

Charity registration number: 1176033

citizenAID

REPORT AND UNAUDITED FINANCIAL STATEMENTS

For the year ended 31 March 2023

citizenAID

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Legal and administrative information For the year ended 31 March 2023

Charity number

1176033

Trustees

Nigel Barraclough

Steven Bray

John Cooper

resigned 28th September 2023

Matthew Fernley

Aurelie Hay-David

Timoth Hodgetts

Sir Keith Porter

Andrew Thurgood

Principal address

The Workspace

All Saints Road

Wolverhampton

WV2 1EL

Independent Examiners

Seven Hills Accountants Limited

57 Burton Street

Sheffield

S6 2HH

Bankers

Unity Bank

PO Box 7193

Planetary Road

Willenhall

WV1 9DG

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Trustees' report

For the year ended 31 March 2023

The Trustees of the charity have pleasure in submitting their report and the financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of the 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).

Structure, governance and management

citizenAID is a Charitable Incorporated Organisation registered with the Charity Commission on 30 November 2017, registration number 1176033, 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).

Trustees' report

For the year ended 31 March 2023

Charitable Aims and Objectives

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
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.

Public Benefit Statement

The trustees have complied with their duty as laid out in Section 4 of Chapter 1 of the Charities Act 2011 to have due regard to public benefit guidance and 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

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Trustees' report - continued **For the year ended 31 March 2023**

Review of Activities

Partnership working with St John Ambulance

- a) citizenAID progresses its 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:
 - i. 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;
 - ii. Work together to include citizenAID course content into future SJA products including new courses, qualifications, and digital products;
 - iii. Work together in the production and sale of life saving kits; and
 - iv. Work together on areas of mutual and beneficial interest.
- b) citizenAID attended several events to promote the charity.
 - i) CTX, London
 - ii) Emergency Service Show, Birmingham
 - iii) Trauma Care Conference, Staffordshire.
 - iv) Trauma Networking, Brighton
 - v) Coventry Paramedics Expo
 - vi) Pro-trainings Conference, Colchester
 - vii) Fundraising Event, London

WEBSITE

The website maintains a sound presence with no outages during the year 2022-2023.

The online store continues to provide a 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:

- a) Facebook.
- b) Twitter
- c) LinkedIn

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Trustees' report - continued **For the year ended 31 March 2023**

Review of activities (continued)

New range of citizenAID products has been launched in the year, including

- a. Grab stretcher
- b. Lockable Cabinet to store PAcT kits
- c. New supplier of citizenAID products

CitizenAid CIO also became a registered supplier with the following partners:

- a) ShowMed
- b) Hull Arena
- c) SSE Arena, Wembley
- d) AO Arena
- e) Leeds Arena
- f) Newcastle Upon Tyne Arena
- g) York Barbican Theatre
- h) Harrogate Convention Centre.
- i) Manchester Trafford Centre.
- j) Blackpool Pleasure Beach.
- k) P&J Live Aberdeen.
- l) WS Transportation.
- m) Bank of China.
- n) St John's Ambulance.
- o) Protrainings
- p) JAX First Aid

METROPOLITAN POLICE

- a) Joint working with the Metropolitan Police in Croydon in relation to educational material and public awareness
- b) community to save lives and provide training and equipment. This project is in the initial stages in partnership with Protrainings.
- c) Initial work has resulted in a new website www.communityfirstaidproject.co.uk directed at the community, business, and schools.

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Trustees' report - continued For the year ended 31 March 2023

Review of activities (continued)

MANCHESTER SAFETY COMMITTEE

- a) Introduction to the Manchester Safety Committee by Councilor 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.

HIGHWAYS AGENCY

- a) 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.
- b) This is a long-term project and will continue into 2023/24.
- c) **STOP THE BLEED DAY**
 - a) 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. This was in collaboration with Manchester City Councils Violent Reduction Unit.
 - b) A video directed at children aged 11 to 13 years relating to dealing with catastrophic bleeds and how to control by packing, pressure, and the use of an improvised Tourniquet is now available.

MILTON KEYNES

- a) Initial preparatory work in conjunction with Joseph McMahon from Pink Punters Night Club, MK Dons Football Club and Jason Fathers, father of stab victim Jay Fathers in relation to promoting citizenAID within the city of Milton Keynes and providing training and equipment.

ADVISORY - COUNTER TERRORISM AWARENESS & MOBILISATION, COUNTER TERRORISM POLICING

- a) 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.
- b) 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.

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Trustees' report - continued **For the year ended 31 March 2023**

Review of activities (continued)

POLICE SCOTLAND

- a) Police Scotland's continual roll out of our educational material
- b) Police Scotland continue to support the school's education initiative across the region.

UKRAINE

- a) Continue to support Ukraine by donating, through various channels, lifesaving equipment including our Tournikey Plus, PAcT kits, Stretchers and Pouches, amounting to over £10,000 retail value of stock.
- b) Again in 2023, two citizenAID Ambassadors provided training to paramedics in the use of our Tournikey.

FUNDRAISING GALA AND DINNER

- a) A fundraising dinner was held in London to raise funds to supply additional medical equipment and training for Ukraine. The event raised in excess of £40,000. This fund was used to buy medical equipment, training and logistics.

JAMES BRINDLEY FOUNDATION

- a) Initial discussions of joint working with Mark Brindley from the James Brindley Foundation in relation to training and products in Walsall and the West Midlands.

CORPORATE SUPPORT

- a) Cambcol, Ely Cambridgeshire
- b) Qualsafe, Bradford, West Yorkshire
- c) Protrainings, Colchester
- d) Evendia, London CTX
- e) Nineteen Group, Birmingham ESS
- f) Sussex NHS Trusts, Brighton Trauma Conference

Trustees' report - continued
For the year ended 31 March 2023

Financial Review

The charity recorded total income of £85,917 for the financial year ending 31 March 2023. The main contributor was citizenAID Ltd which made a substantial donation to the charity. The remainder was restricted income of £40,000 relating to funds raised at a gala dinner. Expenses for the year totaled £73,492 of which £41,317 related to expenditure on medical equipment for Ukraine from restricted income. The remaining £32,175 of overheads provides an operating surplus of £12,425 at the end of the year.

Our citizenAID Ltd trading subsidiary continued to perform well in FY23. We are hopeful to realise a continued increase in sales in FY24 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, inflationary pressures, and potential recession) on the charity's current and future financial position. The charity held unrestricted cash of £9,751 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 £20,000 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 2023 was £49,451 (2022: £37,116). Unrestricted cash reserves held as at 31 March 2023 were £9,751 which equates to operating costs of approximately three 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.

Trustees' report - continued
For the year ended 31 March 2023

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.

This report was approved by the Board of Trustees on^{22 May 2024} 2024 and signed on its behalf by:



NAME	Andrew Thurgood
POSITION	Chair

Independent Examiner's report to the Trustees of citizenAID

I report to the trustees on my examination of the accounts of citizenAID (the Charity) for the year ended 31 March 2023.

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 your charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the 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 Charity 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.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with the relevant version of the 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn. We understand that this has been done in order for the accounts to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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.

Signed: 
Susan Cochrane, FCA DChA
Seven Hills Accountants Limited
57 Burton Street
Sheffield
S6 2HH

Date: 03/06/2024

Statement of financial activities

(incorporating the income and expenditure account)

for the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	Unrestricted funds £	Restricted funds £	2022 Total £
Income from:							
Grants and donations	2	46,793	-	46,793	28,323	-	28,323
Fundraising events		-	39,092	39,092	-	-	-
Other income		32	-	32	-	-	-
Total income		46,825	39,092	85,917	28,323	-	28,323
Expenditure on:							
Raising funds	3	3,976	-	3,976	3,442	-	3,442
Charitable activities	4	28,199	41,317	69,516	25,126	-	25,126
Total expenditure		32,175	41,317	73,492	28,568	-	28,568
Net income/(expenditure)		14,650	(2,225)	12,425	(245)	-	(245)
Transfers		(2,225)	2,225	-	-	-	-
Net movement in funds		12,425	-	12,425	(245)	-	(245)
Total funds brought forward		37,116	-	37,116	37,361	-	37,361
Total funds carried forward		49,541	-	49,541	37,116	-	37,116

The statement of financial activities includes all gains and losses recognised in the period. All of the charity's operations are classed as continuing.

The accompanying accounting policies and notes form an integral part of the financial statements.

Balance Sheet
As at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Investments	10	100	100
Total fixed assets		<u>100</u>	<u>100</u>
Current assets			
Debtors	11	42,349	22,422
Cash at bank and in hand		<u>9,751</u>	<u>18,231</u>
Total current assets		52,100	40,653
Creditors: amounts falling due within one year	12	(2,659)	(3,637)
Net current assets		<u>49,441</u>	<u>37,016</u>
Total assets less current liabilities		49,541	37,116
Total net assets		<u><u>49,541</u></u>	<u><u>37,116</u></u>
Represented By			
FUNDS			
Unrestricted funds		49,541	37,116
Restricted funds	13	-	-
Total charity funds	13	<u><u>49,541</u></u>	<u><u>37,116</u></u>

Approved by the board of trustees on 22 May 2024 and signed on its behalf by:



Andrew Thurgood
Trustee

The accompanying accounting policies and notes form an integral part of the financial statements.

1 Accounting Policies

a Basis of preparation

citizenAID is a Charitable Incorporated Organisation registered with the Charities commission in England and Wales on 30 November 2017 (registered number: 1176033) In the event that the charity is sound up liability in respect of the guarantee is £nil per member of the charity. The principal address is given in the company information on page 1 of these financial statements.

The accounts (financial statements) have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been

The charity meets the definition of a public benefit entity as defined under FRS102. The financial statements are presented in sterling which is the functional currency of the charity.

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 Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be reliably measured.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised where 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 reliably measured and is not deferred.

c 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.

d Expenditure and liabilities

Expenditure is recognised where an there is a legal or constructive obligation to pay a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured. All expenditure is reported gross of irrecoverable VAT.

e 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:

	2023	2022
Raising funds	12%	12%
Charitable activities	88%	88%

f Investments

Investments in the trading subsidiary are measured at cost less impairment

g 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.

h Debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade 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.

i Creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. 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 reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1 Accounting Policies - continued

j 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.

k Fund accounting

Unrestricted funds are donations and other income receivable or generated for the objects of the organisation without further specified purpose and are available as general funds.

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 either donations which the donor has specified are to be solely used for particular areas of the charity's work or grant income sought for specified activities.

l Taxation

As a charity, the organisation is exempt from tax on income and gains falling within the available tax exemptions to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

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 value 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.

n Going concern

The financial statements have been prepared on a going concern basis, which the trustees consider appropriate having regard to the current level of unrestricted reserves. The trustees believe that no material uncertainties exist about the charity's ability to continue.

2 Grants and donations

	Unrestricted funds £	Restricted Funds £	2023 Total £	Unrestricted funds £	Restricted Funds £	2022 Total £
Notes						
Grants:						
Water Jel Europe LLP	-	-	-	4,000	-	4,000
Donations:						
citizenAID Limited	45,953	-	45,953	23,075	-	23,075
Other donations	840	-	840	1,248	-	1,248
	<u>46,793</u>	<u>-</u>	<u>46,793</u>	<u>28,323</u>	<u>-</u>	<u>28,323</u>

3 Expenditure on raising funds

	Unrestricted funds £	Restricted Funds £	2023 Total £	Unrestricted funds £	Restricted Funds £	2022 Total £
Notes						
Staff costs incurred seeking donations	2,633	-	2,633	2,180	-	2,180
Allocation of support and governance costs	1,343	-	1,343	1,262	-	1,262
	<u>3,976</u>	<u>-</u>	<u>3,976</u>	<u>3,442</u>	<u>-</u>	<u>3,442</u>

**Notes to the Accounts - continued
for the year ended 31 March 2023**

4 Expenditure on charitable activities

		Unrestricted funds £	Restricted Funds £	2023 Total £	Unrestricted funds £	Restricted Funds £	2022 Total £
Equipment and resources		-	41,317	41,317	-	-	-
PR and marketing		120	-	120	600	-	600
Staff costs	7	18,430	-	18,430	15,260	-	15,260
Travel		125	-	125	52	-	52
Allocation of support and governance costs	5	9,524	-	9,524	9,214	-	9,214
		<u>28,199</u>	<u>41,317</u>	<u>69,516</u>	<u>25,126</u>	<u>-</u>	<u>25,126</u>

5 Allocation of support and governance costs

	Raising funds £	Charitable activities £	Support & governance costs £	2023 Total £
Accountancy & bookkeeping	-	-	3,746	3,746
Bank charges	-	-	72	72
PR and marketing	-	120	30	150
Staff costs	2,633	18,430	5,266	26,329
Software costs	-	-	440	440
Rent and office costs	-	-	1,282	1,282
Travel	-	125	31	156
	<u>2,633</u>	<u>18,675</u>	<u>10,867</u>	<u>32,175</u>
Allocation of support and governance costs	1,343	9,524	(10,867)	-
Total expenditure	<u>3,976</u>	<u>28,199</u>	<u>-</u>	<u>32,175</u>

6 Independent examiner's fees

	2023 £
Independent examination fees (included in Governance costs)	<u>1,265</u>

No other fees were paid to Independent examiner's organisation.

7 Staff costs

	2023 £	2022 £
Salaries	26,329	21,800
Employer's National Insurance contributions	2,607	1,788
Employer's allowance	<u>(2,607)</u>	<u>(1,788)</u>
	<u>26,329</u>	<u>21,800</u>

The average number of employees in the year was 1 (2022: 1). No employee received emoluments of more than £60,000 in either year.

8 Trustees and Key management personnel remuneration, benefits and expenses

The key management personnel of the charity comprise the trustees. The trustees were not paid or received any other benefits from employment with the charity in the period. One trustee was reimbursed expenses of £138 during the period (2022: £Nil). No charity trustee received payment for professional or other services supplied to the charity.

9 Related party transactions

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

citizenAID
Notes to the Accounts - continued
for the year ended 31 March 2023

10 Investments

	2023 £	2022 £
100 Ordinary £1 shares in citizenAID Limited	100	100
	<u>100</u>	<u>100</u>

The investment represents 100% of the issued share capital of citizenAID Limited (company registration number 10315303). The company undertakes non-charitable trading activities of the charity and intends to donate its available profits to the charity.

11 Debtors

	2023 £	2022 £
Intragroup receivable	41,464	21,537
Prepayments	885	885
	<u>42,349</u>	<u>22,422</u>

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	711	-
Accruals	1,380	1,380
Other creditors	568	2,257
	<u>2,659</u>	<u>3,637</u>

13 Restricted funds

The restricted funds represent amounts received for specific purposes and the movements in the year are as follows:

	Balance b/fwd £	Income £	Expenditure £	Transfers £	Balance c/fwd £
Ukraine appeal	-	39,092	(41,317)	2,225	-
	<u>-</u>	<u>39,092</u>	<u>(41,317)</u>	<u>2,225</u>	<u>-</u>

Ukraine appeal
Fundraising appeal to support citizenAID's work, providing medical aid, tents, shelter and beds to those affected by the ongoing conflict in Ukraine.

13 Analysis of net assets by fund

	Unrestricted Fund £	Restricted Fund £	Total 2023 £
Fixed assets	100	-	100
Current assets	52,100	-	52,100
Creditors: amounts falling due within one year	(2,659)	-	(2,659)
	<u>49,541</u>	<u>-</u>	<u>49,541</u>
<i>Prior year</i>			
	Unrestricted Fund £	Restricted Fund £	Total 2022 £
Fixed assets	100	-	100
Current assets	40,653	-	40,653
Creditors: amounts falling due within one year	(3,637)	-	(3,637)
	<u>37,116</u>	<u>-</u>	<u>37,116</u>