	£	£
Sales within charitable activities	81,431	122,409	46,280	250,120	126,763
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Unrestricted funds	81,431	122,409	46,280	250,120	126,763
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>For the year ended 31 March 2021</b>					
Unrestricted funds	42,574	74,789	9,400		126,763
	<u>          </u>	<u>          </u>	<u>          </u>		<u>          </u>

# MAKEBELIEVE ARTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	35	62

### 6 Charitable activities

	More and Better £	Helicopter £	Curiosity £	Total 2022 £	Total 2021 £
Project delivery	6,403	8,069	13,226	27,698	2,496
Workshop costs	11,553	4,343	2,448	18,344	4,475
Motor and travel costs	-	14	3,768	3,782	(954)
	17,956	12,426	19,442	49,824	6,017
Share of support costs (see note 7)	63,475	67,107	22,368	152,950	116,985
Share of governance costs (see note 7)	-	1,200	-	1,200	1,200
	81,431	80,733	41,810	203,974	124,202
<b>Analysis by fund</b>					
Unrestricted funds	81,431	80,733	41,810	203,974	
	81,431	80,733	41,810	203,974	
<b>For the year ended 31 March 2021</b>					
Unrestricted funds	42,574	73,364	8,264		124,202
	42,574	73,364	8,264		124,202

# MAKEBELIEVE ARTS

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 7 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	130,469	-	130,469	103,773	-	103,773
Depreciation	1,297	-	1,297	1,458	-	1,458
Advertising and marketing	45	-	45	944	-	944
Establishment costs	10,198	-	10,198	526	-	526
Communications and IT	5,732	-	5,732	5,978	-	5,978
Insurance	1,047	-	1,047	946	-	946
Other office costs	2,805	-	2,805	2,052	-	2,052
Staff training	200	-	200	86	-	86
Accountancy	1,157	-	1,157	1,222	-	1,222
Independent examiner fees	-	1,200	1,200	-	1,200	1,200
	<u>152,950</u>	<u>1,200</u>	<u>154,150</u>	<u>116,985</u>	<u>1,200</u>	<u>118,185</u>
Analysed between Charitable activities	<u>152,950</u>	<u>1,200</u>	<u>154,150</u>	<u>116,985</u>	<u>1,200</u>	<u>118,185</u>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the company during the year.

### 9 Employees

There were no employees during the year.

Employment costs	2022 £	2021 £
Wages and salaries	116,937	97,900
Social security costs	8,476	5,873
Other pension costs	5,056	-
	<u>130,469</u>	<u>103,773</u>

There were no employees whose annual remuneration was £60,000 or more.

# MAKEBELIEVE ARTS

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

### 10 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
<b>Cost</b>			
At 1 April 2021	4,750	19,097	23,847
Additions	-	815	815
	<u>4,750</u>	<u>19,912</u>	<u>24,662</u>
At 31 March 2022	4,750	19,912	24,662
<b>Depreciation and impairment</b>			
At 1 April 2021	4,750	14,723	19,473
Depreciation charged in the year	-	1,297	1,297
	<u>4,750</u>	<u>16,020</u>	<u>20,770</u>
At 31 March 2022	4,750	16,020	20,770
<b>Carrying amount</b>			
At 31 March 2022	-	3,892	3,892
	<u>-</u>	<u>3,892</u>	<u>3,892</u>
At 31 March 2021	-	4,374	4,374
	<u>-</u>	<u>4,374</u>	<u>4,374</u>

### 11 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	1,177	9,793
	<u>1,177</u>	<u>9,793</u>

### 12 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Deferred income		94,330	63,612
Trade creditors		-	244
Accruals and deferred income		1,379	1,200
		<u>95,709</u>	<u>65,056</u>