

# **Health Services Research UK**

Charity Registration No. 1182643

**Report and Unaudited Financial Statements  
Year ended 31 March 2022**

## Health Services Research UK

**Status:** Charity registration no.: 1182643  
The Charity's governing document is its Constitution dated 26 March 2019

**Registered Office:** The Nuffield Trust  
59 New Cavendish Street  
London  
W1G 7LP

**Chief Executive** Helen Mthiyane

**Trustees:** Kieran Walshe PhD (Chair)  
Naomi Fulop  
Dr Usha Boolaky  
Dr Angus Ramsay  
Stephanie Kumpunen  
Dr Kayleigh Nelson (resigned 21 February 2022)  
Prof Judith Smith (Deputy Chair)  
Dr Gemma McKenna (resigned 27 September 2021)  
Dr Helen Snooks  
Prof Gary Ford  
Tara Lamont  
Andrew Hutchings  
Robert Newton (appointed 10 May 2021)  
Pearl Adikwor (appointed 10 May 2021)  
Temidayo Ajakaiye (appointed 10 May 2021)

**Bankers:** CAF Bank  
Kent,  
ME19 4JQ

**Independent examiner:** Shruti Soni FCCA FCIE  
Shruti Soni Ltd  
Chartered Certified Accountants  
117A St. John's Hill  
Sevenoaks TN13 3PE

## Health Services Research UK

### Trustees' Report for the year ended 31 March 2022

The Trustees have pleasure in presenting their Annual Report and Financial Statements for the year ended 31 March 2022.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

Health Services Research UK (HSR UK) is a self-supporting membership organisation dedicated to the promotion of health services research in policy and practice. HSR UK has existed for about 14 years, originally hosted within NHS Confederation and later Universities UK. In March 2019 HSR UK became an independent charity registered with the Charity Commission (no 1182643). The assets of HSR UK were formally transferred to the new charity from Universities UK in August 2019 (as reflected in last year's Financial Statements), therefore the year ended 31 March 2022 covered by this annual report was the second full financial year for the charity. It is based at the central London offices of the Nuffield Trust, which generously provides desk space and HR and IT services in kind, in return for which we are pleased to give the Trust complimentary membership and several complimentary conference places to our annual event.

The collective voice of UK health services research, HSR UK connects researchers with health service leaders, managers, clinicians, and policy makers to drive improvement and innovation in the NHS and social care. HSR UK's membership consists of organisations which have an interest or involvement in health services research – many are university departments, centres, or units; some are NHS or care organisations; others include think-tanks, research funders, consultancies and third sector organisations. HSR UK is governed by a board of up to 16 trustees, who are appointed by the members at its annual members' meeting, in accordance with the Articles of Association of the charity.

#### STATEMENT ON PUBLIC BENEFIT

The objectives and activities, and achievement and performance sections of this report clearly set out the activities which the charity undertakes for the public benefit. The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission in determining the activities undertaken by the charity.

#### RISK MANAGEMENT

The Trustees have reviewed the major and financial risks that impact on the work of the charity. The systems that have been established enable the Trustees to review and take necessary steps to lessen these risks.

#### OBJECTIVES AND ACTIVITIES

HSR UK exists to promote health services research in policy and practice in the United Kingdom. It has three main objectives:

- To convene and connect producers and users of health services research in the UK, and build links internationally, across Europe and globally.

## Health Services Research UK

### Trustees' Report for the year ended 31 March 2022

- To support evidence-based policy and practice in the NHS, helping to mobilise health services research, build capacity and make an impact
- To Influence policy leaders and funders to improve the profile and landscape of health services research, enabling it to thrive and develop.

In 2021/22 HSR UK continued to develop its activities and grow sustainably. The new role of Project Officer was created and HSR UK appointed a new Administration and Communications Officer, with a focus on supporting and expanding membership. HSR UK therefore now has three people in the core team. In May 2021, 3 new trustees were co-opted to the board although this year also saw several trustees step down both for personal reasons and due to other commitments.

#### *Conference*

After the success of the 2020 annual conference, which was moved online at short notice, the 2021 conference was planned as an online only event. The 2020 event was free to access but the 2021 event was ticketed in line with the usual arrangements for the face-to-face conference. The conference included six plenaries, held as live webinars, more than one hundred and forty recorded research presentations and nineteen interactive online workshops. This recorded content was subsequently hosted on the HSR UK website and was well accessed after the event. The conference attracted 388 delegates, including some who had paid for the 2020 event and chosen to defer their place. Just over half of attendees (209) were from HSR UK member organisations. Delegates came from academic institutions, provider organisations, NGOs/think tanks, and government agencies, in line with previous events. The evaluation was positive, with 82% (49) of survey respondents rating the conference as either 'excellent' or 'very good' overall, however completion rates of the post-event survey were low.

#### *Projects and Events*

In November 2021, HSR UK held a launch event for the book "Making Research Matter" by Tara Lamont, one of the charity's trustees, during which an expert panel discussed how to reach different audiences with an interest in research (practitioners, public and policymakers) and how to achieve maximum impact. This event had both an in-person and livestream component and, again, was recorded and hosted on the HSR UK website for ongoing access.

HSR UK also collaborated with the King's Fund, The Health Foundation, The Nuffield Trust, and PPI (Patient and Public Involvement) representatives from the Health Foundation Inclusion Panel to run a series of three webinars in autumn 2021, looking at improving inclusion in health and care research at the project, system, and funding levels. HSR UK subsequently created a report reflecting on the priorities identified throughout these events by speakers and participants which also critically evaluated HSR UK's own approach to inclusion, diversity, and equity. This report, titled Improving inclusion in health and care research: next steps, was published and launched at an event in April 2022. HSR UK submitted a funding proposal to The Health Foundation for a follow-up piece of work to generate evidence on the experiences of disadvantaged and marginalised people within health services and social care researcher communities and to identify interventions which could improve their experience.

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### Trustees' Report for the year ended 31 March 2022

In February 2022, HSR UK's report into Making Research Work Better, presenting analysis of more than 250 responses to a detailed survey of members carried out in May 2021, along with recommendations for how research governance could be improved. The publication was launched through an online webinar and may have contributed to pressure on the Health Research Agency to launch their "Think Ethics" review later in 2022. The report has also been written up as a research paper by the lead trustee involved and submitted for consideration by an academic journal.

2021/22 also saw the launch of the Research Engaged Boards project, which builds on a knowledge gap highlighted by the covid-19 pandemic: how can NHS provider boards be enabled to make evidence-based decisions which make use of high-quality health services research? An advisory board refined the project proposal, and the next stage is desk-based research.

#### *Membership*

There are currently 41 organisational members and just under 4000 individuals on our combined member and non-member mailing lists. This mailing list has been cleaned recently so these are all active contacts. The 2021/22 year saw the implementation of the HSR UK mentoring programme. Eleven health services researchers from member organisations were paired with mentors from different member organisations. Mentees valued the experience, and some pairs continue to meet beyond the support of the scheme. The scheme will be running again in 2022/23.

#### ACHIEVEMENTS AND PERFORMANCE

This has been a successful year for HSR UK, despite the ongoing impact of the pandemic. The team learned a lot about holding successful online events and the annual conference and subsequent inclusion events were well received, however the delegate numbers reverted to the mean and growth and breadth in audience for the 2020 free online event were not sustained. Regardless, the annual event contributed to making the charity financially stable and ensured that HSR UK continued to engage with and support the health services and social care research community throughout the pandemic. HSR UK continued to grow and develop new activities and relationships with key stakeholders.

Financially the charity was able to remain stable, thanks to comfortable reserves from the previous year as well as an additional year's core grant provided by the Health Foundation to cushion the impact of the conference not making an income. With a growing staff team and board of trustees, and a business plan that supports sustainable growth, aligned to our aims, HSR UK is in an acceptable position for the future year.

#### FINANCIAL REVIEW

During the year, the Charity's income totalled £125,370 (2021: £56,993) all of which was unrestricted income. Resources expended totalled £131,658 (2021: £91,433) of which £5,850 (2021: £8,475) were from restricted grants and £125,808 (2021: £82,958) were from unrestricted grants.

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### Trustees' Report for the year ended 31 March 2022

Total funds carried forward to 2022/23 were £90,780 (2021: £97,068) of which £5,675 (2021: £11,525) were restricted and £85,105 (2021: £85,543) were unrestricted. Conference registrations and membership fees of £32,001 (2021: £34,525) received during the year were deferred to next financial year.

HSR UK's reserves policy is set out below. It is reviewed annually by Trustees when they review and approve the charity's annual report and accounts before they are presented at the annual members' meeting and then submitted to the Charity Commission. It takes account of guidance issued by the Charity Commission on setting and reviewing a charity's reserves policy (CC19).

#### RESERVES POLICY

The purpose of our reserves policy is to ensure that HSR UK can continue to operate sustainably in the face of unexpected circumstances (such as drop in income or increase in costs which was not foreseen) and to enable HSR UK to take advantage of new opportunities consistent with its objectives when they arise. To that end, we seek to maintain a minimum reserve in unrestricted funds equivalent to six months core funding for HSR UK's office costs – staff, accommodation and basic operating costs – and for any other liabilities which would arise in the event that the charity ceased operations (for example, redundancy or other costs). In the financial year 2021/22 that amount was £50,000. At the end of financial year 2021/22 the final balance of unrestricted funds was £85,105.

As HSR UK expects to expand its activities in coming years, this minimum reserve will be kept under annual review and adjusted accordingly. Reserves above this minimum level are held to support such expansion as opportunities arise, particularly where they might require initial investment of resources.

#### PLANS FOR FUTURE

With the support of a grant from the Health Foundation HSR UK commissioned a piece of research with stakeholders (both members and non-members, in different sectors) to better understand what they value about HSR UK and what else we might offer. This informed our business plan and strategy for the next three years.

The pandemic had a considerable impact on the charity's plans in 2020 and will continue to impact on its activities, and external environment, for the foreseeable future. In particular HSR UK's ability to hold – and generate income from – large face to face events is uncertain. The Trustees aim to reduce HSR UK's reliance on these types of events, and instead deliver more online and hybrid conferences and workshops. This autumn HSR UK will deliver a series of events considering how we can improve inclusion in health services research, from different perspectives. This key project will be delivered in partnership with the Health Foundation, patient and public representatives, The King's Fund, and the Nuffield Trust. HSR UK is committed to developing follow up activities that will lead to real improvements in this area and recognises the role the organisation must play in this.

## Health Services Research UK

### Trustees' Report for the year ended 31 March 2022

HSR UK will also develop other income streams through partnership projects, the development of resources and tools, and by strengthening our membership 'offer'. The business plan aims to increase membership and encourage more NHS and voluntary sector organisations to consider joining. The pandemic has highlighted the need for a responsive, collaborative research community and for research to be rapidly mobilised by decision makers. The board of trustees and executive team are motivated by the role that HSR UK can play in supporting this and they will continue to champion the value of health services research in our response to and recovery from the pandemic

#### STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). In preparing these financial statements, the trustees are required to:

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

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the Trust's transactions and disclose with reasonable accuracy at any time the financial position of the Trust 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 Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on 2nd December 2022 and signed on their behalf by:



Signed \_\_\_\_\_ (Trustee)

Name Kieran Walshe

## **Independent Examiner's Report to the Trustees of Health Services Research UK**

I report on the financial statements of the Trust for the year ended 31 March 2022 as set out on pages 8 to 16.

### **Responsibilities and basis of report**

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 charity as required by section 130 of the
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.

*Shruti Soni*

**Shruti Soni FCCA FCIE**

Shruti Soni Ltd ● Chartered Certified Accountants  
117A St. John's Hill, Sevenoaks TN13 3PE

Date 19 December 2022



## Statement of financial activities

For the year ended 31 March 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
<b>Income from:</b>							
Donations and legacies	2	23,207	–	<b>23,207</b>	35,618	–	<b>35,618</b>
Charitable activities	3						
Research and education		102,163	–	<b>102,163</b>	21,375	–	<b>21,375</b>
<b>Total income</b>		<b>125,370</b>	<b>–</b>	<b>125,370</b>	<b>56,993</b>	<b>–</b>	<b>56,993</b>
<b>Expenditure on:</b>							
Charitable activities							
Research & education	4	125,808	5,850	<b>131,658</b>	82,958	8,475	<b>91,433</b>
<b>Total expenditure</b>		<b>125,808</b>	<b>5,850</b>	<b>131,658</b>	<b>82,958</b>	<b>8,475</b>	<b>91,433</b>
<b>Net (expenditure) for the year</b>		<b>(438)</b>	<b>(5,850)</b>	<b>(6,288)</b>	<b>(25,965)</b>	<b>(8,475)</b>	<b>(34,440)</b>
<b>Net movement in funds</b>		<b>(438)</b>	<b>(5,850)</b>	<b>(6,288)</b>	<b>(25,965)</b>	<b>(8,475)</b>	<b>(34,440)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		85,543	11,525	<b>97,068</b>	111,508	20,000	<b>131,508</b>
<b>Total funds carried forward</b>	14	<b>85,105</b>	<b>5,675</b>	<b>90,780</b>	<b>85,543</b>	<b>11,525</b>	<b>97,068</b>

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 14 to the financial statements.

**Balance sheet****As at 31 March 2022**

	Note	£	2022 £	£	2021 £
<b>Fixed assets:</b>					
Tangible assets	9		2,994		1,475
<b>Current assets:</b>					
Debtors	10	23,997		5,000	
Cash at bank and in hand		97,290		126,618	
		121,287		131,618	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	11	33,501		36,025	
<b>Net current assets</b>			87,785		95,593
<b>Total net assets</b>			90,780		97,068
<b>The funds of the charity:</b>	14				
Restricted income funds			5,675		11,525
Unrestricted income funds:					
General funds		85,105		85,543	
Total unrestricted funds			85,105		85,543
<b>Total charity funds</b>			90,780		97,068

The financial statements were approved and authorised for issue by the Board on 2<sup>nd</sup> December 2022. Signed on behalf of the board of trustees




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 Signature

 Kieran Walshe
 

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 Name  
Trustee

## 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 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 1A), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK GAAP.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

The 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 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) – (Charities SORP FRS 102 1A) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

### b) Public benefit entity

The Trust meets the definition of a public benefit entity under FRS 102.

### c) Going concern

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

Key judgements that the Trust has made which have a significant effect on the accounts include estimating accrued income for gift aid claim.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

### d) Income

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

Income received in advance membership fees related to future years is deferred to the year to which they relate.

### e) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

**1 Accounting policies (continued)**

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**f) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

**g) 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. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the Trust in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

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

**h) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction, support and administration of each activity, is apportioned to Research and Education in full.

**i) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £250. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Where fixed assets have been revalued, any excess between the revalued amount and the historic cost of the asset will be shown as a revaluation reserve in the balance sheet.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- Computer equipment 3 years

Notes to the financial statements

For the year ended 31 March 2022

1 Accounting policies (continued)

j) 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.

k) 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. Cash balances exclude any funds held on behalf of service users.

l) Creditors and provisions

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.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Health Foundation grants	22,867	–	22,867	32,667
Universities UK	340	–	340	2,781
Other	–	–	–	170
	<u>23,207</u>	<u>–</u>	<u>23,207</u>	<u>35,618</u>

The 'donation' from Universities UK in 2020 for £91,388 was the transfer of assets at the point at which activities began to be undertaken by HSR UK as a newly incorporated charity. Subsequently, a balancing figure of £2,781 was received in 2021.

3 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
<b>Research and education</b>				
Project & Seminars	17,194	–	17,194	5,000
Membership fees	21,944	–	21,944	16,375
Conference Income	63,025	–	63,025	–
	<u>102,163</u>	<u>–</u>	<u>102,163</u>	<u>21,375</u>

Membership fees included gift in kind of nil (2021: £500) in respect of provision of services and facilities.

## 4 Analysis of expenditure

	Charitable activity Research & education £	Support costs £	2022 Total £
Staff costs (Note 5)	74,935	–	74,935
Recruitment	1,353	–	1,353
Trustee recruitment and expenses	3,766	–	3,766
Project costs	5,026	–	5,026
Conference costs	22,629	–	22,629
Website, promotion and newsletter	8,146	–	8,146
Legal and professional fees	6,015	–	6,015
Insurance	–	851	851
Independent examination	–	1,514	1,514
IT & software costs	–	1,460	1,460
Depreciation	–	1,114	1,114
Bank Charges and sundries	–	1,653	1,653
Bad debts	–	3,195	3,195
<b>Total expenditure on charitable activities 2022</b>	<b>121,870</b>	<b>9,787</b>	<b>131,658</b>

Of the total expenditure in 2022, £125,808 (2021: £82,958) was unrestricted and £5,850 (2021: £8,475) was restricted.

	Charitable activity Research & education £	Support costs £	2021 Total £
Staff costs (Note 5)	49,867	–	49,867
Recruitment	537	–	537
Trustee recruitment and expenses	4,200	–	4,200
Project costs	4,275	–	4,275
Conference costs	17,228	–	17,228
Website, promotion and newsletter	8,649	–	8,649
Legal and professional fees	–	500	500
Insurance	–	523	523
Independent examination	–	1,500	1,500
IT & software costs	–	2,548	2,548
Depreciation	–	737	737
Bank Charges and sundries	–	369	369
Bad debts	–	500	500
<b>Total expenditure on charitable activities 2022</b>	<b>84,756</b>	<b>6,677</b>	<b>91,433</b>

## 5 Staff costs and cost of key management personnel

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	58,681	40,128
Social security costs	5,251	3,957
Employer's contribution to defined contribution pension schemes	11,003	5,782
	<u>74,935</u>	<u>49,867</u>

No employee earned more than £60,000 during the year.

## 6 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2022 No.	2021 No.
Charitable activities	2.0	1.0
	<u>2.0</u>	<u>1.0</u>

## 7 Related party transactions

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

Key management personnel are the Trustees of the charity and the Chief Executive Officer.

There are no related party transactions to disclose for 2022 (2021: none). The charity trustees were not paid or received any other benefits from employment with the charity in the year. No charity trustee received payment for professional or other services supplied to the charity (2021: £nil). No charity trustee received payment or reimbursement of travel and subsistence costs incurred by members relating to attendance at meetings of the trustees.

## 8 Taxation

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

**9 Tangible fixed assets**

	Computer equipment £	Total 2022 £	Total 2021 £
<b>Cost or valuation</b>			
At the start of the year	2,212	2,212	2,212
Additions in year	2,633	2,633	–
At the end of the year	4,845	4,845	2,212
<b>Depreciation</b>			
At the start of the year	737	737	–
Charge for the year	1,114	1,114	737
At the end of the year	1,851	1,851	737
<b>Net book value</b>			
At the end of the year	2,994	2,994	1,475

**10 Debtors**

	2022 £	2021 £
Accrued income	22,867	–
Other debtors – membership fee	1,130	5,000
	23,997	5,000

**11 Creditors: amounts falling due within one year**

	2022 £	2021 £
Accruals	1,500	1,500
Deferred income	32,001	34,525
	33,501	36,025

**12 Deferred income**

Deferred income comprises membership fees invoiced or received during the year that relate to future

	2022 £	2021 £
Balance at the beginning of the year	34,525	12,000
Amount released to income in the year	(34,525)	(10,750)
Amount deferred in the year	32,001	33,275
Balance at the end of the year	32,001	34,525



## 13 Analysis of net assets between funds

Analysis of net assets between funds		2022		
		General unrestricted £	Restricted fund £	Total funds £
Tangible fixed assets		2,994	–	2,994
Net current assets		82,111	5,675	87,786
Net assets at the end of the year		85,105	5,675	90,780

## 14 Movements in funds

	At 1 April 2021 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 March 2022 £
<b>Restricted funds:</b>					
Health Foundation	11,525	–	(5,850)	–	5,675
<b>Total restricted funds</b>	<b>11,525</b>	<b>–</b>	<b>(5,850)</b>	<b>–</b>	<b>5,675</b>
<b>Unrestricted funds:</b>					
General funds	85,543	125,370	(125,808)	–	85,105
<b>Total unrestricted funds</b>	<b>85,543</b>	<b>125,370</b>	<b>(125,808)</b>	<b>–</b>	<b>85,105</b>
<b>Total funds</b>	<b>97,068</b>	<b>125,370</b>	<b>(131,658)</b>	<b>–</b>	<b>90,780</b>

  

	At 1 April 2020 £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At 31 March 2021 £
<b>Restricted funds:</b>					
Health Foundation	20,000	–	(8,475)	–	11,525
<b>Total restricted funds</b>	<b>20,000</b>	<b>–</b>	<b>(8,475)</b>	<b>–</b>	<b>11,525</b>
<b>Unrestricted funds:</b>					
General funds	111,508	56,993	(82,958)	–	85,543
<b>Total unrestricted funds</b>	<b>111,508</b>	<b>56,993</b>	<b>(82,958)</b>	<b>–</b>	<b>85,543</b>
<b>Pension reserve</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total funds</b>	<b>131,508</b>	<b>56,993</b>	<b>(91,433)</b>	<b>–</b>	<b>97,068</b>

## Purposes of restricted funds

The Health Foundation grant was toward cost of strategy/plan project which will be spent in the coming months