

Charity no. 1176033

citizenAID

Report and Unaudited Financial Statements

31 March 2021

Reference and administrative details

For the year ended 31 March 2021

Charity number	1176033																
Registered office and operational address	The Workspace All Saints Road Wolverhampton WV2 1EL																
Trustees	<p>The trustees who served during the year and up to the date of this report were as follows:</p> <table><tr><td>Nigel Barraclough</td><td>appointed 11 Dec 2020</td></tr><tr><td>Steven Bray</td><td>appointed 11 Dec 2020</td></tr><tr><td>Matthew Fernley</td><td></td></tr><tr><td>Aurelie Hay-David</td><td>appointed 14 June 2021</td></tr><tr><td>Timothy Hodgetts</td><td>Chair until 1 April 2021</td></tr><tr><td>Andrew Ormerod</td><td>appointed 11 Dec 2020</td></tr><tr><td>Sir Keith Porter</td><td></td></tr><tr><td>Andrew Thurgood</td><td>Chair from 1 April 2021</td></tr></table>	Nigel Barraclough	appointed 11 Dec 2020	Steven Bray	appointed 11 Dec 2020	Matthew Fernley		Aurelie Hay-David	appointed 14 June 2021	Timothy Hodgetts	Chair until 1 April 2021	Andrew Ormerod	appointed 11 Dec 2020	Sir Keith Porter		Andrew Thurgood	Chair from 1 April 2021
Nigel Barraclough	appointed 11 Dec 2020																
Steven Bray	appointed 11 Dec 2020																
Matthew Fernley																	
Aurelie Hay-David	appointed 14 June 2021																
Timothy Hodgetts	Chair until 1 April 2021																
Andrew Ormerod	appointed 11 Dec 2020																
Sir Keith Porter																	
Andrew Thurgood	Chair from 1 April 2021																
Bankers	Unity Bank PO Box 7193 Planetary Road Willenhall WV1 9DG																
Professional advisors	Stone King LLP 13 Queen Square Bath BA1 2HJ																
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD																

Report of the Trustees

For the year ended 31 March 2021

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's governing document and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Structure, governance and management

citizenAID is a Charitable Incorporated Organisation (CIO) and is the sole shareholder of the subsidiary company, citizenAID Ltd.

Three of the eight trustees are senior clinicians, with a long career friendship and established professional relationship in developing novel education principles and national training solutions in the field of pre-hospital emergency care (both civilian and military). These trustees have extensive experience dealing with major trauma, and specifically injuries from conflict and combat. They share a philanthropic desire to spread this understanding for wider public benefit. New trustees have been appointed and have strengthened our access to competencies that the existing trustees either do not have the capacity to deliver or are specifically required to enhance the existing team.

The non-clinical trustees provide wider support to the charity in the following manner:

- financial and strategic expertise;
- sales and marketing expertise; and
- on-line learning expertise.

Staff

The charity employs an operations manager to coordinate the day-to-day activities of citizenAID. A bookkeeper provides part time support to routine financial management, and the charity has part time support to manage its social media communications.

Volunteers

citizenAID has a network of volunteer ambassadors (ad hominem). These are individuals with expertise in pre-hospital emergency care or aspects of public resilience, or who, through personal experience, hold a particularly strong advocacy for the charity's cause. They are appointed after due diligence. Functionally, they are regional or organisational champions for the charity with the expectation of being able to contribute a positive strategic effect. There is no specific ceiling on the number of ambassadors.

citizenAID has appointed Volunteer Instructors (VI's), who are given access to free electronic training materials to pass on the core messages of the charity within their community at a local level. These VI's are appointed after due diligence, following an open opportunity advertised on social media (non-competitive, as there is no ceiling to the number of VI's).

Objectives and activities

Charitable objects

The advancement of health and saving of lives for the public benefit by such means as the trustees think fit and, but not exclusively by:

1. Providing free to access information, outlining a simple, logical system of immediate actions designed to guide the public to react safely, to pass effective messages to the emergency services, to prioritise the injured and to give lifesaving first aid, known as the citizenAID pocket guide; and

Report of the Trustees

For the year ended 31 March 2021

2. Providing training and education on life saving first aid techniques in mass casualty situations, learning from the experiences of military and civilian clinicians.

The main activities undertaken to meet this purpose are:

- To create public preparedness through an accessible smartphone app and Pocket Guide;
- To enhance public preparedness through materials to assist in citizenAID familiarisation;
- To deliver accredited training for higher risk audiences;
- To enable internationalisation for wider public health benefit;
- To measure the impact of the initiative and adapt to changing needs;
- To develop novel treatment and training devices that are cost effective for a public audience; and
- To create low-cost, effective individual and collective branded equipment to be immediately available at the scene providing a stop the bleed solution where none previously existed.

citizenAID delivers public benefit in accordance with the Charity Commission's guidance on charitable purposes in the following ways:

- The advancement of education is delivered through freely available electronic information which is designed to support the development of individual capabilities, competences, skills and understanding;
- Free offerings:
 - an app
 - a website
 - explainer videos
 - slide-based teaching material;
- Products for purchase:
 - a paper Pocket Guide
 - a collection of children's books;
- The advancement of health or the saving of lives: citizenAID provides specific knowledge and understanding on how the public can save lives after a deliberate attack, whilst waiting for the emergency services. This includes best evidence-based first aid guidelines and development of low-cost public equipment to improve accessibility to life-saving interventions in the immediate aftermath of an attack; and
- The advancement of citizenship or community development: citizenAID is freely accessible by all citizens to broadly enhance public resilience.

Achievements and performance

citizenAID & Manchester Arena bombing enquiry

citizenAID's then-Chair of Trustees, Brigadier General Tim Hodgetts, gave evidence on 1 March 2021, on day 68 of the Inquiry. A full transcript is available. In advance of the oral evidence, Timothy Hodgetts provided written evidence that detailed the clinical and academic literature underpinning the concepts and treatment guidelines within the citizenAID system. This evidence draws on the serial innovation of the citizenAID authors to advance pre-hospital immediate care education and practice, to re-set the treatment paradigm for the severely injured, and to develop an international systematic approach to managing multiple casualties. In his evidence, Timothy Hodgetts was guided through his experience of progressively transforming combat casualty care outcomes within the military environment over the last 25 years and specifically provided the evidence to support the use of tourniquets to prevent avoidable death from limb bleeding, and the resistance to changing the prevailing false narrative that tourniquets should not be used.

citizenAID

Report of the Trustees

For the year ended 31 March 2021

Partnership working with St John Ambulance

citizenAID is looking to develop a partnership with St John Ambulance to further extend its ability to communicate its key messages. The following principles have been set out as targets to aim for during 2021/22:

- Collaborate on furthering the aims of both organisations by including citizenAID course content in appropriate current SJA courses and qualifications that SJA delivers both face-to-face, as part of a blended course and self-directed online courses;
- Work together to include citizenAID course content into future SJA products including new courses, qualifications, and digital products;
- Work together in the production and sale of life saving kits; and
- Work together on areas of mutual and beneficial interest.

6 new volunteers

- Joe Brooks;
- Christopher Green;
- Jake Lander;
- Mike Love;
- Richard Newton; and
- Shan Veillard-Thomas.

Website redevelopment

The website maintains a sound presence with no outages during the 2020-2021. The online store continues to provide a steady stream of income to citizenAID. Both elements are designed and managed by one of the trustees (Andrew Thurgood pro bono).

citizenAID and Trauma Care

One of the trustees (Andrew Thurgood) of citizenAID was able to present to Trauma Care through one of its regular on-line webinars promoting citizenAID. This was hugely successful and generated lots of interest for the charity.

Joint working with Tytek Medical

Product development has been a key strategy and is vital to support the aims of the charity. Together with Matt Eccles from Tytek Medical UK, several new and innovative products are now available through our on-line store. The main objectives being to produce good quality and appropriate products at affordable cost to the public as part of our charitable aims to empower the public to save lives.

2 new suppliers of citizenAID products

- Tytek Medical Products; and
- JAX First Aid.

Registered supplier with Savills and Trafford Centre

The process to register citizenAID as a supplier started in March 2021 and was completed June 2021.

Police Scotland's continual roll out of our educational material

Police Scotland have been very active in schools across their region and have placed a number of orders for our book Moggy's Coming. Total orders to date, 120 copies, of which 80 were sold in the year ending March 2021.

Report of the Trustees

For the year ended 31 March 2021

Partnership working with Denmark and Nordic First Aid, Marion Frederiksen

Marion Frederiksen has been an avid supporter of citizenAID for a number of years, initially when she worked as a procurement manager for a large First Aid supplier in Denmark. In 2020 she set up her own company, Nordic First Aid, concentrating on both products and training. Marion continues to support citizenAID and has placed several orders for our TK+.

Positive and progressive negotiations with Tim Bryant, Thailand and First Aid Training Bangkok

Development is ongoing within country with links being developed between various organisations in Thailand. The pandemic has impacted upon the speed of this development but not stopped it.

Joint working with Wigan Council in relation to educational material and public awareness

John Harding, Councillor at Wigan Council, has been following the progress of the Manchester Arena Enquiry and was impressed with Tim Hodgetts presentation. John was aware of citizenAID prior to the presentation and had contacted us earlier in the year. He is keen to introduce the principles of citizenAID across all schools in the Wigan area. Going forward we are in discussion in relation to a Public Safety Event, where citizenAID will be invited to promote the App and product ranges to the general public. Discussions are continuing and it is envisaged that a full programme of events will take place 2021/22.

Advisory - Counter Terrorism Awareness & Mobilisation, Counter Terrorism Policing

The business premises of public and private sector organisations are ideally suited to locating equipment in areas to which the public have access. These first aid kits, for use by any person regardless of their level of training, supports the treatment of life-threatening injuries and will significantly enhance an organisation's first aid preparedness, increase the first aid resilience amongst the public and ultimately, improve the survivability of a person with life threatening injuries.

citizenAID was approached to work collaboratively with the Counter Terrorism Awareness & Mobilisation, Counter Terrorism Policing and develop generic public messaging package around this equipment. A great deal of work was put in place to develop the material and we have been successful in influencing this major piece of national work.

Corporate support

1. WaterJel – WaterJel continue to support citizenAID, but this was being reviewed due to a corporate restructuring. We are extremely grateful for their long support for the charity;
2. Mayer Brown LLP – We continue to be enormously grateful to the legal team from Mayer Brown LLP which is advising citizenAID Ltd on negotiations to disengage from citizenAID North America. They are working on a pro-bono basis and their contribution for the financial year would have amounted to over US\$100,000;
3. Emergency Services Show – We thank the event organisers for their kind support in providing a stand to citizenAID. Enabling citizenAID Ltd to trade and support the charity;
4. Clarion Events – Our thanks go to David Townsend of Clarion Events, who have and continue to support citizenAID by providing free exhibition space at their Expo event in London; and
5. Trauma Care – Again very grateful for the support Trauma Care offer citizenAID in providing a free stand at their events.

Report of the Trustees

For the year ended 31 March 2021

Financial review

The charity recorded total income of £26,010 for the financial year ending 31 March 2021. Once again, we were indebted to the support of Water-Jel Technologies, which was a major contributor. We would also like to acknowledge the ongoing support of Mayer Brown LLP which agreed to act on our behalf on a pro-bono basis to negotiate regarding a licensing matter.

Expenses for the year totalled £31,902 giving an operating loss of £5,892. Given the impacts of the pandemic, we were able to lower our overheads by giving up our office space, which helped to lower outgoings for the period.

Our Tourni-Key PLUS product continued to sell well during the year but issues associated with the pandemic and its impact on supply chains raised the cost structure and delayed the launch of the rest of our equipment range. Nevertheless, subsequent to the period, we were able to successfully launch the Station and Pouch products.

We are still feeling the impact of Covid-19 on our sales, although with the new product launches, citizenAID Ltd has signed a number of material product supply contracts for FY22 which should provide enough funds to support the charity's work in the near term.

We plan to continue to keep costs at a minimum and will not embark on any major projects until such time as operating conditions improve.

Going concern

Given the ongoing effects of the COVID-19 pandemic on the charity, the trustees have considered the impact of this issue on the charity's current and future financial position. The charity holds unrestricted cash of £17,509 at the end of the period. Going forward, the trustees believe that the bulk of income for the charity will be derived from donations from citizenAID Ltd, which will be possible given the recent demand for our equipment range. They therefore consider that the charity has sufficient unrestricted reserves and cash flow to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved. For this reason, the accounts have been prepared on the going concern basis.

Risk statement

The board of trustees regularly reviews major risks to which the charity is exposed. Where appropriate, systems are put in place to mitigate these risks.

Covid-19 impact

The COVID-19 pandemic and the reaction to it has caused numerous operational issues for the charity, including:

- The ability to fundraise, including events being postponed or direct debits/memberships cancelled by donors;
- Access to beneficiaries/conferences with social-distancing measures in place;
- An increase in demand from beneficiaries; and
- Staff sickness and absences.

citizenAID has maintained a steady course through the first year of the pandemic. Social-distancing measures have inevitably had a knock-on effect on both maintaining effective governance and internal controls within citizenAID. We have ensured that through regular communication via video-conferencing software we have been able to support all areas.

Report of the Trustees

For the year ended 31 March 2021

Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those 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 accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity have no liability to contribute to the assets of the charity and no personal responsibility for settling its debts and liabilities in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charity during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 14 December 2021 and signed on their behalf by



Andrew Thurgood (Chair)

Independent examiner's report

To the trustees of

citizenAID

I report to the trustees on my examination of the accounts of citizenAID (the CIO) for the year ended 31 March 2021, which are set out on pages 10 to 19.

Responsibilities and basis of report

As the charity trustees of the CIO 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 CIO'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 the CIO 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 applicable 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.

Laura May Richards

Date: 14 December 2021

Laura Richards ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

citizenAID

Statement of financial activities

For the year ended 31 March 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations	3	-	26,010	26,010	26,213
Total income		-	26,010	26,010	26,213
Expenditure on:					
Raising funds		-	3,824	3,824	6,194
Charitable activities		-	28,078	28,078	30,515
Total expenditure	5	-	31,902	31,902	36,709
Net income / (expenditure)		-	(5,892)	(5,892)	(10,496)
Transfers between funds		-	-	-	-
Net movement in funds	6	-	(5,892)	(5,892)	(10,496)
Reconciliation of funds:					
Total funds brought forward		-	43,253	43,253	53,749
Total funds carried forward		-	37,361	37,361	43,253

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 13 to the accounts.

citizenAID

Balance sheet

As at 31 March 2021

	Note	£	2021 £	2020 £
Fixed assets				
Investments	9		100	100
Current assets				
Debtors	10	22,278		22,189
Cash at bank and in hand		<u>17,509</u>		<u>23,393</u>
		39,787		45,582
Liabilities				
Creditors: amounts falling due within 1 year	11	<u>2,526</u>		<u>2,429</u>
Net current assets			<u>37,261</u>	<u>43,153</u>
Net assets	12		<u><u>37,361</u></u>	<u><u>43,253</u></u>
Funds	13			
Restricted funds			-	-
Unrestricted funds:				
General funds			<u>37,361</u>	<u>43,253</u>
Total charity funds			<u><u>37,361</u></u>	<u><u>43,253</u></u>

Approved by the trustees on 14 December 2021 and signed on their behalf by



Andrew Thurgood (Chair)

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

citizenAID 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 note.

The charity has a wholly owned trading subsidiary, citizenAID Limited. In accordance with section 139 of the Charities Act 2011, the charity has taken advantage of the exemption to prepare consolidated accounts.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern. However, the COVID-19 pandemic has had a profound impact on the global economy, and has in turn affected the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. The charity holds unrestricted, general reserves of £37,361 of which £17,509 is held in cash. The trustees consider that the charity has sufficient cash reserves to continue as a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

d) Interest receivable

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.

e) Funds accounting

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

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

f) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

g) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the basis of direct costs, as follows:

	2021	2020
Raising funds	12.0%	16.9%
Charitable activities	88.0%	83.1%

h) Investments

Investments in the trading subsidiary are measured at cost less impairment.

i) 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.

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors

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.

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

m) Accounting estimates and key judgements

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

Notes to the financial statements

For the year ended 31 March 2021

1. Accounting policies (continued)

m) Accounting estimates and key judgements (continued)

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

There are no key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements.

2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2020 Total £
Income from:			
Donations	-	26,213	26,213
Total income	-	26,213	26,213
Expenditure on:			
Raising funds	4,254	1,940	6,194
Charitable activities	13,668	16,847	30,515
Total expenditure	17,922	18,787	36,709
Net income / (expenditure)	(17,922)	7,426	(10,496)
Transfers between funds	539	(539)	-
Net movement in funds	(17,383)	6,887	(10,496)

3. Income from donations

	Restricted £	Unrestricted £	2021 Total £
Grants > £5,000:			
Water Jel Europe LLP	-	26,000	26,000
Donations:			
Other donations	-	10	10
Total income from donations	-	26,010	26,010

Notes to the financial statements

For the year ended 31 March 2021

3. Income from donations (continued)

Prior period comparative

	Restricted £	Unrestricted £	2020 Total £
Grants > £5,000:			
Water Jel Europe LLP	-	24,000	24,000
Donations:			
Birmingham student event	-	113	113
Gifts in kind *	-	2,100	2,100
Total income from donations	-	26,213	26,213

* Gifts in kind comprise donated event stand hire.

4. Government grants

The charity did not receive any government grants in this or the prior period of accounts.

Notes to the financial statements

For the year ended 31 March 2021

5. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Accountancy and bookkeeping	-	-	3,681	3,681
Bank charges	-	-	140	140
Merchandise and awareness raising	-	180	-	180
PR and marketing	-	540	1,260	1,800
Staff costs (note 8)	2,097	14,681	4,195	20,973
Software costs	-	-	237	237
Rent and office costs	-	-	4,891	4,891
Sub-total	2,097	15,401	14,404	31,902
Allocation of support and governance costs	<u>1,727</u>	<u>12,677</u>	<u>(14,404)</u>	<u>-</u>
Total expenditure	<u>3,824</u>	<u>28,078</u>	<u>-</u>	<u>31,902</u>

Total governance costs were £1,800 (2020: £2,040).

Prior period comparative

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Accountancy and bookkeeping	-	-	3,799	3,799
Bank charges	-	-	72	72
Merchandise and awareness raising	-	4,085	-	4,085
PR and marketing	-	577	1,346	1,923
Staff costs (note 8)	3,568	10,702	3,568	17,838
Software costs	-	-	239	239
Rent and office costs	-	-	5,660	5,660
Travel	-	2,211	552	2,763
Legal fees	-	-	330	330
Sub-total	3,568	17,575	15,566	36,709
Allocation of support and governance costs	<u>2,626</u>	<u>12,940</u>	<u>(15,566)</u>	<u>-</u>
Total expenditure	<u>6,194</u>	<u>30,515</u>	<u>-</u>	<u>36,709</u>

Notes to the financial statements

For the year ended 31 March 2021

6. Net movement in funds

This is stated after charging:

	2021	2020
	£	£
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	308
Independent examiners' remuneration (including VAT)	<u>1,800</u>	<u>2,040</u>

In the prior year, one trustee was reimbursed for travel costs to meetings and conferences.

7. Staff costs and numbers

Staff costs were as follows:

	2021	2020
	£	£
Salaries and wages	<u>20,973</u>	<u>17,838</u>

The key management personnel of the charity comprise the trustees. The trustees did not receive any remuneration or employee benefits for their role in the current or prior year.

The average staff head count is one (2020: one).

8. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

9. Investments

	2021	2020
	£	£
100 ordinary £1 shares in citizenAID Limited	<u>100</u>	<u>100</u>

The investment represents 100% of the issued share capital of citizenAID Limited (company registration no. 10315303). The company undertakes non-charitable trading activities for the charity and intends to donate its available profits to the charity.

Notes to the financial statements

For the year ended 31 March 2021

10. Debtors

	2021	2020
	£	£
Intragroup receivable	21,393	21,304
Prepayments	885	885
	<u>22,278</u>	<u>22,189</u>

11. Creditors : amounts due within 1 year

	2021	2020
	£	£
Accruals	1,800	2,040
Other creditors	726	389
	<u>2,526</u>	<u>2,429</u>

12. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Investments	-	100	100
Current assets	-	39,787	39,787
Current liabilities	-	(2,526)	(2,526)
Net assets at 31 March 2021	<u>-</u>	<u>37,361</u>	<u>37,361</u>
Prior year comparative			
	Restricted funds £	Unrestricted funds £	Total funds £
Investments	-	100	100
Current assets	-	45,582	45,582
Current liabilities	-	(2,429)	(2,429)
Net assets at 31 March 2020	<u>-</u>	<u>43,253</u>	<u>43,253</u>

Notes to the financial statements

For the year ended 31 March 2021

13. Movements in funds

All funds in the current year are unrestricted.

Prior year comparative

	At 1 April 2019 £	Income £	Expenditure £	Transfers between £	At 31 March 2020 £
Restricted funds					
The Fore Trust grant	17,383	-	(17,922)	539	-
Total restricted funds	17,383	-	(17,922)	539	-
Unrestricted funds					
General funds	36,366	26,213	(18,787)	(539)	43,253
Total unrestricted funds	36,366	26,213	(18,787)	(539)	43,253
Total funds	53,749	26,213	(36,709)	-	43,253

14. Related party transactions

There are no related party transactions in the current or prior year.