

THE DERWENT INITIATIVE
(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS
For the year ended 31 December 2022

Charity Number 1126951
Company Number 06725535

THE DERWENT INITIATIVE

(A company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2022

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TDI (The Derwent Initiative)

(A company limited by guarantee)

TRUSTEE ANNUAL REPORT (including Director's report)

For the year ended 31 December 2022

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 December 2022 which are also prepared to meet the requirements for a trustees' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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) (effective October 2019)

Directors' Report

Much of the focus of 2022 was on building and strengthening our portfolio of courses and materials so that we could deliver all our training both online and face to face and pursue our charitable mission by offering resources and support to as many people as possible. Like everybody else, we have been learning to adjust to new ways of working, and although these will undoubtedly bring benefits in the long run, it is taking time to learn the new skills we need and to grow relationships in what has become a predominantly online world.

Despite the retreat of the pandemic, many of our Leisurewatch members have also continued to struggle with a new normality. Huge increases in energy bills have hit the leisure industry particularly hard, and the need to adapt and change has led to considerable changes in staffing. The switch from face to face to online training hasn't always been easy to resource, particularly for frontline staff working in leisure centres as opposed to more senior staff working from home. We have put a lot of effort into developing our online training sessions so that we make them as engaging and relevant as possible, but it has been good to be able to bring back more face to face sessions with groups of staff.

Although financial and operational pressures on providers have continued to amount, we have been pleased that nearly all our Leisurewatch members have chosen to maintain their membership, finding the scheme helpful and good value. We worked with them throughout the year on a number of challenging incidents and situations and provided advice, research and top-up training sessions to address concerns. In addition to receiving training sessions for front line staff and managers, incident referrals, and advice, we now offer free and discounted places on our open courses to Leisurewatch members so that managers can add to their skills and knowledge in managing the risk of sexual offending more widely.

We have expanded our range of online open courses during 2022, and have started to build more interest from a slow but encouraging start. Our intention has been to provide good value one day courses so that individuals and small organisations can benefit from the expertise we have gathered, as well as large organisations able to commission tailored training. This is working well, with people coming from housing, criminal justice, healthcare, local authorities and the voluntary sector. Bringing people together from different work environments makes for interesting sessions, and our trainers are often able to assist with specific challenges participants raise during the day.

A number of larger organisations commissioned tailored courses during the year, giving excellent feedback, and we hope to continue to expand this area of our work in 2023.

In addition to Leisurewatch and training, we took on an interesting new collaboration with NCFE, which commissioned TDI to deliver 6 podcasts aimed at the Further Education sector. These were run through the NCFE website in November and December, and will be picked up and promoted more widely by FE News in 2023.

Overall, this has been a positive year of development and consolidation. Although we did not achieve our financial targets, we feel optimistic that we are now in a position to grow our reach and impact.

2023 will be our 30th anniversary year. We hope to support more organisations, large and small, with our courses and to reflect on our journey over the last three decades addressing problems which have never diminished in significance over the last three decades. We are also looking forward to developing our work in the FE sector and exploring the particular issues facing providers in that field.

As always, we are immensely grateful to everybody who helped us during the year. In particular we thank two people who have made a particular contribution to TDI and will be leaving us after many years. Mike Brown retired at Christmas after serving as a trustee during some of our most challenging years. His stalwart support, expertise and good humour will be much missed, and he was generous in his time and advice, particularly around the management of our finances. Matt Jenkins, who is leaving to spend some time travelling, has brought academic rigour and intellectual curiosity which has greatly added to the value of our work. His work on creating our portfolio of courses and materials has given us the means to move forward, and he remains with us in virtual form in his 'bite-size' series of courses which he recorded for us, and in the podcasts we did with NCFE.

1. Objectives and Activities

Aims of the Charity

TDI (The Derwent Initiative) is an independent UK charity, founded in 1993, which works to improve public protection by finding creative and practical approaches to reduce the risk of sexual offending. We create and deliver training, projects, consultancy and research working with lay people and professionals throughout the UK. Our specific charitable objectives are:

- Throughout the United Kingdom and overseas to reduce the likelihood of sexual offending and to minimize its effects for the benefit of the public in general;
- To advance education for the public benefit concerning the incidence, effects and treatment of sexual offences and offenders and their victims, and the services available in this respect; in particular but not exclusively of people involved, whether professionally or otherwise, with the care and treatment of sexual offenders, their victims, or parents and families of those victims.

2. Public Benefit Statement

All of TDI's activities are carried out for public benefit in accordance with Charity Commission guidance.

3. Achievements and Performance

Free resources

One of TDI's charitable objectives is to advance education for the public benefit concerning the incidence, efforts and treatment of sexual offences and offenders and their victims, and the services available in this respect. To help fulfil this we have created the *Explainer* series of 12 information sheets. These are basic introductions to key issues in our field, which can be accessed for free online as both webpages and printable PDFs.

Courses

We provide our training in three different formats:

The Bitesize series: A series of 12 one-hour pre-recorded online courses, written and fronted by Dr Matt Jenkins, our Head of Research and our training team. Each session includes an exercise and some signposting material. Access is available on demand for £25 per session.

Open Courses: Half-day courses run online with a live trainer, aimed at individuals working in organisations. Each course includes 4 hours of training, a work book and materials. Currently four courses are offered: 'Introduction to Working With Sex Offenders', 'Sexual Offending & Cognitive Impairment', 'Working With Child Sexual Exploitation (CSE)', and 'Sexual Harassment and Sexual Abuse In The Workplace'. These are run on a fortnightly schedule, to maximise access. Places on the course are available for £125 per attendee.

Bespoke Courses: As in previous years, we continue to allow organisations to commission a course specifically for their organisation, we can tailor a package to suit their needs, drawing on our wide experience. This enables us to adapt to different levels of participants and address specific issues encountered by the organisation. Packages start at 6 hours of training, and all courses include workbooks and materials, and follow up conversations with a senior trainer to pick up on any individual issues or feedback in the ensuing year. These courses are available for £1500 per 6-hour session, for up to 20 attendees.

Organisations receiving training during 2022 included NACRO, Derbyshire NHS Trust, Carmarthenshire Council, Crisis, The Padley Group, Tyne Housing, On The Out and Changing Tunes.

Leisurewatch

Training was delivered both online and face to face. Additional sessions were offered to managers, and extra support and advice was provided to a number of members in relation to particular incidents.

Collaboration with NCFE

We were commissioned to deliver a series of 6 podcasts aimed at the FE sector. Covering subjects including context, the law, accountability, compliance, technology and creating a safer community, they aim to give FE providers some guidance as to the sort of questions they should be posing in relation to their governance and operational management of risk of sexual harm.

4. Grant Funding

Grants were received from the Handley Trust and the Hadrian Trust, totalling £3,225.

5. Investments

TDI made no investment in financial year 2022.

6. Financial review

Review of the year

The results for the year and the company's financial position at the end of the year are shown in the attached financial statements.

During the year the Charity had income of £66,642 (2021: £83,965) and expenditure of £86,259 (2021: £82,661). There was an operating deficit of £19,617 (2021: surplus of £1,304).

At 31 December 2022 the Charity had net liabilities of £15,646 (2021: net assets of £3,971).

No reserves/Going concern

Trustees regularly review the financial viability and sustainability of TDI. Commissions and sales of training during 2022 were lower than target, resulting in an end of year operating loss of £19,617, a carryover of (£15,646). This was anticipated and trustees were made aware of the proposed plans to recover the position in 2023 and 2024.

In early 2023 Matt Jenkins left TDI to go travelling, reducing payroll costs by approximately £20k. Although replacing the tasks he covered will incur some expenditure, this is being done on a freelance basis and does not incur forward liabilities. In view of this mitigation, together with the completion of the training resources, the increase in the number of courses available, and the greater publicity and marketing coming through the pro bono advice from supporters, trustees decided that it was reasonable to suppose that TDI would continue to be able to meet liabilities as they fall due and therefor that it continues to be a going concern. Financial sustainability will continue to be addressed at every meeting of the trustees.

7. Risk Management

The Board of Trustees has overall responsibility for the management of the risks to which the Charity is exposed, although day-to-day risk management is a responsibility of the Chief Executive and staff.

Risks identified by the Trustees, Chief Executive and staff relating to matters of finance, governance and delivery risks, will be considered at Trustee Meetings. This consideration will cover:

- Initial risk assessment in terms of impact and likelihood
- Initial risk rating
- Counter measures
- Responsibility / ownership
- Timescale
- Amended risk assessment in terms of impact and likelihood
- Amended risk rating

Plans for the management of identified risks will be created. Where appropriate, the Trustees will actively monitor these between meetings, with a reporting line between the Chief Executive and the Chair of the Board.

Through the counter measures put in place and the regular reviews and updates, the Board is satisfied that the major risks identified have been adequately mitigated. It is recognised that this approach can only provide reasonable but not absolute assurance that major risks have been adequately managed.

8. Reference and administrative details of the charity, its trustees and advisors

Registered charity name	TDI (The Derwent Initiative)
Charity number	1126951
Company registration number	06725535
Registered office	Suite 4, Adamson House, 65 Westgate Road, Newcastle upon Tyne NE1 1SG
Trustees and Members of the Board	Ms. LVW Armstrong (Chair) Mrs. SM Winfield OBE Ms. CJ Parnell Mr. MH Brown (FCA) (to December 2022)
Chief Executive and Senior staff members	Ms. DM Jenkins MBE, DL Ms. B Gray Dr. M Jenkins
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services Ltd One Strawberry Lane Newcastle upon Tyne NE1 4BX
Bankers	The Co-operative Bank Norfolk House 84-86 Grey Street Newcastle upon Tyne NE1 6BZ
Solicitors	Muckle LLP 32 Gallowgate Newcastle upon Tyne NE1 4BF

9. Funds held as custodian trustees on behalf of others

None

10. Exemption from disclosures

None

11. Structure, governance and management

Governing Document

The organisation is a Charitable Company Limited by Guarantee. The Company was established under a Memorandum of Association, which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of a winding up any member (who is a director) undertakes to contribute to the payment of liabilities, such amount as may be required not exceeding the total of £10.

Recruitment and Appointment of the Board

The Directors of the Company are also Trustees for the purposes of charity law and under the company's Articles are also its members. Under the requirements of the Memorandum and Articles of Association, terms of appointment are of 5 years, after which point Directors are eligible for reappointment.

Trustees are selected on the basis of specialist skills and commitment to the objectives and aims of the organisation.

Directors do not receive remuneration for their service.

Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main company documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report
- Copies of recent board papers including budgets and management accounts
- A copy of the Charity Commission publication "How to be an Effective Trustee"
- A copy of the governance structure.

12. Related parties

The Chief Executive, Deborah Jenkins MBE, and senior staff member Matt Jenkins, are related – Matt is Debba's brother's son.

Podcasts Project with NCFE: Deborah Jenkins is also Chair of NCFE. She does not benefit personally from the collaboration. The relationship has been logged by NCFE with the Charity Commission and is declared at each board meeting of NCFE.

13. Statement of Trustee Responsibilities

The trustees, who are also directors for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company 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 incoming resources and application of resources, including the income and expenditure of the charitable company for that year. In preparing those 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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The trustees are responsible for keeping 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.

Approved by the Board on 12.06.2023 and signed on their behalf by:

Ms LVW Armstrong
Chair, TDI

THE DERWENT INITIATIVE

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 31 December 2022

I report on the financial statements of The Derwent Initiative for the year ended 31 December 2022, which are set out on pages 10 to 18.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

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:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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 the 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 accounts 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Doug Maltman FMAAT
Connected Voice Business Services Ltd
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 12.06.2023

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STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 31 December 2022

	Notes	Unrestricted Funds £	Total 2022 £	Total 2021 £
Income from:				
Charitable activities				
Grants and contracts	5	65,439	65,439	83,875
Other trading activities	6	1,203	1,203	90
Total income		66,642	66,642	83,965
Expenditure on:				
Charitable activities				
Operation of the charity	7	86,259	86,259	82,661
Total expenditure		86,259	86,259	82,661
Net income/(expenditure) and net movement of funds		(19,617)	(19,617)	1,304
Reconciliation of funds				
Total funds brought forward		3,971	3,971	2,667
Total funds carried forward		(15,646)	(15,646)	3,971

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 12 to 18 form an integral part of these accounts.

BALANCE SHEET

As at 31 December 2022

	Notes	£	Total 2022 £	£	Total 2021 £
<u>Current assets</u>					
Debtors	14	33,078		42,689	
Cash at bank and in hand	15	3,222		15,038	
Total current assets		36,300		57,727	
Creditors: amounts falling due within one year	16	(51,946)		(53,756)	
Net current assets			(15,646)		3,971
Total net assets or liabilities			(15,646)		3,971
<u>Funds of the charity</u>					
Unrestricted income funds			(15,646)		3,971
Total funds			(15,646)		3,971

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 12 to 18 form an integral part of these accounts.

These financial statements were approved by the Board on: 12.06.2023

and are signed on its behalf by: Ms LVW Armstrong
Chair

THE DERWENT INITIATIVE

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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 October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Derwent Initiative meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds deficit at the year end of - £15,646 and the trustees are reviewing the immediate future of the charity for the next 12 months as, outlined in their trustee report for 2022.

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2022. It should be noted that the trade debtors will be received and that the creditors are being paid when the payments are falling due. With the deferred income being held for the purposes of future expenditure during 2023.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

3.4 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.5 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.3 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.4 Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts.

4.5 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

Analysis of income

	Unrestricted Funds £	Total 2022 £	Total 2021 £
5 Charitable activities			
The W A Handley Trust	2,250	2,250	2,250
Hadrian Trust	1,000	1,000	-
Northumberland Business Services Ltd	-	-	1,869
Culture Trust	2,485	2,485	-
Leisurewatch Membership	40,013	40,013	44,681
Job Retention Scheme Grant	-	-	25,000
Specialist training	19,691	19,691	10,075
	<u>65,439</u>	<u>65,439</u>	<u>83,875</u>
6 Other trading activities			
Other income	1,203	1,203	90
	<u>1,203</u>	<u>1,203</u>	<u>90</u>

Income was £66,642 (2021: £83,965) of which £66,642 was unrestricted or designated (2021: £83,965) and £0 was restricted (2021: £0)

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Total 2022 £	Total 2021 £
7 Charitable activities			
<u>Direct costs</u>			
Wages and salaries	55,386	55,386	47,442
Staff pension costs	3,540	3,540	3,048
Staff expenses	46	46	-
Training and consultancy	13,949	13,949	9,484
<u>Support costs</u>			
Rent, rates and water	6,044	6,044	5,336
Insurance	1,771	1,771	1,810
IT and communications	1,418	1,418	11,811
Payroll fees	604	604	515
Printing, postage and stationery	125	125	211
Other office costs	1,248	1,248	1,534
Bank charges	83	83	-
Miscellaneous costs	1,049	1,049	474
<u>Governance costs</u>			
Independent examiner's fees for reporting on the accounts	996	996	996
	<u>86,259</u>	<u>86,259</u>	<u>82,661</u>

Expenditure on charitable activities was £86,259 (2021: £82,661) of which £86,259 was unrestricted or designated (2021: £82,661) and £0 was restricted (2021: £0)

8 Fees for examination of the accounts

	2022 £	2021 £
Independent examiner's fees for reporting on the accounts	996	996
Other accountancy services paid to the examiner - payroll	604	515
	<u>1,600</u>	<u>1,511</u>

9 Analysis of staff costs and the cost of key management personnel

	2022 £	2021 £
Salaries and wages	55,386	47,442
Pension costs (defined contribution pension plan)	3,540	3,048
	<u>58,926</u>	<u>50,490</u>

No employee received remuneration above £60,000 (2021: nil)

The key management personnel of the charity, comprise the trustees and the Chief Executive. The total employee benefits of the key management personnel of the charity were £22,663, (2021: £2,000).

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For the year ended 31 December 2022

10 Staff numbers

The average monthly head count was 2 staff (2021: 2 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2022 Number	2021 Number
The parts of the charity in which the employee's work		
Charitable activities	0.7	0.7
	0.7	0.7

11 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

There have been no related party transactions in the period.

12 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £3,540 (2021: £3,048). There was £190 outstanding as at 31.12.2022 (2021: £190)

13 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

14 Debtors and prepayments (receivable within 1 year)

	2022 £	2021 £
Debtors	32,640	42,689
Other debtors	438	-
	33,078	42,689

15 Cash at bank and in hand

	2022 £	2021 £
Cash at bank	3,222	15,038
	3,222	15,038

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

16 Creditors and accruals (payable within 1 year)

	2022 £	2021 £
Accruals		
Independent examination of accounts	996	996
Other accruals	315	590
Other creditors	-	120
Deferred income		
Specialist training	-	3,948
Leisurewatch Membership	50,635	48,102
	<u>51,946</u>	<u>53,756</u>

17 Deferred income

Deferred income comprises of advance payments from grants that relate to future periods

	2022 £
Balance brought forward	52,050
Amount released to income earned from charitable activities	(52,050)
Amount deferred in year	50,635
Balance carried forward	<u>50,635</u>

18 Events after the end of the reporting period

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2022. It should be noted that the trade debtors will be received and that the creditors are being paid when the payments are falling due. With the deferred income being held for the purposes of future expenditure during 2023.

19 Analysis of charitable funds

Analysis of movements in unrestricted funds

For the year ended 31 December 2022

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	3,971	66,642	(86,259)	-	(15,646)
Totals	<u>3,971</u>	<u>66,642</u>	<u>(86,259)</u>	<u>-</u>	<u>(15,646)</u>

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

For the year ended 31 december 2021

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Unrestricted funds					
General unrestricted fund	2,667	83,965	(82,661)	-	3,971
Totals	2,667	83,965	(82,661)	-	3,971

19 Analysis of charitable funds (continued)

Purpose of unrestricted funds

General unrestricted fund The 'free reserves' of the charity

20 Capital commitments

As at 31 December 2022, the charity had no capital commitments (2021 -£nil)

21 Analysis of net assets between funds

	Unrestricted Funds £	Total 2022 £	Total 2021 £
Cash at bank and in hand	3,222	3,222	15,038
Other net current assets/(liabilities)	(18,868)	(18,868)	(11,067)
	(15,646)	(15,646)	3,971