

MANCHESTER DISABLED PEOPLE'S ACCESS GROUP

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Registered Charity No. 1133526
Company Registration No. 06929240

MANCHESTER DISABLED PEOPLE'S ACCESS GROUP

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 9	TRUSTEES ANNUAL REPORT
10	INDEPENDENT EXAMINERS REPORT
11	STATEMENT OF FINANCIAL ACTIVITIES
12	BALANCE SHEET
13	STATEMENT OF CASH FLOWS
14 - 20	NOTES TO THE ACCOUNTS

Manchester Disabled People's Access Group

Report of the trustees for the year ended 31st March 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 31st March 2021 which are also prepared to meet the requirements for a directors' 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 the 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 2019).

Objectives and activities

The purposes of the charity are to raise awareness and provide guidance on access issues affecting disabled people in Greater Manchester and the North West and promote best practice. The main activities are to provide access surveys and audits, deliver training, produce publications, respond to local and national consultations, actively support better access and independence for disabled people and hold regular meetings of members and service users.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through conducting regular formal and informal members' activities, access surveys, campaigns, publications, consultation responses and training for disabled people and other organisations.

Overview

The charity furthers its charitable purposes for the public benefit through conducting regular formal and informal members' activities, access surveys, campaigns, publications, consultation responses and training for disabled people and other organisations.

Manchester Disabled People's Access Group

- 1.1 Although we have been unable to hold face to face meetings this year, we have undertaken a wide range of activities which raised much needed funds and contributed to various community projects. We intend to increase our activities with members through the use of Zoom in the coming year and to appoint a temporary administrative support worker with the additional funds.
- 1.2 We provided additional support including equipment to active members to assist them in participating in Zoom and Teams meetings and reviewed and commented on the accessibility of software. This is still an issue particularly for organisations who use MS Teams which is less accessible and more difficult to use than Zoom.
- 1.3 However, Zoom has also provided additional access to organisations and individuals around the UK who would otherwise be difficult to discuss and consult on access issues.

2. Access appraisals and consultations 2020 – 2021

- 2.1 Modern Surf Trafford – appraisal of plans for application to planning and access report for a new surf development particularly for disabled people to participate in.
- 2.2 Partisan Collective – appraisal of plans for new buildings and external provision and access report for a planning application
- 2.3 MXM North Manchester, Pollard Street – access appraisal of plans for new commercial and workshop buildings, public space and parking facilities and production of access report for a planning application
- 2.4 Zion Centre – advice and guidance on internal facilities
- 2.5 Vaccination centre audit checklist – for temporary vaccination centres for Manchester

Manchester Disabled People's Access Group

- 2.6 People's History Museum – access audit and report
- 2.7 Manchester College, Performing Arts College – appraisal of plans for the design of new Further Education and Higher Education buildings and access report for planning application
- 2.8 GMCVO – review of issues and recommendations for the development of an accessible toilet including approaches and exits

3. Access Appraisals 2021

- 3.1 Contact Theatre – signage and wayfinding advice and guidance
- 3.2 Pride events - accessibility guidance

4. Community Activities

- 4.1 GMCDP – joint talk to members on accessibility with Joan Rutherford
- 4.2 Our Manchester Disability Plan (OMDP), Chair of Built Environment workstream, member of the Partnership Board and of the Engagement Group and consultations on review of the OMDP
- 4.3 Greater Manchester Disabled People's Panel (GMDPP) – member of the Panel with weekly meetings to advise Greater Manchester Combined Authority (GMCA) and the Mayor during 2020 – 2021, currently monthly meetings and additional activities. Contributions of members to the major report on the effect of Covid on disabled people which included comments from nearly 1000 (936) disabled people in the Greater Manchester "GM Big Disability Survey – Covid – 19", <https://gmdisabledpeoplespanel.com/gm-big-disability-survey-covid19/>
- 4.4 Manchester Highways Access Group – member of the group which meets monthly and considers the design of new

Manchester Disabled People's Access Group

highways provision including cycle lanes and new Cyclops junctions.

- 4.5 Manchester Covid Engagement Group, - member of a group advising Manchester City Council and Health Commissioners on Covid related issues and disabled people.
- 4.6 Accessible transport consultations with Transport for Greater Manchester (TfGM) including meetings with rail providers.
- 4.7 Accessible transport meetings with Manchester City Council and a useful meeting with local and national organisation on accessible cycling provision, including Wheels for Wellbeing in London
- 4.8 Digital Inclusion – membership of Manchester and Greater Manchester Digital inclusion workshops
- 4.9 NW RIBA group on equality and diversity – member
- 4.10 GMCDP Housing Group – active member which identifies and consults with local authorities around accessible housing issues for disabled people and older people in all elements of housing including Manchester local authority, social housing, rented housing, owner occupiers, supported housing and homelessness

5. Consultations and responses

- 5.1 Trustees responded to a large number of local, regional and national consultations including the following:
 - 5.1.1 PEEP – for residential accommodation (Personal Emergency Evacuation Plans)
 - 5.1.2 Accessible housing – government consultations, and local housing issues including Places for Everyone, Local Plans and Housing strategies
 - 5.1.3 Local plans - consultations ongoing

Manchester Disabled People's Access Group

- 5.1.4 Places for Everyone – GM Strategy, joint response with GMCDP about wheelchair accessible housing and retrofitting to include aids and adaptations. Objection lodged to include 10% of new housing to be wheelchair accessible, as in the London Plan
- 5.1.5 Comments on planning applications and highways application in Manchester
- 5.1.6 Clear air consultation in Manchester and Greater Manchester
- 5.1.7 Transport consultations, including GM Taxis, buses, cycling and walking, and other issues with TfGM
- 5.1.8 Local and national consultations on a Design Guide including the need for an update of Design for Access 2
- 5.1.9 Member of the Glade Memorial design group
- 5.1.10 Comprehensive response to the Planning White Paper
- 5.1.11 Cycling issues, including provision for non-standard cyclists requiring larger spaces between bollards (1500mm) in Manchester
- 5.1.12 Campaigns relating to the provision of cycle lanes and low car neighbourhoods which affected access and noise and air pollution for disabled people in parts of Manchester.
- 5.1.13 Disabled People's User Forum (DPUF) – member of consultation group around health provision and accessible information in hospitals in Greater Manchester.
- 5.1.14 Updates to our clear print guidelines and accessible information guidelines
- 5.1.15 Contributions to older people's issues, including a housing advice project

Financial review

The organisation has continued to deliver activities and services on access issues locally, regionally and nationally, albeit at a reduced level, mainly by trustees on an unpaid basis and members, and will continue to

Manchester Disabled People's Access Group

raise funds to contribute to the improvement of access for disabled and older people. We continue to raise funds through our access audits, surveys and consultancy to support activities with members, working with local and national organisations, responding to requests from individuals and campaigning for better access.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2021 was £26,591 of which £26,590 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

All activities are carried out by trustees and members on a voluntary basis and by reducing our overheads, we have funding in place to continue on this basis for the foreseeable future.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

We look forward to working more closely with Greater Manchester Coalition of Disabled People. We expect to continue to see important design changes taking place in buildings and the environment across Greater Manchester as a result of our work. Now we are in a more stable funding position, due to audits and training, we plan to run more members' activities, which require access costs to enable people to attend and participate.

Manchester Disabled People's Access Group

Structure, governance and management

Manchester Disabled People's Access Group (MDPAG) is a company limited by guarantee governed by its Memorandum and Articles of Association dated 10th June 2009. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 18th January 2010.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting.

Trustee induction and training

All trustees are already familiar with the work of the charity as a result of longstanding connection and all are members of MDPAG. New trustees are invited and encouraged to attend the meetings and activities of the service to familiarise themselves with the work of the charity and the context in which it operates and receive a list of MDPAG's policies and procedures.

Organisation

The Board of Trustees administers the charity.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Reference and administrative information

Charity Name: Manchester Disabled People's Access Group

Charity Number: 1133526

Company Registration Number: 06929240

Manchester Disabled People's Access Group

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Key management personnel: Trustees and Directors

Felicity Harris	Chair of Trustees
Paul Mittler	
David Poyner	
Rhona Brown	
Pauline Lamb	Secretary and Treasurer
Richard Currie	

Senior managers

There are no senior managers at the current time.

Registered Office

c/o GMCDP
Unit 4, Windrush Millenium Centre
70 Alexandra Road
Manchester
M16 7WD

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Barclays
Leicester
LE87 2BB

Manchester Disabled People's Access Group

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Manchester Disabled People's Access Group, for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the board of trustees

Felicity Harris
Chair

Date: 8th December 2021

Independent examiner's report to the trustees of MANCHESTER DISABLED PEOPLE'S ACCESS GROUP

I report on the accounts of the company for the year ended 31st March 2021, which are set out on pages 11 to 20.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association 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:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the 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 matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts 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
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 8th December 2021

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

				Total Funds Year Ended 31 March 2021	Total Funds Year Ended 31 March 2020
	Further Details	Unrestricted Funds £	Restricted Funds £	£	£
Income from:					
Donations and legacies	(3)	-	-	-	-
Charitable Activities	(4)	23,591	7,406	30,997	6,057
Other Trading Activities	(5)	-	-	-	-
Investment Income		-	-	-	-
Other		-	-	-	-
Total		23,591	7,406	30,997	6,057
Expenditure on:					
Raising Funds	(6)	116	-	116	224
Charitable Activities	(6)	676	198	874	1,477
Other	(6)	-	-	-	-
Total		792	198	990	1,701
Net income/(expenditure)		22,799	7,208	30,007	4,356
Transfers between funds	(15)	-	-	-	-
Net movement in funds		22,799	7,208	30,007	4,356
Reconciliation of funds					
Total funds brought forward	(15)	3,792	-	3,792	(564)
Total funds carried forward	(15)	26,591	7,208	33,799	3,792

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 14 to 20 form part of these accounts.

BALANCE SHEET AS AT 31 MARCH 2021**Company Registration Number: 06929240**

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(11)	1	1
Total fixed assets		<u>1</u>	<u>1</u>
Current assets:			
Debtors	(12)	620	338
Cash at Bank & in Hand		34,548	4,763
Total current assets		<u>35,168</u>	<u>5,101</u>
Liabilities:			
Creditors: Amounts falling due within one year	(13)	1,370	1,310
Net current assets or liabilities		<u>33,798</u>	<u>3,791</u>
Total assets less current liabilities		33,799	3,792
Total net assets or liabilities		<u><u>33,799</u></u>	<u><u>3,792</u></u>
The funds of the charity:			
Unrestricted income funds	(15)	26,591	3,792
Restricted funds	(15)	7,208	-
Total charity funds		<u><u>33,799</u></u>	<u><u>3,792</u></u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 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.

Approved by the trustees on 8th December 2021

Felicity Harris

Chair

The notes on pages 14 to 20 form part of these accounts.

Statement of Cash Flows for the year ending 31 March 2021

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Net cash used in operating activities	29,785	4,095
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	-
Net cash provided by investing activities	-	-
 Increase/(decrease) in cash and cash equivalents during the year	 29,785	 4,095
 Cash and cash equivalents brought forward	 4,763	 668
Cash and cash equivalents carried forward	34,548	4,763

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There is 1 restricted fund.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

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 income receivable can be measured reliably.

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 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 those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of marketing, access costs and room hire.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computer Equipment	25% on cost
Fittings and Equipment	33.33% on cost

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £nil (2020: £610). These expense were made up of 1 trustee reimbursed for their travel expenses.

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2021	March 2021	31 March	31 March
	£	£	2021	2020
Donations	-	-	-	-
	-	-	-	-
Previous reporting period	-	-	-	-

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2021	March 2021	31 March	31 March
	£	£	2021	2020
Access Consultancy	23,591	-	23,591	4,057
Unrestricted Grants:				
Manchester City Council	-	-	-	2,000
Restricted Grants:				
Covid 19 Response	-	7,406	7,406	-
	23,591	7,406	30,997	6,057
Previous reporting period	6,057	-	6,057	-

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 31	Year Ended 31	Year Ended	Year Ended
	March 2021	March 2021	31 March	31 March
	£	£	2021	2020
Training Income	-	-	-	-
Previous reporting period	-	-	-	-

6. Expenditure

	Accessibility Activities	Year Ended 31 March 2021	Year Ended 31 March 2020
	£	£	£
Expenditure on raising funds:			
Marketing and Website	116	116	224
	116	116	224
Expenditure on charitable activities:			
Employment Costs	-	-	-
IT Costs	60	60	-
Rent & Room Hire	-	-	33
Insurance	490	490	456
Governance Costs	313	313	988
Post, Printing & Stationery	11	11	-
Depreciation	-	-	-
	874	874	1,477
Other expenditure:			
Sundry	-	-	-
	-	-	-
	990	990	1,701
Unrestricted funds		792	1,701
Restricted funds		198	-
		990	1,701

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	300	300	type of expense
Professional Fees	13	-	13	type of expense
	<u>13</u>	<u>300</u>	<u>313</u>	

9. Analysis of staff costs

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Wages and Salaries	-	-
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Charitable activities	-	-
Support costs	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

The average number of employees during the year was 0 (previous year: 0).

The charity considers its key management personnel comprises the trustees and Senior Manager. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil), No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Independent examination fees	300	378
	<u>300</u>	<u>378</u>
	<u>300</u>	<u>378</u>

11. Tangible Fixed Assets

	Fittings and Equipment	Computer Equipment	Total
Cost	£	£	£
At 1 April 2020	7,674	16,831	24,505
Additions	-	-	-
At 31 March 2021	7,674	16,831	24,505
Depreciation			
At 1 April 2020	7,673	16,831	24,504
Charge for Year	-	-	-
At 31 March 2021	7,673	16,831	24,504
NET BOOK VALUE			
At 31 March 2021	1	-	1
At 31 March 2020	1	-	1

12. Analysis of debtors

	2021	2020
	£	£
Debtors	129	129
Prepayments	491	209
	620	338

Debtors and prepayments related to unrestricted funds both in 2021 and 2020.

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	-	-
Other creditors and accruals	300	240
Deferred income	-	-
Taxation and social security costs	1,070	1,070
	1,370	1,310

14. Deferred income

Deferred income comprises grants received in advance.

Balance as at 1 April 2020	-
Amount released to income earned from charitable activities	-
Amount deferred in year	-
Balance at 31 March 2021	-

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
General Fund	3,792	23,591	(792)	-	26,591
	3,792	23,591	(792)	-	26,591

Previous reporting period

	Balance at 1 April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2020
	£	£	£	£	£
General Fund	(564)	6,057	(1,701)	-	3,792
	(564)	6,057	(1,701)	-	3,792

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

Analysis of movements in restricted funds

	Balance at 1 April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Covid 19 Response	-	7,406	(198)	-	7,208
	-	7,406	(198)	-	7,208

Purposes of funds:

Covid 19 Response

for developing digital inclusion for disabled people

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	1	-	-	1
Cash at bank and in hand	27,340	-	7,208	34,548
Other net current assets/(liabilities)	(750)	-	-	(750)
Total	26,591	-	7,208	33,799

Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	1	-	-	1
Cash at bank and in hand	4,763	-	-	4,763
Other net current assets/(liabilities)	(972)	-	-	(972)
Total	3,792	-	-	3,792

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

20. Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 March 2021 £	Year Ended 31 March 2020 £
Net movement in funds	30,007	4,356
Add back depreciation	-	-
Deduct investment income	-	-
Decrease/(increase) in debtors	(282)	739
Increase/(decrease) in creditors	60	(1,000)
Net cash used in operating activities	29,785	4,095