

Charity no. 1176033

citizenAID

Report and Unaudited Financial Statements

31 March 2022

Reference and administrative details

For the year ended 31 March 2022

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> <p>Nigel Barraclough Steven Bray Matthew Fernley Aurelie Hay-David Timothy Hodgetts Andrew Ormerod (resigned 14 June 2022) Sir Keith Porter Andrew Thurgood Chair John Cooper (appointed 16 November 2021)</p>
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 2022

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
- legal and ethical expertise.

Staff

The charity employs an operations manager to coordinate the day-to-day activities of citizenAID. This equates to 24 paid hours per week. 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 2022

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
 - Tourni-KEY Plus
 - PACT Kits
 - Stretchers
 - Lapel badges;
- 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

1st March 2021, one of the trustees of citizenAID Major General Tim Hodgetts gave evidence at the Manchester Arena Inquiry. The evidence presented can be found here: <https://manchesterarenainquiry.org.uk/evidence/evidence-1-march-2021/> . This was a major opportunity for the charity to share with the inquiry team the solutions that citizenAID could offer when the inquiry team deliberates and puts forward its recommendations. The final report is expected late 2022.

citizenAID

Report of the Trustees

For the year ended 31 March 2022

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 were 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.

citizenAID attended a number of events to promote the charity

- CTX, London;
- DSEI, London;
- Emergency Service Show, Birmingham; and
- Trauma Care Conference, Staffordshire.

4 new volunteers

- Jonathan Fitton;
- Angus Donald;
- Figen Murry; and
- Stuart Murry.

Website redevelopment

The website maintains a sound presence with no outages during the year 2021-2022. The online store continues to provide as steady stream of income to citizenAID. Both elements are designed and managed by two of the trustees (Andrew Thurgood and Steven Bray pro bono).

Social media

Continues to be managed by a part time casual employee of the charity, focusing on the following platforms:

- Facebook;
- Twitter; and
- LinkedIn.

New range of citizenAID products

- PAcT Kits both Tourni-KEY and Commercial Tourniquet versions. Created by experts in emergency medicine, first aid and counter terrorism policing, Public Access Trauma (PAcT) First Aid Kits are designed to save lives by being kept in public places, such as shops, arenas, football stadiums and railway stations; and
- In conjunction with Tytek, the development of a grab bag containing multi-Bleed Control Kits.

2 new suppliers of citizenAID products

- Reliance Medical; and
- Alpha Cards.

Report of the Trustees

For the year ended 31 March 2022

Registered supplier with the following partners:

- ShowMed
- Hull Arena
- SSE Arena, Wembley
- AO Arena
- Leeds Arena
- Newcastle Upon Tyne Arena
- York Barbican Theatre
- Harrogate Convention Centre;
- Manchester Trafford Centre;
- Blackpool Pleasure Beach;
- P&J Live Aberdeen;
- WS Transportation;
- Bank of China;
- St John's Ambulance;
- Protrainings;
- Ärztlicher Kreis- und Bezirksverband München; and
- JAX First Aid.

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.

Joint working with Manchester Safety Committee

Introduction to the Manchester Safety Committee by Councillor John Harding from Wigan to discuss introducing citizenAID training across Manchester and in particular schools. Initial conversation to be extended to Manchester's Violent Reduction Team.

Joint working with Staffordshire University

Initiative with teaching staff and security to roll out citizenAID across the various sites of the University and encourage students to download the citizenAID app.

Highways Agency

Initial discussions with the agency to adapt the citizenAID app into a road users guide in relation to road collisions where there are life threatening injuries or multiple casualties. This is a long term project.

Stop the Bleed Day

Proposal from one of our Trustees, Nigel Barraclough, for a national Stop the Bleed Day initiative with citizenAID taking the lead in awareness and training opportunities.

Report of the Trustees

For the year ended 31 March 2022

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 organisations 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 a 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.

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 year ending March 2022.

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.

Ukraine

Donating through various channels live saving equipment including our Tournikey Plus, PACT kits, Stretchers and Pouches, amounting to over £70,000 retail value of stock. Providing on-site training at a number of locations in Ukraine supported by 2 of our Ambassadors and one Trustee. CitizenAID have also produced a video and leaflet explaining how to save lives through improvisation.

THET and Myanmar

Translation of our Pocket Guide and improvisation video and leaflet.

Emergency Services Times article

AH-D, our charity and the Tournikey Plus were featured in an article on how to empower members of the public to save lives.

Corporate support

1. Cambcol, Ely Cambridgeshire; and
2. Quallsafe, Bradford, South Yorkshire.

Financial review

The charity recorded total income of £28,323 for the financial year ending 31 March 2022. Once again, we were indebted to the support of Water-Jel Technologies, but the main contributor was citizenAID Ltd which made a substantial donation to the charity. We would also like to acknowledge the ongoing support of Mayer Brown LLP which continued to act on our behalf on a pro-bono basis to negotiate regarding a licensing matter.

Report of the Trustees

For the year ended 31 March 2022

Expenses for the year totalled £28,568 giving a small operating loss of £245. Given the ongoing impacts of the pandemic, we were able to reduce our overheads compared to FY21.

Our citizenAID Ltd trading subsidiary benefited from a substantial increase in revenues for the year with sales of equipment and kits increasing significantly. We are hopeful to realise a continued increase in sales in FY23 and joint venture discussions with a number of entities should help us to achieve that.

We plan to continue to try to keep costs for the charity at a minimum and build up our reserves of cash in order to successfully fund operations for the future.

Going concern

The trustees continue to consider the impact of geopolitical issues (the energy crisis, Covid) on the charity's current and future financial position. The charity held unrestricted cash of £18,231 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, and indeed, subsequent to the period, citizenAID Ltd donated over £40,000 to the CIO, leaving it with funds sufficient to support it for well over 12 months. The trustees 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.

Reserves policy

The total unrestricted reserves held as at 31 March 2022 was £37,116 (2021: £37,361). Unrestricted cash reserves held as at 31 March 2022 were £18,231, which equates to operating costs of approximately six months.

The reserves policy is to have sufficient reserves to cover operating costs for a period of one year. Reserve funds are reviewed at each trustee meeting as part of the financial reporting process.

Reserve funds do not include restricted funds, which will be maintained and accounted for in accordance with the appropriate regulations and only used for the purposes for which they are provided.

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.

Report of the Trustees

For the year ended 31 March 2022

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 15 December 2022 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 2022, which are set out on pages 10 to 17.

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: 15 December 2022

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 2022**

	Note	2022 Total £	2021 Total £
Income from:			
Donations	2	<u>28,323</u>	<u>26,010</u>
Total income		<u>28,323</u>	<u>26,010</u>
Expenditure on:			
Raising funds		3,442	3,824
Charitable activities		<u>25,126</u>	<u>28,078</u>
Total expenditure	4	<u>28,568</u>	<u>31,902</u>
Net expenditure and net movement in funds	5	(245)	(5,892)
Reconciliation of funds:			
Total funds brought forward		<u>37,361</u>	<u>43,253</u>
Total funds carried forward		<u>37,116</u>	<u>37,361</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

All income and expenditure in the current and prior year was unrestricted.

citizenAID

Balance sheet

As at 31 March 2022

	Note	£	2022 £	2021 £
Fixed assets				
Investments	8		100	100
Current assets				
Debtors	9	22,422		22,278
Cash at bank and in hand		18,231		17,509
		40,653		39,787
Liabilities				
Creditors: amounts falling due within 1 year	10	3,637		2,526
Net current assets			37,016	37,261
Net assets			37,116	37,361
Funds				
Unrestricted funds:				
General funds			37,116	37,361
Total charity funds			37,116	37,361

Approved by the trustees on 15 December 2022 and signed on their behalf by



Andrew Thurgood (Chair)

Notes to the financial statements

For the year ended 31 March 2022

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, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

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 2022

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:

	2022	2021
Raising funds	12.0%	12.0%
Charitable activities	88.0%	88.0%

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.

Notes to the financial statements

For the year ended 31 March 2022

1. Accounting policies (continued)

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.

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. Income from donations

	2022	2021
	Total	Total
	£	£
Grants:		
Water Jel Europe LLP	4,000	26,000
Donations:		
BM Review	1,200	-
Other donations	48	10
citizenAID Limited	23,075	-
Total income from donations	<u>28,323</u>	<u>26,010</u>

All income from donations was unrestricted in the current and prior year.

3. 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 2022

4. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2022 Total £
Accountancy and bookkeeping	-	-	3,406	3,406
Bank charges	-	-	93	93
PR and marketing	-	600	1,400	2,000
Staff costs (note 6)	2,180	15,260	4,360	21,800
Software costs	-	-	125	125
Rent and office costs	-	-	1,079	1,079
Travel	-	52	13	65
Sub-total	2,180	15,912	10,476	28,568
Allocation of support and governance costs	<u>1,262</u>	<u>9,214</u>	<u>(10,476)</u>	<u>-</u>
Total expenditure	<u>3,442</u>	<u>25,126</u>	<u>-</u>	<u>28,568</u>

Total governance costs were £1,380 (2021: £1,800).

Prior period comparative

	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 6)	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>

Notes to the financial statements

For the year ended 31 March 2022

5. Net movement in funds

This is stated after charging:

	2022	2021
	£	£
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiners' remuneration (including VAT)	1,380	1,800

6. Staff costs and numbers

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	21,800	20,973

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 (2021: one).

7. Taxation

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

8. Investments

	2022	2021
	£	£
100 ordinary £1 shares in citizenAID Limited	100	100

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.

9. Debtors

	2022	2021
	£	£
Intragroup receivable	21,537	21,393
Prepayments	885	885
	22,422	22,278

Notes to the financial statements

For the year ended 31 March 2022

10. Creditors : amounts due within 1 year

	2022	2021
	£	£
Accruals	1,380	1,800
Other creditors	<u>2,257</u>	<u>726</u>
	<u>3,637</u>	<u>2,526</u>

11. Related party transactions

During the year, the charity received a donation of £1,200 from BM Review Ltd, a company which is connected by a director who is also a trustee of the charity. There were no related party transactions in the prior year.