

**BRITISH DIETETIC GENERAL & EDUCATION TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

# BRITISH DIETETIC GENERAL & EDUCATION TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

<b>Trustees</b>	Ms C Bovey, Chairman
	Ms M Rae
	Ms L Wedlake
	Ms A Madden
	Dr Giles Yeo
	Ms S Peters, BDA Honorary Treasurer
<b>Charity number</b>	282553
<b>Principal address</b>	3 <sup>rd</sup> Floor Intercharge Place 151 - 165 Edmund Street Birmingham B3 2TA
<b>Independent examiner</b>	Crossley Financial Accounting Star House Star Hill Rochester Kent ME1 1UX

# BRITISH DIETETIC GENERAL & EDUCATION TRUST

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# **BRITISH DIETETIC GENERAL & EDUCATION TRUST**

## **TRUSTEES' REPORT**

### ***FOR THE YEAR ENDED 28 FEBRUARY 2021***

The Trustees submit their annual report and the unaudited financial statements of British Dietetic Association General & Education Trust (the charity) for the year ended 28th February 2021. The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Financial Reporting Standards for Smaller Entities Statement issued in January 2015.

#### **Trustees responsibilities**

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.

#### **Objectives and activities**

#### **GRANTS, AWARDS AND PRIZES POLICY**

The Trustees have, over the years, established a policy on making grants, awards and prizes, by practice, precedents and decisions in principle. This complies with the requirements of the rules and legislation that governs Charities, requiring a formal policy which codifies those decisions.

# **BRITISH DIETETIC GENERAL & EDUCATION TRUST**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 28 FEBRUARY 2021***

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### **REVIEW OF ACTIVITIES**

#### **Elsie Widdowson Lecture**

The Trustees have continued to support the annual Lecture to commemorate the late Dr Elsie Widdowson CH, one of the Twentieth Century's most important figures in the field of nutrition and dietetics.

The 2020/21 Elsie Widdowson Lecturer was Priya Tew who gave the Lecture at The British Dietetic Association's BDA Annual General Meeting on the 2 September 2020.

#### **Awards and Grants**

The Trustees supported a number of activities during the year, approving new grants and awards.

All three of the GET Awards were awarded in 2020. The winner of the Rose Simmonds Memorial Fund Award was Danielle Bear with a paper on 'b-Hydroxy-b-methylbutyrate and its impact on skeletal muscle mass and physical function in clinical practice: a systematic review and meta-analysis'. The winners of the Elizabeth Washington Award were Eirini Dimidi and Selina Cox for their scientific review, 'Fermented Foods: Definitions and Characteristics, Impact on the Gut Microbiota and Effects on Gastrointestinal Health and Disease'. The winner of the Dame Barbara Clayton Award was Luise Marino for her quality improvement project to improve growth in infants with congenital heart surgery before surgery.

The Trustees considered 14 grant applications for development, research or educational activities in 2020/21. The Trustees approved funding for 7 grants and made provisional decisions which may lead to additional applications being funded in due course. Overall, the Trustees made available in excess of £140,000.

The Trustees have set aside an annual budget of £5,000 to support dietitians who attend conferences to promote the science and practice of dietetics. Due to travel restrictions caused by the COVID-19 pandemic, there was only one application for funding receive, which the Trustees approved.

The Trustees have set aside an annual budget of around £3,000 to fund two places on the AHP Leadership Development Programme hosted at the University of Hertfordshire and the University of Central Lancashire. In 2020/21, two places were funded for dietitians to begin this course in September 2021.

#### **Investment policy and performance**

The Trustees review the investment and allocation policies annually, both to reassess the reasons for keeping reserves and to ensure that appropriate levels are maintained. An Investment Policy has also been drawn up, to structure the Trust's assets. The Trustees agree a range of parameters, within which the portfolio can be adapted to meet the changing circumstances of the markets. The parameters are reviewed on a regular basis, or whenever a significant event occurs. The Trustees reviewed the investment portfolio during 2020/21 but made no major adjustments in the investment funds.

The Trustees have agreed a socially responsible investment policy and the GET funds are invested accordingly.

The Trustees appointed Cazenove Charities to manage the Trust Fund's investments from 2017 onwards.

# BRITISH DIETETIC GENERAL & EDUCATION TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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### **Financial review GOING CONCERN**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

### **RESERVES POLICY**

The Trust Deed gives the Trustees the power "to accumulate income for so long as may be permitted by law or invest the same or apply the same as income in any subsequent year". The Trustees hold reserves in the form of a portfolio of investments and deposit accounts.

There are three funds, a General Fund and two Designated Funds: the Rose Simmonds Memorial Fund; and the Elizabeth Washington Fund. There is also an annual award entitled the Dame Barbara Clayton Award for Innovation in Dietetic Practice which was created to recognise the contribution of Dame Barbara to the BDA. The annual accounts of the Trust give the level of reserves they are holding on the last day of the relevant financial year to which those accounts relate.

The Trustees' Policy on reserves states that:

"The reserves are held:

- in order to create an income which the Trustees make available to applicants for grants for dietetic research and for funding short or modular training in research for dietitians;
- to provide for larger sums, advanced from time to time in the form of grants or repayable grants, to support specific projects; and • to provide an emergency reserve from which work to sustain core support for the science of dietetics could be funded in the event of the failure of The British Dietetic Association."

The Trustees have calculated the potential impact for the third bullet point above and have identified a need to consider around £745,000 from the free reserves for this contingency. However, to satisfy the first two bullet points and to provide a reasonable income for on-going support to grant requests, the total reserves should be higher than this amount alone. The Trustees consider that the present level of reserves is sufficient to meet the needs set out above.

The Trust's expenditure policy is based on making appropriate use of its existing funds. In the event that part of the income arising from the funds in any one year is not spent on grants or projects, owing to an absence of applications of a sufficiently high standard, the unspent amount will ordinarily be added to the Trust's reserves. Given the sums involved, this practice is unlikely to result in reserves that are too high for the Trust's needs. Conversely, given the nature of the Trust's commitments, a substantial part of the reserves could be used at any point without risking insolvency or seriously disrupting its work.

### **Current Reserves**

At the end of the financial year 2020/21 the BDA GET General Fund unrestricted reserves totalled £1,911,235 (£1,832,104 for 2019/20) and the designated funds totalled £168,955 (£119,729 for 2019/20) made up of the Rose Simmonds Memorial Fund, Elizabeth Washington Fund and grants approved within the year but unspent at the end of the year. This gave an overall total of £2,080,190 (£1,951,833 in 2019/20).

# BRITISH DIETETIC GENERAL & EDUCATION TRUST

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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### Structure, governance and management

#### CONSTITUTION

There have been no changes in the objectives since the last annual report.

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

Ms C Bovey, Chairman

Mr S Grayston

(Resigned 18 May 2020)

Ms L Wedlake

Ms A Madden

Ms M Rae

Ms S O'Shea

(Resigned 18 May 2020

Dr Giles Yeo

(Appointed 2 November 2020)

Mrs S Peters, BDA Honorary Treasurer

(Appointed 28 June 2020)

#### METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustees who are elected and co opted under the terms of the Trust deed. Since the last annual report the Trustees agreed a policy of co-opting the immediate past Chair of the Trustees onto the Board as an observer. This is to ensure consistency of governance and also to ensure the expertise developed by their Chair over their two-year term is not lost. While the immediate past Chair will not be a full Trustee they will fully participate and contribute to decision making.

#### RISK MANAGEMENT

The major risks to which the Charity is exposed have been identified by the Trustees. Systems are in place to eliminate or diminish these risks. A Risk Register is in place and is updated annually. The Trustees developed a service level agreement with the BDA, to clarify the level of support from the BDA and the relationship between the two bodies. The Trustees meet quarterly, with half of the meetings by teleconference and half face to face, to keep operational costs to a minimum. This allows for more timely decisions on grant applications. The Trustees have trialed different methods of hearing directly from grant applicants, by person and by telephone, to ensure they are fully informed of all relevant matters before making a decision on an application.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 70 day's purchases, based on the average daily amount invoiced by suppliers during the year.

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

.....  
**Ms C Bovey, Chairman**

Trustee

Dated: .....

.....  
**Ms S Peters, BDA Honorary Treasurer**

Trustee

Dated:.....

# **BRITISH DIETETIC GENERAL & EDUCATION TRUST**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF BRITISH DIETETIC GENERAL & EDUCATION TRUST**

I report to the trustees on my examination of the financial statements of British Dietetic General & Education Trust (the charity) for the year ended 28 February 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**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by 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 now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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.

**S Meah**  
**BA Hons FCCA**

Crossley Financial Accounting  
Star House  
Star Hill  
Rochester  
Kent  
ME1 1UX

Dated: .....

# BRITISH DIETETIC GENERAL & EDUCATION TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 28 FEBRUARY 2021**

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<b><u>Income from:</u></b>			
Donations and legacies	2	8	250
Investments	3	77,974	78,757
<b>Total income</b>		77,982	79,007
<b><u>Expenditure on:</u></b>			
<b><u>Charitable activities</u></b>			
Grants paid	4	119,150	91,694
Award costs	4	13,225	15,693
<b>Total charitable expenditure</b>		132,375	107,387
Net gains/(losses) on investments		182,750	30,259
<b>Net movement in funds</b>		128,357	1,879
Fund balances at 1 March 2020		1,951,833	1,949,954
<b>Fund balances at 28 February 2021</b>		2,080,190	1,951,833

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

All income and expenditure derive from continuing activities.

# BRITISH DIETETIC GENERAL & EDUCATION TRUST

## STATEMENT OF FINANCIAL POSITION

AS AT 28 FEBRUARY 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Investments	8	2,104,319		1,921,569	
<b>Current assets</b>					
Debtors	9	1,983		1,401	
Investments	10	68,591		68,346	
Cash at bank and in hand		5,000		18,903	
		<u>75,574</u>		<u>88,650</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>(99,703)</u>		<u>(58,386)</u>	
Net current assets			(24,129)		30,264
<b>Total assets less current liabilities</b>			<u>2,080,190</u>		<u>1,951,833</u>
<b>Income funds</b>					
<u>Unrestricted funds</u>					
Designated funds	12	168,955		119,729	
General unrestricted funds		1,911,235		1,832,104	
		<u>2,080,190</u>		<u>1,951,833</u>	
			<u>2,080,190</u>		<u>1,951,833</u>

The financial statements were approved by the Trustees on .....

.....  
Ms C Bovey, Chairman  
**Trustee**

.....  
Ms S Peters, BDA Honorary Treasurer  
**Trustee**

# BRITISH DIETETIC GENERAL & EDUCATION TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

### 1 Accounting policies

#### Charity information

The General and Education Trust was founded in 1981. The Trust is governed by non-executive Trustees under the terms of the Trust Deed. Trustees have particular responsibilities for the payment of grants under the Trust Deed. The Trust raises money from supporters of the Trust and through other events. The Trust has no employees.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], 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)". 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 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. The principal accounting policies adopted are set out below.

#### 1.2 Charitable funds

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

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

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.

#### 1.3 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.

Investment income is accounted for in the period in which the charity is entitled to receipt.

# BRITISH DIETETIC GENERAL & EDUCATION TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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### **1 Accounting policies**

**(Continued)**

#### **1.4 Expenditure**

Expenditure is included on an accruals basis.

Grants payable are charged in the year when the offer is conveyed to the recipient except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled.

Management and administration comprises costs for the running of the charity itself as an organisation.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

#### **1.5 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.

All assets costing more than £500 are capitalised.

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:

Office equipment	33% straight line
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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.

#### **1.6 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

#### **1.7 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# BRITISH DIETETIC GENERAL & EDUCATION TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	8	250

### 3 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Income from listed investments	77,729	78,154
Income from investments and Tax recoverable thereon	245	554
Interest receivable	-	49
	77,974	78,757

# BRITISH DIETETIC GENERAL & EDUCATION TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

### 4 Charitable activities

	Grants paid	Award costs	Total	Grants paid	Award costs	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Elizabeth Washington Fund Award	-	2,000	2,000	-	2,000	2,000
ICD Travel Awards	-	3,594	3,594	-	6,162	6,162
Rose Simmonds Memorial Fund Award	-	3,000	3,000	-	3,000	3,000
Dame Barbara Clayton Award	-	2,000	2,000	-	-	-
	-	10,594	10,594	-	11,162	11,162
Grants paid (see note 5)	93,774	-	93,774	64,054	-	64,054
Share of support costs (see note 6)	23,676	2,631	26,307	26,000	4,531	30,531
Share of governance costs (see note 6)	1,700	-	1,700	1,640	-	1,640
	119,150	13,225	132,375	91,694	15,693	107,387

### 5 Grants payable

	Grants paid 2021	Grants paid 2020
	£	£
Grants to institutions:	93,774	64,054

# BRITISH DIETETIC GENERAL & EDUCATION TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

### 6 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Telephone	-	-	-	87	-	87
Travel and subsistence	50	-	50	2,985	-	2,985
Insurance	1,400	-	1,400	1,400	-	1,400
Gifts	-	-	-	1,477	-	1,477
Management charge	10,570	-	10,570	10,362	-	10,362
Postage and carriage	-	-	-	-	-	-
Office stationery	-	-	-	-	-	-
Bank Charges	67	-	67	-	-	-
Policy support	14,220	-	14,220	14,220	-	14,220
Accountancy	-	1,700	1,700	-	1,640	1,640
	26,307	1,700	28,007	30,531	1,640	32,171
Analysed between Charitable activities	26,307	1,700	28,007	30,531	1,640	32,171

Governance costs includes payments to the independent examiner of £1,700 (2020 - £1,640) for the independent examination and accountancy fees.

### 7 Tangible fixed assets

Office equipment  
£

#### Carrying amount

At 28 February 2021

-

At 29 February 2020

-

# BRITISH DIETETIC GENERAL & EDUCATION TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

### 8 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 March 2020	1,921,569
Valuation changes	182,750
	<hr/>
At 28 February 2021	2,104,319
	<hr/>
<b>Carrying amount</b>	
At 28 February 2021	2,104,319
	<hr/>
At 29 February 2020	1,921,569
	<hr/>

	2021 £	2020 £
Market value	2,104,319	1,921,569
	<hr/>	<hr/>

#### Fixed asset investments revalued

All the fixed asset investments are held in the UK

# BRITISH DIETETIC GENERAL & EDUCATION TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 28 FEBRUARY 2021

### 9 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Prepayments and accrued income	1,983	1,401

### 10 Current asset investments

	2021 £	2020 £
Unlisted investments	68,591	68,346

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

	2021 £	2020 £
Trade creditors	10,570	20,724
Other creditors	87,861	35,754
Accruals and deferred income	1,272	1,908
	99,703	58,386

### 12 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

#### Movement in funds

	Balance at 1 March 2020 £	Incoming resources £	Resources expended £	Balance at 28 February 2021 £
Designated funds	119,729	141,508	(92,282)	168,955
	119,729	141,508	(92,282)	168,955