

Charity registration number: 1159334

Narconon United Kingdom

Annual Report and Financial Statements
for the Year Ended 31 December 2020

Narconon United Kingdom

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Narconon United Kingdom

Reference and Administrative Details

Trustees	Ms Heather Ann Rose Ms Muriel Claire Angius
Principal Office	42/44 Copthorne Road Felbridge East Grinstead West Sussex PH19 2NS
Charity Registration Number	1159334
Independent Examiner	Grant Sellers Bank Court Manor Road Verwood Dorset BH31 6DY

Narconon United Kingdom

Trustees' Report

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and activities

Our charity's purposes are to:

- (1) To reform and rehabilitate persons who are for the time being or who have at any time been drug addicts;
- (2) To assist in the reformation and rehabilitation of persons who have at any time been convicted (whether in the United Kingdom or elsewhere) of any crime;
- (3) To advance the education of the public and/or persons who are or have been dependent upon or affected by the use of drugs about all matters relating to drug abuse/addiction in particular by the provision of advice, information and support.

Ensuring our work delivers our aims:

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous year. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help.

The review also helps us ensure our aim, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Public benefit

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

Achievements and performance

Our main objective is to rehabilitate substance misusers and train specialist staff in the delivery of the Narconon abstinence based programme.

At Narconon United Kingdom, we recognise that our very existence depends on our providing services and products which are of high quality and which closely meet the substance misuser's needs. This involves a commitment to provide a reliable service; to give a quick and authoritative response and to be able to gain first-hand experience about how our service is experienced by our clients by the use of a Routine Outcome Monitoring system during their programme, and up to two years following the programme completion.

Senior managers and all staff are able to clearly identify and articulate the value system of Narconon and then to effectively communicate this through personal attention, persistence and direct intervention. This emphasis on values is clearly illustrated in Narconon's goal, which is to deliver a unique rehabilitation programme, which not only gets a person off drugs or alcohol, but also gives them back control of their life.

Narconon is an evidence-based approach, developed over four decades.

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Trustees' Report

After completing drug free withdrawal, where the client receives 24-hour assistance and supervision, and dependent on medical approval, they then do the detoxification programme. This includes sauna, exercise and nutrition to help reduce craving, cleanse the body and improve health. The remainder of the programme consists of five learning modules, each with a purpose, expected outcome, and typical duration but specifically geared to each individual's care plan. These steps foster motivation for change while managing attendant painful responses to change, teach the person coping skills, reinforce contingency awareness, and promote enduring positive behaviour. Narconon clients are referred to as students.

Staff training is based on person-centred care. Each student has a detailed care plan which is monitored against each module completion. This allows the student to see what progress they are making as they go through the programme. Some students have low literacy skills. In these situations they have been given a staff member to work with them on a one to one basis. In the course room course supervisors are skilled in the detection of barriers to study and how to help the student. Staff members were trained in different protected characteristics, which require different needs.

Over the year we continued to connect the Narconon programme with policy and practice to better the lives of students, their families and their wider community adversely impacted by substance use and addiction. Our vision through our continued aims and objectives is: lasting solutions that free individuals and communities from the devastation of substance use and addiction.

We are pleased to have a skilled multi-disciplinary team who have adapted well to a challenging year of change. They have successfully delivered the Narconon programme to a range of service users from different ethnic and culturally diverse groups including service users on mandatory orders as part of Drug Rehabilitation Requirements. Externally we have supported people with drug or alcohol issues and have delivered various types of treatment ranging from basic advice and information to structured interventions.

Eleven people participated in the Narconon programme in the year. Here are some of the out-comes from the students who graduated the programme:

(a) "I gained so much in the way of abilities which I thought I had but was wrong. I also gained a massive sense of wellbeing from helping my twin through the process from start to end and seeing the amazing changes making me feel very proud that I could help. The programme also made me able to deal with situations which I wouldn't have been able to do very well before and communicate with another person to get my point across calmly and clearly, and with this it made me feel more confident and happier knowing I can continue with my life without anything holding me back."

(b) Through my experience with drugs, I lost my health, and I ended up as a heroin addict, a methadone addict and an alcoholic. I became very estranged from my family. I gave up work, I lost my purpose in life, and it just became 24/7 addiction and it was a full-time job in itself. I lost interest in my life, I was trying to be happy. When you're on drugs, everything is so overwhelming—you're trying to run away from that and it comes back. Addiction takes over. I had to walk two hours every day to get to the methadone clinic. I was going shoplifting, dressing as a commuter, to steal alcohol every day. I distanced myself from my family, I didn't communicate with them. I hid from them. It was a pretence to keep up appearances. I knew they were there for me. They were so anxious. For my Dad it was heart-breaking. He found me unconscious with blood on the floor so he took me to the hospital.

At Narconon everyone was very friendly, not like an institution, the service I got from the Withdrawal specialist was superb. If I needed anything they would be there for me. What really helped me was the winding down programme. I liked the setup, Homely environment, nicer than to be in a hospital. I liked the people.

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After going through the Narconon programme, I came out being able to run for 30 minutes continuously. I had my bodily health—a feeling of the physical nature of health. I have continued the healthy routines that I learned on the Narconon programme and now I go training most days, sometimes I run 5 km, and I have an 8 hour a day job. I get up at 4 in the morning and go to bed at 10 pm. I have enough energy to go to work and then go to the gym.

Another big gain I got from the Narconon programme is being self-aware—being aware of what makes me feel good and what makes me feel bad. When I completed the Narconon programme, the ceremony was really lovely. It was a real graduation. It felt really special. I was very proud of myself and appreciative. I was very grateful to my parents for putting me in the right place. For me 12 steps didn't work, I didn't get it.

I'm looking forward to continuing to feel really good about life and about myself. Having had a 30-year history of addiction abuse, I am grateful for the life that I have and the body that I have. That is what Narconon has given me, the ability to be self-aware and to be aware of the world I love.

Now I get up and embrace the day, whatever is ahead of me I confront it, I don't have so much stress, I wake up with energy. To be able to help another life, the possibility to recover it and get well again and share my knowledge is my purpose in life now. I love going to work, walking through the front door. I'm full of action at the age of 50 I'm not doing too bad. The sense of calm I can get by creating my space. Life goes up and down but I found a way to confront it better.

Thank you to Narconon for everything that it's helped me with.

(c) I started using drugs because I got mixed with the wrong friends. It was 20 years ago.

Due to using drugs I lost my entire family, my children, my wife, friends—I lost everyone, and I still don't have my children back. Everything got out of hand when I sold my business and retired. I had a busy life for 45 years and after retirement I got bored—I started drinking and using more and more. What led me to come to Narconon was that my wife left and she wasn't coming back until I sorted myself out and my brother brought me to Narconon. If I wouldn't have come, I would have died. I had a week left. I was at the last stage.

With Narconon I got my life back, got my family back and I became a totally new version of myself—even better than before. I now have a new way of life—staying in the present all the time, before I didn't know how. Thanks to the staff in Withdrawal. They made it so simple for me. They were there for me 24 hours a day. It was really rough.

I'm so grateful, to have gone through this lovely programme. No one else provides this to my knowledge. Although it was very tough to go through Life Skills courses, thanks to the Narconon staff, that step was a wake-up call for me. Without the Narconon staff, I wouldn't have made it through Life Skills. Continuous support after the programme was also very helpful and I had a good relationship with the staff and it was easy to talk to them after getting back home. Narconon saved my life, I was about to die. This is my second life. I am very pleased with the programme. I am willing to come to Narconon at any time to help.

The biggest win I had on the programme was staying in the present. I started to believe and love myself and the recognition of the past in the sense that, I accept the fact whatever has happened has happened. I don't want to forget about it. I'm not sorry about what happened but learnt to live with it. I don't want to forget my past so I don't make the same mistakes.

My favourite thing about being drug free now is I'm aware of everything, what's around me, the best awareness I've had in years and it's easy to make decisions about everything.

If you want to get your life back and live a happy life, Narconon is the only way. Basically, the whole programme is easy but difficult, but works.

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Trustees' Report

Financial review

The Trustees are reasonably satisfied with the Charity's financial position at the end of the year taking into account that they had to implement certain changes during the course of the year to improve the delivery potential of the Charity.

The Charity received grant income of £82,690 for the training of Narconon staff and also donations and rehabilitation centre income of £147,918 for the running of the Charity. Expenditure totalled £228,841. This compares with income of £357,827 and expenditure of £412,866 in the prior year.

The Trustees believe the Charity is a going concern as it has a reasonable expectation that it will continue to meet all expenditures from grants and donations in the foreseeable future.

Policy on reserves

The Trustees are conscious of the need to aim to achieve adequate reserves and react to challenging economic times whilst ensuring that the maximum level of resources are applied to people who depend on the Charity to provide rehabilitation, education and assistance.

The Charity would normally expect to hold reserves derived from donations and grants and rehabilitation centre income. These would consist of restricted funds and unrestricted funds. However, the total of funds held at the 31st December was in a small deficit of £1,410 (2019: Deficit of £3,192), which related to unrestricted funds.

Principal funding sources

The activities of Narconon United Kingdom have been facilitated mainly by donations derived from the rehabilitation services provided, which is its principal funding source.

Investment policy and objectives

The charity has the power to invest in any way the Trustees wish. The Trustees, having regard to the liquidity requirements of the Charity's operations and to the reserves policy, will operate a policy of keeping available funds in interest bearing deposit accounts.

Structure, governance and management

Nature of governing document

The organisation is a charitable unincorporated organisation registered on 24 November 2014.

Recruitment and appointment of trustees

New trustees are appointed by existing trustees. New trustees undergo an orientation session to brief them on their legal obligations under charity law, the content of the memorandum and articles of association, the decision-making processes, the business plan and recent financial performance of the charity.

Organisational structure

The Trustees are responsible for the administration and running of the activities of the Charity.

Narconon United Kingdom

Trustees' Report

The annual report was approved by the trustees of the charity on 26/10/21, and signed on its behalf by:

Heather A Rose

Ms Heather Ann Rose
Trustee

Narconon United Kingdom

Statement of Trustees' Responsibilities

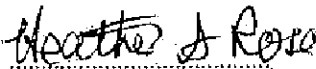
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate 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 enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 26/10/21 and signed on its behalf by:



Ms Heather Ann Rose
Trustee

Narconon United Kingdom

Independent Examiner's Report to the trustees of Narconon United Kingdom

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of Narconon United Kingdom you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

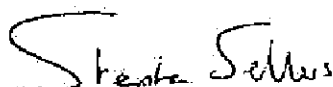
I report in respect of my examination of the Narconon United Kingdom's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Narconon United Kingdom as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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



Stephen Sellers
Institute of Chartered Accountants in England and Wales

Bank Court
Manor Road
Verwood
Dorset
BH31 6DY

Date: 28 October 2021

Narconon United Kingdom

Statement of Financial Activities for the Year Ended 31 December 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		8,502	82,690	91,192
Other trading activities		139,416	-	139,416
Investment income	4	<u>16</u>	<u>-</u>	<u>16</u>
Total income		<u>147,934</u>	<u>82,690</u>	<u>230,624</u>
Expenditure on:				
Raising funds		(4,562)	(294)	(4,856)
Charitable activities		(129,399)	(79,584)	(208,983)
Other expenditure	7	<u>(12,190)</u>	<u>(2,812)</u>	<u>(15,002)</u>
Total expenditure		<u>(146,151)</u>	<u>(82,690)</u>	<u>(228,841)</u>
Net income		<u>1,783</u>	<u>-</u>	<u>1,783</u>
Net movement in funds		1,783	-	1,783
Reconciliation of funds				
Total funds brought forward		<u>(3,193)</u>	<u>-</u>	<u>(3,193)</u>
Total funds carried forward	18	<u>(1,410)</u>	<u>-</u>	<u>(1,410)</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies		21,123	110,562	131,685
Other trading activities		226,161	-	226,161
Investment income	4	<u>26</u>	<u>-</u>	<u>26</u>
Total income		<u>247,310</u>	<u>110,562</u>	<u>357,872</u>
Expenditure on:				
Raising funds		(15,942)	(22,353)	(38,295)
Charitable activities		(269,522)	(93,293)	(362,815)
Other expenditure	7	<u>(9,555)</u>	<u>(2,201)</u>	<u>(11,756)</u>
Total expenditure		<u>(295,019)</u>	<u>(117,847)</u>	<u>(412,866)</u>
Net expenditure		<u>(47,709)</u>	<u>(7,285)</u>	<u>(54,994)</u>
Gross transfers between funds		<u>7,680</u>	<u>(7,680)</u>	<u>-</u>
Net movement in funds		(40,029)	(14,965)	(54,994)
Reconciliation of funds				
Total funds brought forward		<u>36,837</u>	<u>14,965</u>	<u>51,802</u>
Total funds carried forward	18	<u>(3,192)</u>	<u>-</u>	<u>(3,192)</u>

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

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(Registration number: 1159334)

Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	14	2,170	2,507
Current assets			
Debtors	15	9,940	6,000
Cash at bank and in hand	16	<u>29,337</u>	<u>3,900</u>
		39,277	9,900
Creditors: Amounts falling due within one year	17	<u>(42,857)</u>	<u>(15,599)</u>
Net current liabilities		<u>(3,580)</u>	<u>(5,699)</u>
Net liabilities		<u>(1,410)</u>	<u>(3,192)</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>(1,410)</u>	<u>(3,192)</u>
Total funds	18	<u>(1,410)</u>	<u>(3,192)</u>

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 26/10/21, and signed on their behalf by:

Heather A Rose

Ms Heather Ann Rose
Trustee

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in 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.

Basis of preparation

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

The functional currency of the charity is GBP and is rounded to the nearest £1.

Going concern

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

Income and endowments

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

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

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

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation.

Depreciation and amortisation

Depreciation is provided at the following annual rates in order to write off each asset over its expected useful economic life.

Asset class	Depreciation method and rate
Plant and Machinery	25% on reducing balance

Trade debtors

Debtors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash and cash equivalents

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

Trade creditors

Creditors with no stated interest rate and payable within one year are recorded at transaction price.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

Exchange differences are recognised in the statement of financial activities in the period in which they arise.

Fund structure

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

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

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and legacies;				
Donations	8,502	-	8,502	21,123
Grants, including capital grants;				
Grants	-	82,690	82,690	110,562
	<u>8,502</u>	<u>82,690</u>	<u>91,192</u>	<u>131,685</u>

3 Income from other trading activities

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Trading income;			
Rehabilitation Centre income	139,416	139,416	226,161
	<u>139,416</u>	<u>139,416</u>	<u>226,161</u>

4 Investment income

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Interest receivable and similar income;			
Interest receivable on bank deposits	16	16	26
	<u>16</u>	<u>16</u>	<u>26</u>

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

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Marketing and publicity		4,344	-	4,344	34,111
Allocated support costs	8	218	294	512	4,184
		<u>4,562</u>	<u>294</u>	<u>4,856</u>	<u>38,295</u>
					Total 2020 £

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Drug and offender rehabilitation		78,803	26,821	105,624	156,399
Staff costs		25,160	40,458	65,618	177,099
Allocated support costs		22,400	12,305	34,705	27,977
Governance costs		3,036	-	3,036	1,340
		<u>129,399</u>	<u>79,584</u>	<u>208,983</u>	<u>362,815</u>

7 Other expenditure

		Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Depreciation, amortisation and other similar costs		676	-	676	836
Allocated support costs		11,514	2,812	14,326	10,920
		<u>12,190</u>	<u>2,812</u>	<u>15,002</u>	<u>11,756</u>

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

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Independent examiner fees:			
Examination of the financial statements	1,212	1,212	540
Other fees paid to examiners	1,824	1,824	800
	<u>3,036</u>	<u>3,036</u>	<u>1,340</u>

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2020 £	2019 £
Depreciation of fixed assets	<u>676</u>	<u>836</u>

10 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	63,383	160,194
Social security costs	2,069	14,748
Pension costs	166	2,157
	<u>65,618</u>	<u>177,099</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No	2019 No
Average number of employees	<u>12</u>	<u>12</u>

No employee received emoluments of more than £60,000 during the year

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

12 Independent examiner's remuneration

	2020 £	2019 £
Examination of the financial statements	<u>1,212</u>	<u>540</u>
Other fees to examiners		
All other services	<u>1,824</u>	<u>800</u>

13 Taxation

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

14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2020	7,314	7,314
Additions	<u>339</u>	<u>339</u>
At 31 December 2020	<u>7,653</u>	<u>7,653</u>
Depreciation		
At 1 January 2020	4,807	4,807
Charge for the year	<u>676</u>	<u>676</u>
At 31 December 2020	<u>5,483</u>	<u>5,483</u>
Net book value		
At 31 December 2020	<u>2,170</u>	<u>2,170</u>
At 31 December 2019	<u>2,507</u>	<u>2,507</u>

15 Debtors

	2020 £	2019 £
Trade debtors	6,750	6,000
Prepayments	<u>3,190</u>	<u>-</u>
	<u>9,940</u>	<u>6,000</u>

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

16 Cash and cash equivalents

	2020 £	2019 £
Cash on hand	1,258	1,258
Cash at bank	28,079	2,642
	<u>29,337</u>	<u>3,900</u>

17 Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	24,075	-
Payments on account on long term contracts	2,421	421
Other taxation and social security	1,809	994
Other creditors	11,084	1,043
Accruals	3,468	13,141
	<u>42,857</u>	<u>15,599</u>

18 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	(3,193)	147,934	(146,151)	(1,410)
Restricted funds	<u>-</u>	<u>82,690</u>	<u>(82,690)</u>	<u>-</u>
Total funds	<u>(3,193)</u>	<u>230,624</u>	<u>(228,841)</u>	<u>(1,410)</u>

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
Unrestricted funds					
General	36,837	247,310	(295,019)	7,680	(3,192)
Restricted funds	<u>14,965</u>	<u>110,562</u>	<u>(117,847)</u>	<u>(7,680)</u>	<u>-</u>
Total funds	<u>51,802</u>	<u>357,872</u>	<u>(412,866)</u>	<u>-</u>	<u>(3,192)</u>

Narconon United Kingdom

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

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds 2020 £
Tangible fixed assets	2,170	-	2,170
Current assets	31,014	8,263	39,277
Current liabilities	(34,594)	(8,263)	(42,857)
Total net assets	(1,410)	-	(1,410)

	Unrestricted funds General £	Total funds 2019 £
Tangible fixed assets	2,507	2,507
Current assets	9,900	9,900
Current liabilities	(15,599)	(15,599)
Total net assets	(3,192)	(3,192)

20 Analysis of net funds

	At 1 January 2020 £	At 31 December 2020 £
Cash at bank and in hand	3,900	3,900
Net debt	3,900	3,900

	At 1 January 2019 £	Financing cash flows £	At 31 December 2019 £
Cash at bank and in hand	66,478	(62,578)	3,900
Net debt	66,478	(62,578)	3,900

21 Related Party Disclosures

Narconon United Kingdom and Narconon Trust share similar aims and from time to time provide mutual assistance to each other and therefore arguably qualify as related parties as defined by FRS102.

During the year the main property was rented from Narconon Trust rent-free.

There were grants received in the year from Narconon Trust totalling £nil (2019: £110,562).