

RSGB LIMITED

Charity No. 1153231

Company No. 08405185

Trustees' Report and Unaudited Accounts

31 March 2022

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Road Safety GB

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 08405185

Charity No. 1153231

Registered Office

124 City Road

City Road

London

EC1V 2NX

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

L. BROOKER

R.C. HALL

J. HOWLETT

J. PHILLIPS

Key Management Personnel

Chair

Philipa Young

Finance Director

Richard Hall

Executive Director

James Gibson

Finance Manager

Jacqueline Bratley

Accountants

Barefoot Accounting Ltd

8 Kettil'stoun Grove

Linlithgow

West Lothian

Scotland

EH49 6PP

Bankers

NatWest Bank

Hoddesdon

43 High Street

Hoddeson

Herts

OBJECTIVES AND ACTIVITIES

- Support wherever possible, policy and practice to reduce casualties amongst vulnerable road users

- Develop appropriate support mechanisms for members
- Seek research opportunities to better understand the most effective ways to reduce road casualties further

The Arility resource [app] is an augmented reality (AR) teaching resource that is delivered via iPad and Android tablets. It was introduced to Road Safety GB in the summer of 2018 by DBBS, an Australian based IT company, with a view to the app being launched in the UK. The app is aimed at 4 to 11-year-old children and covers a range of scenarios aimed at improving road safety behaviours. The original App was designed for the Australian schools, and the imagery and vocabulary were unsuitable for UK schools and children. Therefore, the Academy undertook an extensive work programme, working with colleagues in Australia, to redesign the imagery throughout and to re-write the educational elements. The App is now completely usable in the UK for schools, teachers, children and parents and road safety professionals. The App is free to download on Apple Store and the Play store for both IOS and Android.

CRaSH Incident Reporting System is a new digital platform/system being introduced to the UK Police Forces that enables police officers to capture and upload collision data from the roadside in real time: this delivers dramatic time savings for police officers and helps improve road safety by providing a more accurate view of when and where incidents occur. CRaSH is currently used by 20 police forces in England and Wales and has already delivered savings in the region of £7.5 million per year for the agencies that rely on the system – with the new enhancements expected to deliver further incident reporting savings. Road Safety GB's Director for Research is a CraSH Development Board Member assisting the DfT in the development of the system. Road Safety GB has also acted as an agent in the accounting processes for the distribution of grant funding awarded to participating Police Forces.

The Department for Transport agreed to a bid to enable Road Safety GB to research and evaluate the needs of older drivers and to use those research findings to develop an appropriate training course for ADI's [Approved Driving Instructors], specifically aimed at developing their awareness and understanding of the physical and cognitive issues experienced by many older drivers. This will provide a pool/register of ADI's that can be accessed by local authorities and other service providers that deliver assessment/re-training schemes for older drivers. This will be a 2-year study. A panel of experts has been set up as a reference point for the ongoing research. The panel consists of experience people from Universities, Local and National Government, Police and private sector. The research programme was suspended for a short period of time during the first C-19 lockdown, however, the programme restarted in September 2020 with the training course element being

The annual bid to the DfT, which was submitted in November 2019 was successful. However, due to the pandemic the funding was delayed and the DfT could not give a time when funds would be released. This uncertainty meant that the organisation could not progress as previously planned and discussion ensued with consultants about possible measures to reduce website/communications and academic activity, to sustain the organisation through a period of difficulty.

This also meant that the organisation needed to go into a period of 'standstill' for 12 weeks, to be able to fully examine its activities and possible future financial profile. The grant funding was eventually released in July 2020, with a reduction of around 15% and a caveat that the funding would be reviewed within 6 months. Nevertheless, the funding received allowed Academy development to continue; Academy administration to continue at normal levels, Website and Communication to be maintained and the Knowledge Centre to undergo an important and necessary upgrade.

ACHIEVEMENTS AND PERFORMANCE

To replace the 2021 National Conference, Road Safety GB ran a second edition of the Festival of Road Safety, which ran online from 1-26 November 2021

The Road Safety GB comms team continues to work closely with the THINK! team and there is a constructive and positive working relationship. The comms team regularly cascades information on behalf of the THINK! team, using the Road Safety GB databases. The THINK team also regularly attends Road Safety GB Board meetings to provide an update of its campaign activity.

In November 2018 Road Safety GB submitted an application to the Department for Transport, to support three key areas of research. The bid successfully secured funding to research two of those areas – Older Driver and the Arility road safety resource. Of course, the pandemic affected this area of work for some considerable time. Both the Older Driver and the Arility road safety resource programmes were halted during the summer months of 2020, however, in mid-September 2020 the Older Driver research recommenced by providing the ADI training online. The two programmes are described below

During the last 12 months the Director of Research has also been actively involved as a “Governance Board Member” for the National Roads Policing Review, and a “Stakeholder Panel Member” for Driver 2020

FINANCIAL REVIEW

The Charity is currently in a relatively good position in terms of financial stability. Membership numbers in terms of local authority are stable and corporate memberships have seen some increases due in part to following up enquires and actively engaging with potential new members.

Due to the ongoing pandemic the finance team put together a very conservative budget for 2021/22, cutting expenses and other spending as much as feasible to reflect the expected drop in income.

On the back of this we were able to go forward into the current financial year with a lot more optimism, however, the long-term effects of the pandemic are still uncertain and therefore we again developed a conservative budget to ensure ongoing financial stability of Road Safety GB.

The annual bid to the DfT, was approved but the funding wasn't actually released until towards the end of the last financial year 2021/22, this was managed in a diligent manner to ensure good financial and delivery outcomes for the organisation. For the current year a bid was submitted in January 2022 and was successful for funding for 2022/23. The payment has been released to allow money to be used as spend occurs of the various deliverables.

PLANS FOR FUTURE PERIODS

Increasingly, focus has moved away from simply reviewing historic data such as STATS19, and there is growing interest in accessing other information to help explain and demonstrate the levels of safety on the road network. The topic of Safety Performance Indicators has attracted international attention, as well as within the UK, and this roundtable was commissioned to help understand more about this area, and the role of government and local authorities in developing and measuring them.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Following a rigorous recruitment programme James Gibson was appointed to the role of Executive Director officially taking over on 1st April 2022. There was a period of handover with Alan Kennedy who formerly retired at the end of March 2022. Alan has been in the road safety profession since 1988 and worked with Road Safety GB since 2002, when the organisation was known as LARSOA.

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. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

RSGB LIMITED
Trustees Annual Report

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A handwritten signature in blue ink, appearing to be 'R.C. Hall', written over a faint circular stamp.

R.C. HALL

Trustee

14 December 2022

I report to the charity trustees on my examination of the financial statements of RSGB LIMITED for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of FMAAT.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Jonathon Norton
FMAAT
Barefoot Accounting Ltd
8 Kettil'stoun Grove
Linlithgow
West Lothian
Scotland
EH49 6PP
14 December 2022

RSGB LIMITED
Statement of Financial Activities
for the year ended 31 March 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
	Notes				
Income and endowments from:					
Donations and legacies	4	291,336	74,500	365,836	339,212
Charitable activities	5	78,396	-	78,396	72,052
Investments	6	30	-	30	245
Total		369,762	74,500	444,262	411,509
Expenditure on:					
Charitable activities	7	130,837	74,500	205,337	210,142
Other	8	128,514	-	128,514	199,318
Total		259,351	74,500	333,851	409,460
Net gains on investments		-	-	-	-
Net income	9	110,411	-	110,411	2,049
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		110,411	-	110,411	2,049
Other gains and losses					
Net movement in funds		110,411	-	110,411	2,049
Reconciliation of funds:					
Total funds brought forward		223,596	-	223,596	221,547
Total funds carried forward		334,007	-	334,007	223,596

RSGB LIMITED
Summary Income and Expenditure Account
for the year ended 31 March 2022

	2022 £	2021 £
Income	444,232	411,264
Interest and investment income	30	245
Gross income for the year	<u>444,262</u>	<u>411,509</u>
Expenditure	333,851	408,986
Depreciation and charges for impairment of fixed assets	-	474
Total expenditure for the year	<u>333,851</u>	<u>409,460</u>
Net income before tax for the year	<u>110,411</u>	<u>2,049</u>
Net income for the year	<u><u>110,411</u></u>	<u><u>2,049</u></u>

RSGB LIMITED
Balance Sheet
at 31 March 2022

Company No. 08405185	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	11	-	-
Current assets			
Debtors	12	14,463	8,280
Cash at bank and in hand		371,643	437,291
		<u>386,106</u>	<u>445,571</u>
Creditors: Amount falling due within one year	13	(49,299)	(215,325)
Net current assets		<u>336,807</u>	<u>230,246</u>
Total assets less current liabilities		336,807	230,246
Creditors: Amounts falling due after more than one year	14	(2,800)	(6,650)
Net assets excluding pension asset or liability		<u>334,007</u>	<u>223,596</u>
Total net assets		<u><u>334,007</u></u>	<u><u>223,596</u></u>
The funds of the charity			
Restricted funds	15		
Unrestricted funds	15		
General funds		334,007	223,596
		<u>334,007</u>	<u>223,596</u>
Reserves	15		
Total funds		<u><u>334,007</u></u>	<u><u>223,596</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2022 the company was entitled to exemption under section 477 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 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 14 December 2022

And signed on its behalf by:

R.C. HALL
Trustee

14 December 2022

RSGB LIMITED
Statement of Cash flows
for the year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	110,411	2,049
Adjustments for:		
Dividends, interest and rents from investments	(30)	(245)
(Increase)/Decrease in trade and other receivables	(6,183)	18,990
Decrease in trade and other payables	(169,877)	(927,877)
Net cash used in operating activities	<u>(65,679)</u>	<u>(906,609)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	30	245
Net cash from investing activities	<u>30</u>	<u>245</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(65,649)	(906,364)
Cash and cash equivalents at the beginning of the year	437,291	1,343,655
Cash and cash equivalents at the end of the year	<u>371,642</u>	<u>437,291</u>
Components of cash and cash equivalents		
Cash and bank balances	371,643	437,291
	<u>371,643</u>	<u>437,291</u>

1 Accounting policies

Basis of preparation

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

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
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Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
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Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures, fittings and equipment	50% Straightline
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Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	175,234	163,978	339,212
Charitable activities	61,852	10,200	72,052
Investments	245	-	245
Total	<u>237,331</u>	<u>174,178</u>	<u>411,509</u>
Expenditure on:			
Charitable activities	120,962	89,180	210,142
Other	105,988	93,330	199,318
Total	<u>226,950</u>	<u>182,510</u>	<u>409,460</u>
Net income	<u>10,381</u>	<u>(8,332)</u>	<u>2,049</u>
Net income before other gains/(losses)	10,381	(8,332)	2,049
Other gains and losses:			
Net movement in funds	<u>10,381</u>	<u>(8,332)</u>	<u>2,049</u>
Reconciliation of funds:			
Total funds brought forward	154,362	67,185	221,547
Total funds carried forward	<u>164,743</u>	<u>58,853</u>	<u>223,596</u>

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Donations	12,114	-	12,114	936
Grants	279,222	74,500	353,722	338,276
	<u>291,336</u>	<u>74,500</u>	<u>365,836</u>	<u>339,212</u>

5 Income from charitable activities

	Unrestricted £	Total 2022 £	Total 2021 £
Subscriptions	75,055	75,055	58,065
Fees	3,341	3,341	13,987
	<u>78,396</u>	<u>78,396</u>	<u>72,052</u>

6 Income from investments

	Unrestricted	Total 2022	Total 2021
	£	£	£
Deposit Account Interest	30	30	245
	<u>30</u>	<u>30</u>	<u>245</u>

7 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Projects	-	74,500	74,500	49,180
Subscriptions	26,026	-	26,026	40,498
Fees	52,029	-	52,029	53,474
Website Grant	52,782	-	52,782	66,990
<i>Governance costs</i>				
	<u>130,837</u>	<u>74,500</u>	<u>205,337</u>	<u>210,142</u>

8 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Employee costs	116,905	116,905	96,839
Motor and travel costs	479	479	14
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	-	-	474
General administrative costs	6,330	6,330	3,861
Legal and professional costs	4,800	4,800	98,130
	<u>128,514</u>	<u>128,514</u>	<u>199,318</u>

9 Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	-	474

10 Staff costs

	2022	2021
Salaries and wages	110,687	91,322
Pension costs	6,218	5,517
	<u>116,905</u>	<u>96,839</u>

No employee received emoluments in excess of £60,000.

The average monthly number of full time equivalent employees during the year was as follows:

2022	2021
Number	Number
2	2
<u>2</u>	<u>2</u>

Pension Scheme: NEST

11 Tangible fixed assets

	Fixtures, fittings and equipment £	Total £
Cost or revaluation		
At 1 April 2021	3,771	3,771
At 31 March 2022	<u>3,771</u>	<u>3,771</u>
Depreciation and impairment		
At 1 April 2021	3,771	3,771
At 31 March 2022	<u>3,771</u>	<u>3,771</u>
Net book values		
At 31 March 2022	-	-
At 31 March 2021	<u>-</u>	<u>-</u>

12 Debtors

	2022	2021
	£	£
Trade debtors	8,154	8,280
VAT recoverable	5,363	-
Other debtors	946	-
	<u>14,463</u>	<u>8,280</u>

13 Creditors:
amounts falling due within one year

	2022	2021
	£	£
Trade creditors	36,063	5,343
Other taxes and social security	8,061	5,062
Other creditors	1,325	5,918
Accruals	-	(1)
Deferred income	3,850	199,003
	<u>49,299</u>	<u>215,325</u>

14 Creditors:
amounts falling due after more than one year

	2022	2021
	£	£
Deferred income	2,800	6,650
	<u>2,800</u>	<u>6,650</u>

15 Movement in funds

	At 1 April 2021	Incoming resources (including other gains/losses) £	Resources expended £	At 31 March 2022 £
Restricted funds:				
Restricted income funds:				
Crash Investigation	-	57,000	(57,000)	-
Older Driver	-	17,500	(17,500)	-
<i>Total</i>	<u>-</u>	<u>74,500</u>	<u>(74,500)</u>	<u>-</u>
Unrestricted funds:				
General funds	223,596	369,762	(259,351)	334,007
Total funds	<u>223,596</u>	<u>444,262</u>	<u>(333,851)</u>	<u>334,007</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Crash Investigation	Development of a new digital platform/system being introduced to the UK Police Forces that enables police officers to capture and upload collision data from the roadside in real time
Older Driver	Project to evaluate the needs of older drivers and to use those research findings to develop an appropriate training course for ADI's [Approved Driving Instructors]

16 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	289,307	47,500	336,807
Creditors due in more than one year and provisions	(2,800)	-	(2,800)
	<u>286,507</u>	<u>47,500</u>	<u>334,007</u>

17 Reconciliation of net debt

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash and cash equivalents	437,291	(65,648)	371,643
	<u>437,291</u>	<u>(65,648)</u>	<u>371,643</u>
Net debt	<u>437,291</u>	<u>(65,648)</u>	<u>371,643</u>

18 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2022 Land and buildings £	2022 Other £	2021 Land and buildings £	2021 Other £
Operating leases with expiry date:				

Pension commitments

	2022 £	2021 £
The pension cost charge to the company amounted to:	<u>6,218</u>	<u>5,517</u>

19 Related party disclosures

Controlling party

RSGB LIMITED
Detailed Statement of Financial Activities
for the year ended 31 March 2022

	Unrestricted funds	Restricted funds	Total funds	Total funds
	2022	2022	2022	2021
	£	£	£	£
Income and endowments from:				
Donations and legacies				
Donations	12,114	-	12,114	936
Grants	279,222	74,500	353,722	338,276
	<u>291,336</u>	<u>74,500</u>	<u>365,836</u>	<u>339,212</u>
Charitable activities				
Subscriptions	75,055	-	75,055	58,065
Fees	3,341	-	3,341	13,987
	<u>78,396</u>	<u>-</u>	<u>78,396</u>	<u>72,052</u>
Investments				
Deposit Account Interest	30	-	30	245
	<u>30</u>	<u>-</u>	<u>30</u>	<u>245</u>
Total income and endowments	<u>369,762</u>	<u>74,500</u>	<u>444,262</u>	<u>411,509</u>
Expenditure on:				
Charitable activities				
Projects	-	74,500	74,500	49,180
Subscriptions	26,026	-	26,026	40,498
Fees	52,029	-	52,029	53,474
Website Grant	52,782	-	52,782	66,990
	<u>130,837</u>	<u>74,500</u>	<u>205,337</u>	<u>210,142</u>
Total of expenditure on charitable activities	<u>130,837</u>	<u>74,500</u>	<u>205,337</u>	<u>210,142</u>
Employee costs				
Salaries/wages	110,687	-	110,687	91,322
Pension costs	6,218	-	6,218	5,517
	<u>116,905</u>	<u>-</u>	<u>116,905</u>	<u>96,839</u>
Motor and travel costs				
Travel and subsistence	479	-	479	14
	<u>479</u>	<u>-</u>	<u>479</u>	<u>14</u>
General administrative costs, including depreciation and amortisation				
Depreciation of Fixtures, fittings and equipment	-	-	-	474
Bad debts	276	-	276	(696)
Bank charges	797	-	797	678
General insurances	1,465	-	1,465	1,845
Information and publications	1,513	-	1,513	450

Detailed Statement of Financial Activities

Software, IT support and related costs	-	-	-	84
Stationery and printing	19	-	19	-
Subscriptions	1,351	-	1,351	630
Sundry expenses	456	-	456	112
Telephone, fax and broadband	453	-	453	758
	<u>6,330</u>	<u>-</u>	<u>6,330</u>	<u>4,335</u>
Legal and professional costs				
Accountancy and bookkeeping	4,800	-	4,800	4,800
Consultancy fees	-	-	-	93,330
	<u>4,800</u>	<u>-</u>	<u>4,800</u>	<u>98,130</u>
Total of expenditure of other costs	<u>128,514</u>	<u>-</u>	<u>128,514</u>	<u>199,318</u>
Total expenditure	259,351	74,500	333,851	409,460
Net gains on investments	-	-	-	-
Net income	<u>110,411</u>	<u>-</u>	<u>110,411</u>	<u>2,049</u>
Net income before other gains/(losses)	<u>110,411</u>	<u>-</u>	<u>110,411</u>	<u>2,049</u>
Other Gains	-	-	-	-
Net movement in funds	<u>110,411</u>	<u>-</u>	<u>110,411</u>	<u>2,049</u>
Reconciliation of funds:				
Total funds brought forward	223,596	-	223,596	221,547
Total funds carried forward	<u>334,007</u>	<u>-</u>	<u>334,007</u>	<u>223,596</u>