

COMPANY REGISTRATION NUMBER: 05482252

CHARITY REGISTRATION NUMBER: 1114794

**Plas Derw Trust Limited**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**30 June 2021**

**Plas Derw Trust Limited**  
**Company Limited by Guarantee**  
**Financial Statements**

**Year ended 30 June 2021**

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**Plas Derw Trust Limited**  
**Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report)**

**Year ended 30 June 2021**

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 June 2021 .

**Reference and administrative details**

<b>Registered charity name</b>	Plas Derw Trust Limited	
<b>Charity registration number</b>		1114794
<b>Company registration number</b>		05482252
<b>Principal office and registered office</b>	C/O Glyndwr University Northop Holywell Road Northop road Mold CH7 6AA Clwyd	

**The trustees**

Mrs M I Carter	
Mr R L Mackey	
Mr J A Purchase	(Retired 9 June 2021)
	(Served from 24 September 2020 to 31 December 2020)
Ms G Holden	

(Served from 24 September 2020 to 26 February 2021)

Ms S Partington

**Company secretary**

Dr J D Partington

**Independent examiner**

J A Hargreaves FCA

Cholmondeley House

Dee Hills Park

Chester

Cheshire

UK

CH3 5AR

**Structure, governance and management**

Plas Derw Trust Limited is a small charitable company limited by guarantee, and constituted by Memorandum and Articles of Association. The company was incorporated 15 June 2005, and registered as a charity 22 June 2006.

Training activities are carried out through the trading company, PDT Training & Education Ltd (company no 08728069) which is a 100% subsidiary of the trust.

**Recruitment of Trustees**

To enhance the potential pool of trustees, the existing trustees look out for individuals who they consider will be able to bring additional skills to the charity. There are various skills represented by the council, and trustees will approach individuals who have relevant skills to offer themselves for election to the board of trustees.

**Induction and training of new Trustees**

Any new trustees are likely to be already familiar with the work that the trust carries out. To help them understand their duties they will be given the information pack supplied by the Charity Commission, a copy of the constitution and some time will be spent briefing them on the administrative functions of the board of trustees.

**Organisational Structure**

The directors of the company are also the charity's trustees for the purposes of charity law. Under the Memorandum and Articles of Association the board of directors shall be elected annually at the Annual General Meeting and retiring members shall be eligible for re-election without further nomination. The number of directors shall not be less than 3 and must be aged 18 years or over.

**Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Internal risks are minimised by the maintenance of procedures for the authorisation of all transactions and projects. The charity also maintains insurance against all probable identifiable losses of business and assets. The cover is reviewed annually.

## **Objectives and activities**

### **Objectives**

Plas Derw Trust Ltd is a social enterprise not for profit company with charitable status. Resulting from a partnership between a number of organisations including Flintshire Local Education Authority, it achieved charitable status in 2006. The purpose of Plas Derw Trust Ltd is to promote outdoor learning and sustainable living in North East Wales. It does this through the provision of Forest School and Environmental Education. We work with local schools and community organisations providing high quality stimulating and therapeutic workshops to children, young people and adults. The work Plas Derw has carried out in the last 11 years has proved to be very successful and is a valuable resource to our community. Our aim is to:

Encourage sociability and positive interaction,

Promote and encourage sustainability and the use of natural materials,

Encourage the appreciation and understanding of the local and global natural world,

To develop team building, problem solving and coping strategies that may prove useful in everyday life,

To allow participants to explore their strengths and weaknesses and find out more about who they are.

### **Public Benefit**

The Charity Commission set out two key principles of public benefit as follows:

- there must be an identifiable public benefit or benefits;
- benefit must be to the public, or a section of the public.

The aim of the Trust is to make a difference to the lives of the people in and around Flintshire. Children of all ages and backgrounds have benefited and will continue to benefit from the provision of the full time forest school leader. There are many deprived areas within Flintshire and North East Wales and Plas Derw Trust Ltd works to provide practical and communication skills to the children living within these areas. Many positive effects on the community have occurred as a result of working with the children and young people. We intend to continue with this success and carry on with the positive effects on hundreds of children's lives over the next twelve months.

### **Achievements and performance**

The Trust has survived the turbulence of the last two years very well and I am confident that we can go forward successfully. Covid gave us many challenges, as it did for many organisations. The complete closure and loss of income was very difficult to manage, but we were very grateful for the business support funding from Flintshire County Council and the Business loan from the bank. These, along with the furlough scheme enabled us retain staff and for the business to survive and we are now building our activities up again. We have had many changes of staff during the period too. Anjela Jones had been largely managing the business since Pippa departed in 2018. She has coped with working from home, furlough, flexible furlough and eventually being able to return. Anjela has now taken up a role with another organisation. I would like to thank her for the fantastic work she has done and wish her well in her now role. I must also mention Nicola, who has provided invaluable support to Anjela throughout, again coping with the challenges of furlough and working from home. Fortunately for us Sarah Partington had already agreed to become more involved and, since Anjela left, has been able to take on a wider role and move the business forward. We are very grateful to her; her experience and enthusiasm are a very welcome addition to the organisation. She is working hard liaising with the various contractors, awarding bodies, and clients to make sure we can move forward. Sadly, John Purchase has stood down from his role as trustee. John's contribution to the PDT over many, many years has been instrumental in establishing the solid base that has allowed us to survive these turbulent times. We are very grateful to him for everything he has done. As always it is very sad to see colleagues leave the organisation and it throws up significant challenges. But equally, it provides the incentive to take a hard look at the organisation and think about where we are going, and how we will get there. It has helped us to clarify some of the roles that we all undertake and re-align our thinking. I am confident that with the support from the other trustees, Jon and Marina, that the next year will be successful. It is not without challenges, but I am sure that we can thrive. Rob Mackey (Chair of Trustees)

**Financial review**

During the year the net outflow of funds was £(6,577)(2020 - inflow £6,293) and the balance carried forward was £31,144(2020 - £37,721)

**Reserves Policy**

The trustees recognise that the charity must produce an annual surplus and that cash is generated both for current and future years, which is critical for the well being of the charity. Taking account of potential risks and contingencies that may arise from time to time, the reserves policy is reviewed periodically by the trustees. Free reserves at 30 June 2021 were £29,295(2020 - £17,555).

**Plans for future periods**

The links with our partner organisations continue to grow, as does the trust's reputation for providing high quality education sessions. Plans for the future are to continue growth by expanding the areas in which we operate, and sustaining our income generating projects, complemented by the grants we receive for the project based elements of the company.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 25 January 2022 and signed on behalf of the board of trustees by:

Mrs M I Carter

Mr R L Mackey

Trustee

Trustee

Dr J D Partington

Charity Secretary

**Plas Derw Trust Limited**  
**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of Plas Derw Trust Limited**

**Year ended 30 June 2021**

I report to the trustees on my examination of the financial statements of Plas Derw Trust Limited ('the charity') for the year ended 30 June 2021.

**Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

J A Hargreaves FCA Independent Examiner

Cholmondeley House Dee Hills Park Chester Cheshire UK CH3 5AR

25 January 2022

**Plas Derw Trust Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(including income and expenditure account)**

**Year ended 30 June 2021**

			2021		2020
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds		
		£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	35,695	—	<b>35,695</b>	38,078
Charitable activities	6	2,889	—	<b>2,889</b>	32,718
Investment income	7	—	—	—	3
Other income	8	3,061	—	<b>3,061</b>	—
		-----	-----	-----	-----
<b>Total income</b>		41,645	—	<b>41,645</b>	70,799
		-----	-----	-----	-----
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	29,905	18,317	<b>48,222</b>	64,506
		-----	-----	-----	-----
<b>Total expenditure</b>		29,905	18,317	<b>48,222</b>	64,506
		-----	-----	-----	-----
<b>Net (expenditure)/income and net movement in funds</b>					
		11,740	( 18,317)	<b>( 6,577)</b>	6,293
		-----	-----	-----	-----
<b>Reconciliation of funds</b>					
Total funds brought forward		17,555	20,166	<b>37,721</b>	31,428
		-----	-----	-----	-----
<b>Total funds carried forward</b>		29,295	1,849	<b>31,144</b>	37,721
		-----	-----	-----	-----

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.



**Plas Derw Trust Limited**  
**Company Limited by Guarantee**  
**Statement of Financial Position**

**30 June 2021**

		2021	2020
	Note	£	£
<b>Fixed assets</b>			
Tangible fixed assets	16	2,494	3,536
Investments	17	1	1
		-----	-----
		2,495	3,537
<b>Current assets</b>			
Debtors	18	14,847	10,412
Cash at bank and in hand		16,332	26,068
		-----	-----
		31,179	36,480
<b>Creditors: amounts falling due within one year</b>	19	2,530	2,296
		-----	-----
<b>Net current assets</b>		28,649	34,184
		-----	-----
<b>Total assets less current liabilities</b>		31,144	37,721
		-----	-----
<b>Net assets</b>		31,144	37,721
		-----	-----
<b>Funds of the charity</b>			
Restricted funds		1,849	20,166
Unrestricted funds		29,295	17,555
		-----	-----
<b>Total charity funds</b>	23	31,144	37,721
		-----	-----

For the year ending 30 June 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;

- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 25 January 2022 , and are signed on behalf of the board by:

Mrs M I Carter  
Trustee

Mr R L Mackey  
Trustee

**Plas Derw Trust Limited**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**

**Year ended 30 June 2021**

**1. General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is C/O Glyndwr University Northop, Holywell Road, Northop road, Mold, CH7 6AA, Clwyd.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Disclosure exemptions**

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

**Consolidation**

The charity is not required to prepare consolidated accounts in accordance with the Charities Act 2011, and has taken advantage of the option not to prepare consolidated financial statements contained in Section 398 of the Companies Act 2006 on the basis that the charity and its subsidiary undertakings comprise a small group.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

## **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: - income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. - legacy income is recognised when receipt is probable and entitlement is established. - income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers. - income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

## **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates: - expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods. - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. - other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

## **Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

**Depreciation**

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Motor vehicles	-	25% reducing balance
Equipment	-	20%, 25% and 33% reducing balance
Small tools	-	15% reducing balance

**Investments**

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

**Investments in associates**

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses. Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted. Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

**Investments in joint ventures**

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses. Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted. Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

**Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

**Government grants**

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received. Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

**Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted. Debt instruments are subsequently measured at amortised cost. Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment. Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised. For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics. Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### **Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

#### **4. Limited by guarantee**

The company is limited by guarantee, and does not have share capital.

In the event of the company being wound up while he is a member, or within one year of ceasing to be, each member undertakes to contribute £1 to the assets of the company if required for the debts and winding up costs.

#### **5. Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations General	506	—	506
<b>Grants</b>			
Grants receivable BUPA	—	—	—
Grants receivable Flints CC Covid Business Rate relief	13,000	—	13,000
Grants receivable Community Chest	—	—	—
Government grant income HMRC JRS Grant	22,189	—	22,189
	35,695	—	35,695
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations General	231	—	231

## Grants

Grants receivable BUPA	—	22,476	22,476
Grants receivable Flints CC Covid Business Rate relief	10,000	—	10,000
Grants receivable Community Chest	493	—	493
Government grant income HMRC JRS Grant	4,878	—	4,878
	15,602	22,476	38,078

## 6. Charitable activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Sale of goods/services as part of direct charitable activities	2,889	2,889	32,718	32,718

## 7. Investment income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Bank interest receivable	—	—	3	3

## 8. Other income

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Gain on disposal of tangible fixed assets held for charity's own use	3,061	3,061	—	—

## 9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
General Fund	18,583	18,317	36,900
Support costs	11,322	—	11,322
	29,905	18,317	48,222
	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
General Fund	42,041	7,240	49,281
Support costs	15,225	—	15,225
	57,266	7,240	64,506

## 10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021	Total fund 2020
	£	£	£	£
General Fund	36,900	9,691	46,591	62,348
Governance costs	—	1,631	1,631	2,158

36,900  
-----

11,322  
-----

**48,222**  
-----

64,506  
-----



## 11. Analysis of support costs

	Analysis of support costs activity 1	Total 2021	Total 2020
	£	£	£
Premises	1,728	<b>1,728</b>	2,761
Communications and IT	829	<b>829</b>	733
General office	1,377	<b>1,377</b>	1,846
Governance costs	1,632	<b>1,632</b>	2,160
Support costs - Other costs	5,756	<b>5,756</b>	7,725
	-----	-----	-----
	11,322	<b>11,322</b>	15,225
	-----	-----	-----

## 12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<b>749</b>	1,078
Gains on disposal of tangible fixed assets	<b>(3,061)</b>	—
	-----	-----

## 13. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<b>1,002</b>	1,002
	-----	-----

## 14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	<b>33,930</b>	36,996
Employer contributions to pension plans	<b>480</b>	531
	-----	-----
	<b>34,410</b>	37,527
	-----	-----

The average head count of employees during the year was 2 (2020: 3 ). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff - Admin	<b>2</b>	3
	-----	-----

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

## 15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

## 16. Tangible fixed assets

	Motor vehicles	Equipment	User defined asset	Total
	£	£	£	£
<b>Cost</b>				
At 1 July 2020	11,815	12,061	2,270	<b>26,146</b>
Disposals	( 6,920)	—	—	<b>( 6,920)</b>
	-----	-----	-----	-----
<b>At 30 June 2021</b>	<b>4,895</b>	<b>12,061</b>	<b>2,270</b>	<b>19,226</b>
	-----	-----	-----	-----
<b>Depreciation</b>				
At 1 July 2020	9,457	11,158	1,995	<b>22,610</b>
Charge for the year	516	192	41	<b>749</b>
Disposals	( 6,627)	—	—	<b>( 6,627)</b>
	-----	-----	-----	-----
<b>At 30 June 2021</b>	<b>3,346</b>	<b>11,350</b>	<b>2,036</b>	<b>16,732</b>
	-----	-----	-----	-----
<b>Carrying amount</b>				
<b>At 30 June 2021</b>	<b>1,549</b>	<b>711</b>	<b>234</b>	<b>2,494</b>
	-----	-----	-----	-----
At 30 June 2020	2,358	903	275	3,536
	-----	-----	-----	-----

## 17. Investments

	Shares in group undertakings
	£
<b>Cost or valuation</b>	
<b>At 1 July 2020 and 30 June 2021</b>	<b>1</b>
	----
<b>Impairment</b>	
<b>At 1 July 2020 and 30 June 2021</b>	<b>—</b>
	----
<b>Carrying amount</b>	
<b>At 30 June 2021</b>	<b>1</b>
	----
At 30 June 2020	1
	----

All investments shown above are held at valuation.

## 18. Debtors

	2021	2020
	£	£
Trade debtors	—	513
Amounts owed by group undertakings	<b>14,628</b>	9,833
Prepayments and accrued income	<b>219</b>	66
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	<b>14,847</b>	10,412
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## 19. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	—	141
Accruals and deferred income	<b>1,482</b>	1,482
Social security and other taxes	<b>454</b>	459
Other creditors	<b>594</b>	214

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**2,530**  
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2,296  
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## 20. Deferred income

	2021	2020
	£	£
Amount deferred in year	480	480
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## 21. Pensions and other post retirement benefits

### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £ 480 (2020: £ 531 ).

## 22. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies:		
Government grants income	22,189	4,878
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## 23. Analysis of charitable funds

### Unrestricted funds

	At 1 July 2020	Income	Expenditure	At 30 June 2021
	£	£	£	£
General Fund	17,555	41,645	(29,905)	29,295
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	At 1 July 2019	Income	Expenditure	At 30 June 2020
	£	£	£	£
General Fund	26,498	48,323	(57,266)	17,555
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### Restricted funds

	At 1 July 2020	Income	Expenditure	At 30 June 2021
	£	£	£	£
CFIW	—	—	—	—
BUPA	20,166	—	(18,317)	1,849
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	20,166	—	(18,317)	1,849
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	At 1 July 2019	Income	Expenditure	At 30 June 2020
	£	£	£	£
CFIW	4,930	—	(4,930)	—
BUPA	—	22,476	(2,310)	20,166
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	4,930	22,476	(7,240)	20,166
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## 24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	2,494	—	2,494
Investments	1	—	1
Current assets	29,330	1,849	31,179
Creditors less than 1 year	(2,530)	—	(2,530)
<b>Net assets</b>	29,295	1,849	31,144
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	3,536	—	3,536
Investments	1	—	1
Current assets	16,314	20,166	36,480
Creditors less than 1 year	(2,296)	—	(2,296)
<b>Net assets</b>	17,555	20,166	37,721

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