

**PELVIC OBSTETRIC & GYNAECOLOGICAL PHYSIOTHERAPY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

PELVIC OBSTETRIC & GYNAECOLOGICAL PHYSIOTHERAPY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Ms A Frankham
Ms K Mann
Ms R Hawkes
Ms L Berry
Dr G Campbell
Ms D Plowman
Ms S Bustard
Ms R Burnett
Dr K Lough
Ms M Rach

(Appointed 9 October
2020)

Charity number

1181424

Principal address

Chartered Society of Physiotherapy
14 Bedford Row
London
WC1R 4ED

Independent examiner

Shaw Gibbs Limited
264 Banbury Road
Oxford
OX2 7DY

PELVIC OBSTETRIC & GYNAECOLOGICAL PHYSIOTHERAPY

CONTENTS

| | Page |
|---|-------------|
| Trustees' report | 1 - 2 |
| Statement of trustees' responsibilities | 3 |
| Independent examiner's report | 4 |
| Statement of financial activities | 5 |
| Balance sheet | 6 |
| Notes to the financial statements | 7 - 14 |

PELVIC OBSTETRIC & GYNAECOLOGICAL PHYSIOTHERAPY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes 1.1 to 1.10, and comply with the charity's deed of transfer, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The charity's main objective continued to be to build a thriving physiotherapy community in which its members can be part of a collective to help shape the profession and support each other. The policies adopted to meet this objective are:

- To champion physiotherapy
- To maintain an effective and sustainable organisation
- To support members in their professional working lives

There has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The charity's main achievements in the year have been:

- The construction of a new website to support the charity's members and the physio academic community, and the general public. This includes a member only section for the sharing of resources and discussion, a new online course booking facility, a section where researchers can purchase peer reviewed articles from the journal.
- A new mentorship project overseen by the Education subcommittee (ESC) to support affiliate members in converting to full membership by submission of their portfolio.
- The set up by the ESC of a new short course on menopause developed in collaboration with Positive Pause, and adapted recently to an online course delivery format.
- The updating of some of the illustrations used in our booklets, which have been well received by our membership, and has lead to a number of copyright requests to use the images.
- Its continued involvement in a number of collaborative projects supported by members. For example, the project "This Mum Can" is aiming to support active women to continue to exercise safely during their pregnancy.
- Being awarded the first CSP grant to be made available to professional networks undertaking specific pieces of work in line with CSP corporate policy. POGP is one of the main stakeholders involved in the development of UK Clinical Guidance for best practice in the use of vaginal pessaries for pelvic organ prolapse.

Finally one further achievement this year which will benefit the general public is the addition of a searchable directory for the public to find a physio in their locality on the new website.

PELVIC OBSTETRIC & GYNAECOLOGICAL PHYSIOTHERAPY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

The charity performed well in the period to 31 March 2021, resulting in a net asset position of £195,945 at the period end.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a charitable incorporated organisation, registered under charity number is 1181424. The charity's governing documents is a deed of transfer.

The trustees who served during the year and up to the date of signature of the financial statements were:

Ms A Frankham

Ms K Mann

Ms R Hawkes

Ms L Berry

Dr G Campbell

Ms D Plowman

Ms S Bustard

Ms R Burnett

Ms E Jardine

(Resigned 8 October 2020)

Dr K Lough

Mrs J Newman

(Resigned 8 October 2020)

Ms M Rach

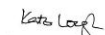
(Appointed 9 October 2020)

Ms J Fordyce

(Resigned 8 October 2020)

These 10 form the charity's board of trustees, on which a maximum of 12 members of POGP who hold full membership and perform their work in a volunteer capacity may sit. Trustees are voted into post by the charity's membership at the AGM.

The trustees' report was approved by the Board of Trustees.



Dr K Lough (Print 4, 2021, 10:07pm)

Trustee

Dated: 01 Oct 2021

PELVIC OBSTETRIC & GYNAECOLOGICAL PHYSIOTHERAPY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

PELVIC OBSTETRIC & GYNAECOLOGICAL PHYSIOTHERAPY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF PELVIC OBSTETRIC & GYNAECOLOGICAL PHYSIOTHERAPY

I report to the trustees on my examination of the financial statements of Pelvic Obstetric & Gynaecological Physiotherapy (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

Samantha Daniels
Samantha Daniels FCA
For and on behalf of (Oct 14, 2021, 9:36am)
Shaw Gibbs Limited

Chartered Certified Accountants
264 Banbury Road
Oxford
OX2 7DY

Dated: 14 Oct 2021
.....

PELVIC OBSTETRIC & GYNAECOLOGICAL PHYSIOTHERAPY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

| | Notes | Unrestricted funds 2021 £ | Unrestricted funds 2020 £ |
|---|-------|------------------------------------|------------------------------------|
| <u>Income and endowments from:</u> | | | |
| Donations and legacies | 3 | 416 | 122,479 |
| Charitable activities | 4 | 120,527 | 251,316 |
| Other income | 5 | 2,841 | 1,780 |
| | | | |
| Total income | | 123,784 | 375,575 |
| | | | |
| <u>Expenditure on:</u> | | | |
| Charitable activities | 6 | 114,076 | 189,338 |
| | | | |
| Net income for the year/ Net movement in funds | | 9,708 | 186,237 |
| | | | |
| Fund balances at 1 April 2020 | | 186,237 | - |
| | | | |
| Fund balances at 31 March 2021 | | 195,945 | 186,237 |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

PELVIC OBSTETRIC & GYNAECOLOGICAL PHYSIOTHERAPY

BALANCE SHEET

AS AT 31 MARCH 2021

| | Notes | 2021 £ | £ | 2020 £ | £ |
|---|-------|----------------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Intangible assets | 10 | | 40,031 | | 9,261 |
| Tangible assets | 11 | | 460 | | 541 |
| Investments | 12 | | 1,100 | | 1,100 |
| | | | <u>41,591</u> | | <u>10,902</u> |
| Current assets | | | | | |
| Debtors | 13 | 21,112 | | 8,000 | |
| Cash at bank and in hand | | 188,401 | | 213,933 | |
| | | <u>209,513</u> | | <u>221,933</u> | |
| Creditors: amounts falling due within one year | 14 | (55,159) | | (46,598) | |
| Net current assets | | | 154,354 | | 175,335 |
| Total assets less current liabilities | | | <u>195,945</u> | | <u>186,237</u> |
| Income funds | | | | | |
| Unrestricted funds | | | 195,945 | | 186,237 |
| | | | <u>195,945</u> | | <u>186,237</u> |

The financial statements were approved by the Trustees on01.Oct.2021

Kate Lough

Dr K Lough
Trustee

Dr K Lough (Oct 4, 2021, 10:07pm)

PELVIC OBSTETRIC & GYNAECOLOGICAL PHYSIOTHERAPY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Pelvic, Obstetric & Gynaecological Physiotherapy (POGP) is a registered charity and a membership organisation and professional network of the Chartered Society of Physiotherapy. Physiotherapy is a science-based healthcare profession that promotes recovery in illness, injury, or disability. It aims to restore movement and functional ability to the person's full potential.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Upon registration of the charity, the assets and liabilities of the Pelvic Obstetric & Gynaecological Physiotherapy society were transferred to the charity. This has been treated as donation income.

PELVIC OBSTETRIC & GYNAECOLOGICAL PHYSIOTHERAPY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|---------|-------------------|
| Website | 10% Straight line |
|---------|-------------------|

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|----------------------|
| Fixtures and fittings | 15% Reducing balance |
|-----------------------|----------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at cost and subsequently measured at cost less any accumulated impairment losses. The investments are assessed for impairment at each reporting date and any impairment losses or reversals of impairment losses are recognised immediately in net income/(expenditure) for the year.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

PELVIC OBSTETRIC & GYNAECOLOGICAL PHYSIOTHERAPY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

| | Unrestricted funds | Unrestricted funds |
|---------------------|---------------------------|--------------------|
| | 2021 | 2020 |
| | £ | £ |
| Donations and gifts | 416 | 122,479 |

4 Charitable activities

| | Subscriptions | Books, tapes and leaflets | Study weekends, courses and conferences | Advertising and sponsorship | Total 2021 | Total 2020 |
|------------------------------------|----------------------|----------------------------------|--|------------------------------------|-------------------|-------------------|
| | 2021 | 2021 | 2021 | 2021 | £ | £ |
| | £ | £ | £ | £ | £ | £ |
| Sales within charitable activities | 62,322 | 120 | 52,462 | 5,623 | 120,527 | 251,316 |

For the year ended 31 March 2020

| | Subscriptions | Books, tapes and leaflets | Study weekends, courses and conferences | Advertising and sponsorship | Total 2020 |
|------------------------------------|----------------------|----------------------------------|--|------------------------------------|-------------------|
| | £ | £ | £ | £ | £ |
| Sales within charitable activities | 53,850 | 5,969 | 189,418 | 2,079 | 251,316 |
| Analysis by fund | | | | | |
| Unrestricted funds | 53,850 | 5,969 | 189,418 | 2,079 | 251,316 |

PELVIC OBSTETRIC & GYNAECOLOGICAL PHYSIOTHERAPY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

5 Other income

| | Unrestricted funds | Unrestricted funds |
|--------------------------------|-------------------------------|-----------------------|
| | 2021 | 2020 |
| | £ | £ |
| Grants receivable and released | 2,841 | 1,780 |

PELVIC OBSTETRIC & GYNAECOLOGICAL PHYSIOTHERAPY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

| 6 Charitable activities | | | | | | | | | | | | |
|--|----------------------------|--------|-------------------------|---------------|--------|--|--------|----------------------------|--------|-------------------|------------|--|
| | Study Advertising weekends | | Books, tapes & leaflets | Subscriptions | | Total Provision of 2021 educational literature | | Study Advertising weekends | | Total Advertising | Total 2020 | |
| | 2021 £ | 2021 £ | | 2021 £ | 2021 £ | 2020 £ | 2020 £ | 2020 £ | 2020 £ | | | |
| Accommodation | - | - | - | - | - | - | - | 125,802 | 1,564 | 127,366 | £ | |
| Books, tapes and leaflets | - | - | 5,527 | - | - | 5,527 | - | 1,593 | - | 1,593 | | |
| Workshop expenses | 29,838 | - | - | - | - | 29,838 | - | - | - | - | | |
| Memberships direct costs | 718 | 359 | 1,200 | 426 | - | 2,703 | - | - | - | - | | |
| AMC costs (fitwise) | 3,346 | 1,673 | - | 2,754 | - | 7,773 | - | - | - | - | | |
| Books and journals | - | - | - | - | - | - | 23,698 | - | - | 23,698 | | |
| Journal editing and dispatch | - | 28,350 | - | - | - | 28,350 | - | - | - | - | | |
| Other charitable expenditure | 5,869 | 607 | - | 607 | - | 7,083 | - | - | - | - | | |
| | 39,771 | 30,989 | 6,727 | 3,787 | | 81,274 | 23,698 | 127,395 | 1,564 | 152,657 | | |
| Share of support costs (see note 7) | 10,308 | 5,154 | - | 5,154 | | 20,616 | 2,040 | 3,079 | 1,539 | 6,658 | | |
| Share of governance costs (see note 7) | 6,093 | 3,047 | - | 3,046 | | 12,186 | 12,306 | 11,811 | 5,906 | 30,023 | | |
| | 56,172 | 39,190 | 6,727 | 11,987 | | 114,076 | 38,044 | 142,285 | 9,009 | 189,338 | | |

PELVIC OBSTETRIC & GYNAECOLOGICAL PHYSIOTHERAPY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

7 Support costs

| | Support costs | Governance costs | 2021 | Support costs | Governance costs | 2020 |
|---|---------------|------------------|---------------|----------------|------------------|----------------|
| | £ | £ | £ | £ | £ | £ |
| Insurances | 1,003 | - | 1,003 | - | - | - |
| Depreciation | 3,106 | - | 3,106 | 1,125 | - | 1,125 |
| Subscriptions | 951 | - | 951 | - | - | - |
| Website costs | 3,489 | - | 3,489 | 658 | - | 658 |
| Bank charges | 1,632 | - | 1,632 | 1,417 | - | 1,417 |
| Postage, stationery and telephone | 54 | - | 54 | 2,316 | - | 2,316 |
| Dame Jo Barnes Award | - | - | - | 500 | - | 500 |
| Entertainment | 2,497 | - | 2,497 | 635 | - | 635 |
| Bank interest on loans and overdraft | 17 | - | 17 | 7 | - | 7 |
| Study weekends, courses and conferences | 7,867 | - | 7,867 | - | - | - |
| Legal and professional | - | 1,170 | 1,170 | - | - | - |
| Bookkeeping and administration | - | - | - | - | 23,623 | 23,623 |
| Accountancy fees | - | 10,227 | 10,227 | - | 6,400 | 6,400 |
| Exec Committee - Gifts/ Awards | - | 90 | 90 | - | - | - |
| Consultancy Fees | - | 160 | 160 | - | - | - |
| Exec Committee - Travel | - | 539 | 539 | - | - | - |
| | <u>20,616</u> | <u>12,186</u> | <u>32,802</u> | <u>159,314</u> | <u>30,023</u> | <u>189,337</u> |
| Analysed between Charitable activities | <u>20,616</u> | <u>12,186</u> | <u>32,802</u> | <u>159,314</u> | <u>30,023</u> | <u>189,337</u> |

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

| | 2021 Number | 2020 Number |
|-------|----------------|----------------|
| Total | <u>-</u> | <u>-</u> |

PELVIC OBSTETRIC & GYNAECOLOGICAL PHYSIOTHERAPY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Intangible fixed assets

| | Website £ |
|------------------------------------|--------------|
| Cost | |
| At 1 April 2020 | 10,290 |
| Additions - internally developed | 33,630 |
| | <hr/> |
| At 31 March 2021 | 43,920 |
| | <hr/> |
| Amortisation and impairment | |
| At 1 April 2020 | 1,029 |
| Amortisation charged for the year | 2,860 |
| | <hr/> |
| At 31 March 2021 | 3,889 |
| | <hr/> |
| Carrying amount | |
| At 31 March 2021 | 40,031 |
| | <hr/> |
| At 31 March 2020 | 9,261 |
| | <hr/> |

11 Tangible fixed assets

| | Fixtures and fittings £ |
|------------------------------------|----------------------------|
| Cost | |
| At 1 April 2020 | 637 |
| | <hr/> |
| At 31 March 2021 | 637 |
| | <hr/> |
| Depreciation and impairment | |
| At 1 April 2020 | 96 |
| Depreciation charged in the year | 81 |
| | <hr/> |
| At 31 March 2021 | 177 |
| | <hr/> |
| Carrying amount | |
| At 31 March 2021 | 460 |
| | <hr/> |
| At 31 March 2020 | 541 |
| | <hr/> |

PELVIC OBSTETRIC & GYNAECOLOGICAL PHYSIOTHERAPY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Fixed asset investments

| | Unlisted investments £ |
|---------------------------------|---------------------------------------|
| Cost or valuation | |
| At 1 April 2020 & 31 March 2021 | 1,100 |
| Carrying amount | |
| At 31 March 2021 | 1,100 |
| At 31 March 2020 | 1,100 |

13 Debtors

| | 2021 £ | 2020 £ |
|---|-------------------|-------------------|
| Amounts falling due within one year: | | |
| Trade debtors | 13,346 | 7,170 |
| Prepayments and accrued income | 7,766 | 830 |
| | <u>21,112</u> | <u>8,000</u> |

14 Creditors: amounts falling due within one year

| | Notes | 2021 £ | 2020 £ |
|------------------------------|--------------|-------------------|-------------------|
| Deferred income | 15 | 38,034 | 25,835 |
| Trade creditors | | - | 3,372 |
| Other creditors | | 13,975 | 17,391 |
| Accruals and deferred income | | 3,150 | - |
| | | <u>55,159</u> | <u>46,598</u> |

15 Deferred income

| | 2021 £ | 2020 £ |
|-----------------------|-------------------|-------------------|
| Other deferred income | 38,034 | 25,835 |