

Company number: 04131252
Charity number: 1084803

British and Irish Legal Information Institute

Report and financial statements

For the year ended 31 December 2021

SATURDAY



A06 *AB8CV796* #8
COMPANIES HOUSE

SAYER | VINCENT
O O O O O | O O O O O O O O
O O O O O | O O O O O O O O
O O O O O | O O O O O O O O

British and Irish Legal Information Institute

Contents

For the year ended 31 December 2021

Reference and administrative information	1
Trustees' annual report	2
Independent examiner's report	9
Statement of financial activities (incorporating an income and expenditure account)	10
Balance sheet	11
Notes to the financial statements	12

British and Irish Legal Information Institute

Reference and administrative information

For the year ended 31 December 2021

Company number	04131252 – registered in the United Kingdom	
Charity number	1084803 – registered in England and Wales	
Registered office	10 Queen Street Place LONDON EC4R 1BE	
Operational address	Charles Clore House 17 Russell Square LONDON WC1B 5DR	
Trustees	Sir Ross Cranston, Chair E Allbon G Beringer QC (Hon) Professor P Chung A Coomber Hon Mr Justice D Barniville (appointed June 2021) J Harrison Dame Maura McGowan Dr N Ni Loideain Dr P O'Callaghan (resigned June 2021) L Rabinowitz QC R Wood Professor C Stychin (appointed June 2021)	
Key management personnel	Jules Winterton Joe Ury	Chief Executive Officer Executive Director
Company secretary	BWB Secretarial Limited	
Bankers	Barclays Bank Plc Bristol and North Somerset Group PO Box 207 BRISTOL BS99 7AJ	
Independent Examiner	Joanna Pittman Sayer Vincent LLP Chartered Accountants and Statutory Auditors Invicta House, 108–114 Golden Lane LONDON, EC1Y 0TL	

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

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Structure, governance and management

The British and Irish Legal Information Institute ('BAILII' or 'the Institute') is a company limited by guarantee, registered in the UK under the Companies Act 2006 and is a registered charity in England and Wales.

The Institute was incorporated as a limited company on 27 December 2000 and is established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its articles of association. The company number is 04131252. The charitable company is registered with the Charity Commission, number 1084803.

All trustees give their time voluntarily and receive no benefits from the charity. No expenses were reclaimed from the charity this year or the preceding year.

The power to appoint and discharge trustees is noted in the Institute's Memorandum and Articles of Association. Each member of the Institute has guaranteed to subscribe £1 in the event of the company being wound-up.

Trustees are appointed following a skills audit of the existing Trustees. An open call for expressions of interest in becoming a Trustee is published and, after shortlisting, interviews are held. Two new trustees were appointed during 2021: Professor Carl Stychin, Director of the Institute of Advanced Legal Studies and the Hon Mr Justice David Barniville, Court of Appeal Judge (Ireland). The Institute tries to achieve a balance of interests between academics, the judiciary, practising lawyers, people with IT experience and a range of other skills, as well as Trustees who live or work mainly in Scotland and the Republic of Ireland. A tailored induction and training programme is put in place depending on the needs and experience of the Trustee.

Objects of the charity

(1) to promote the sound administration and development of the law by:—

(a) the provision of one or more searchable and regularly-updated internet sites on which accurately recorded case law, primary and secondary legislation and treaties from or affecting the jurisdictions of the United Kingdom and the Republic of Ireland and associated jurisdictions are maintained together with commentary analysis and the maintenance of links to similar sources in other jurisdictions; and

(b) such other means of providing free or inexpensive public access to legal texts and commentaries of all kinds as the trustees shall from time to time determine, and

(2) to advance legal education by promoting and encouraging research in the field of legal information systems and dissemination of the useful results thereof.

Public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Institute's aims and objectives for the year and in planning future activities.

Purposes and aims

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Review of activities and performance

During the continuing Covid-19 pandemic the BAILII team worked from their homes and continued to upload current judgments and older materials as they were received. BAILII is immensely grateful to all the donors who have supported it over the years and continue to make its work possible. The Trustees would also like to thank the members of the Advisory Council and all those who have helped BAILII.

Since its formation as a charity in December 2000 after a successful campaign to 'Free the Law', BAILII has continued to provide reliable information resources for private individuals, organisations serving civil society, those in legal education and training, and those involved in and serving the legal system. The service is low cost, good quality, easy to use, free at point of use and does not use cookies or require registration or login.

Dr Patrick O'Callaghan stepped down from the Board of Trustees in June 2021 after 6 years of valuable service. He served as the trustee from the Republic of Ireland and, as Co-Director of the Irish Legal Information Institute (IRLII), he liaised closely between IRLII and BAILII. Professor Carl Stychin, Director of the Institute of Advanced Legal Studies, co-opted to the Board in November 2020, and the Hon Mr Justice David Barniville, Court of Appeal Judge (Ireland), were confirmed as Trustees at the June AGM. Professor Maria Cahill, Co-Director of IRLII was co-opted to the Board and appointed to the Advisory Council.

Trustees' annual report

For the year ended 31 December 2021

The BAILII Advisory Council, advising the Board of Trustees, drawn from stakeholders including users, donors, and those in the legal and legal information professions, meets twice a year but because of the pandemic met only once in 2021, on the 20th July.

The charity's main activities and its diverse communities of users are described below. All its charitable activities focus on providing a free access website and further BAILII's charitable purposes for the public benefit.

BAILII continues to be one of the main sources for legal materials from England and Wales, Scotland, Northern Ireland and Ireland, heavily used within those jurisdictions and also internationally. BAILII contains 122 databases covering 10 jurisdictions, overall comprising 194+ gigabytes of legal materials and 600,000 searchable documents materials with links to extend searches to the worldwide network of free access to law partners to which it belongs and contributes (<http://www.commonlii.org/>, <http://www.lawcite.org/>).

BAILII publishes all the substantive judgments of the Civil Division of the Court of Appeal and the High Court as soon as they are handed down in Court, or (if delivered orally) made available in an approved transcript. It also publishes a substantial number of judgments from the Criminal Division of the Court of Appeal, Scottish and Irish judgments and the decisions of many Tribunals. The scope of BAILII was increased during the year with the addition of Judgments from the Qatar International Court and the Abu Dhabi Global Market courts which apply English common law and negotiations were opened with the Dubai International Financial Court to include its judgments. BAILII continues to add to its significant retrospective content when the opportunity arises

BAILII's aims remain:

- a) the provision of a searchable and regularly-updated internet site and,
- b) the provision of a free public access site containing legal materials including judgments, decisions, legislation, legal texts and commentaries including reports of various law reform bodies.

BAILII continues to achieve these aims by maintaining and developing a website which is available to all as a subscription-free source of legal materials; 25,035 judgments and various other legal materials were added in 2021 (22,744 in 2020).

Overall use of BAILII continues to increase and there was no significant drop-off in use during the pandemic with some measures indicating considerable increases at times. There were 87,815,198 page-views of the BAILII website in 2021 (compared to 79,006,610 in 2020), and there were 3,331,388 downloads, returning to a more normal level after a dramatic spike of 5,399,911 in 2020 during the extended period of home working. Recent weekly usage measured by page requests is 2,670,235.

BAILII's user population is made up of the general public, those using our materials for academic purposes and those involved in the practice of the law (including the judiciary). 92% of respondents to an independent survey of BAILII users in 2018 said that BAILII is very important in

enabling free access to law. Feedback on the BAILII service is positive. According to the survey, 95% of respondents rated BAILII's service as excellent or good. Several changes to the administration of justice have increased the number of unrepresented litigants, and there has been a corresponding increase in the numbers of people dependant on BAILII's free provision of judgments through directly accessing them or through the assistance of legal advice agencies.

In April 2021 the MoJ informed BAILII that an official archive of the judgments of courts and tribunals of England & Wales would be created at The National Archives (TNA), using the same selection of judgments currently sent to BAILII and other publishers. These judgments will generally also be available on a TNA website if considered suitable for publication. BAILII was asked to keep this planned development confidential until a formal announcement in June 2021 and BAILII suspended fundraising until it could inform its stakeholders. Considerable time of BAILII staff and trustees was taken up during the year in correspondence and meetings with government since this development, while at the same time our few hard-pressed staff continued to maintain and update BAILII's service to the public. An additional Board meeting was held in April 2021 which decided that BAILII will continue to provide its valued independent service to its users, no content will be removed, and its databases will continue to be updated. The functionality and usability of the proposed TNA service could not be known in advance. BAILII did note that the proposed TNA service would not cover judgements from Scotland, Northern Ireland or the Republic of Ireland or other jurisdictions available on BAILII and would not have BAILII's international links, potential for third-party content, or customised services such as the OpenLaw project. BAILII has assisted TNA both with know-how and briefings and also by giving copies of over 45,000 court judgments and tribunal decisions received from judges over the past 20 years to form the core of the new archive. It is understood that from mid-April 2022 the route by which BAILII receives new judgments will be via TNA rather than directly from judges. A licence was granted to BAILII by TNA in mid-April 2022 to enable it to continue to publish judgments.

BAILII continues to support legal education and is by far the most popular free legal website among law schools in the UK according to surveys by the Institute of Advanced Legal Studies, University of London. Updating of the lists of leading cases for topics covered by undergraduate law curricula created by BAILII's OpenLaw project has begun, assisted by Sandy Dutczak, Digital Projects and Publications Manager at the IALS. The Torts list was rewritten with the addition of brief annotations by Professor Rachael Mulheron, member of the BAILII Advisory Council, who also recruited academic specialists who are working to update several other lists.

The Courts in a post-Covid world, the Eighth BAILII Sir Henry Brooke Lecture, hosted by Clifford Chance LLP, was given on 1 December 2021 by a panel of senior members of the judiciary of the UK and Ireland: Sir Geoffrey Vos MR, Master of the Rolls of England & Wales; Lord Carloway, Lord President of the Court of Session, Scotland; Dame Siobhan Keegan DBE, Lady Chief Justice of Northern Ireland; and The Hon. Mr Justice Frank Clarke, former Chief Justice of Ireland. A video of the event is available from the BAILII website.

The research project on AI and the law conducted by a team led by Professor John Armour finished its work with a report and a series of conference sessions in September 2021. BAILII had

concluded a data sharing agreement with the University, after receiving approval from the judiciary, to facilitate the research.

BAILII continued to exploit social media through the use of Twitter to send alerts of new judgments and news items. BAILII continued to engage with the Incorporated Council of Law Reporting for England and Wales and with other publishers, attending meetings of the publisher group convened by Sophie Walker, under the auspices of Just Access. The group drafted a metadata scheme which would facilitate the publication of judgments and recommended its adoption by the MoJ / HMCTS. An article, 'BAILII- the Next Ten Years', appeared in *Counsel, Magazine of the Bar of England and Wales* (October 2021), and was reproduced in *Writ, Magazine of the Law Society of England & Wales* (Winter 2021, 12-13).

Financial review and reserves policy

The activities of the Institute produced a deficit of £45,405 on unrestricted funds compared to a surplus of £17,474 in the prior year. The charity reviewed its policy on the level of reserves required. It adopted a policy to maintain unrestricted funds, which are the free reserves of the charity, at a level which equates to nine months rather than one year's budgeted total future expenditure, or approximately £169,000. The balance of unrestricted funds at the year-end is £179,347 (2020: £224,752), with £36,065 (2020: £36,065) designated for the purpose of redundancy payments.

As a small charity not involved in any commercial enterprises our only business is providing a free service to anyone who wishes to view the data we publish via the internet. We rely mainly on donations. The agreement with the University of London has enabled close collaboration with the Institute of Advanced Legal Studies, use of office, specialist server accommodation and network infrastructure. However, the agreement was altered, following restructuring at the University, to bring fundraising directly within the BAILII structure with the engagement in January 2021 of a specialist fundraising consultant.

The contract with the Ministry of Justice to continue a public service for online access to judgments of the courts and tribunals of England & Wales was extended by a year to 15 April 2022 providing a contribution of £50,000 p.a. to BAILII's costs. During late 2021 a financial facility was agreed with the Legal Education Foundation to underwrite BAILII's income over two years to be drawn down in early 2022 and early 2023. A sum of £52,180 was granted in April 2022 and a similar sum is estimated for 2023. During 2022 a restructuring is planned which will reduce ongoing-staff-costs, taking advantage of a projected simplification of routines as data will be pre-processed by TNA.

Under the Memorandum and Articles of Association, the Institute has the power to make any investment which the Trustees see fit.

Related parties and relationships with other organisations

The charity is housed within the Institute of Advanced Legal Studies, University of London. The charity also has links with the University College Cork and co-operates with a similar organisation in Australia, the Australasian Legal Information Institute.

Statement of responsibilities of the trustees

The trustees (who are also directors of British and Irish Legal Information Institute for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

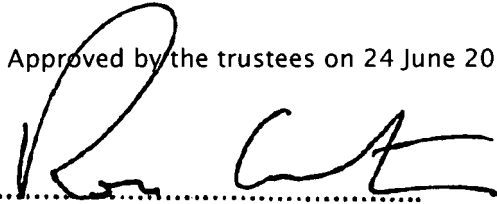
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2021 was 12 (2020:12). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiner

Joanna Pittman was re-appointed as the charitable company's independent examiner during the year and has expressed her willingness to continue in that capacity.

Approved by the trustees on 24 June 2022 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Ross Cranston', is written over a horizontal dotted line.

Sir Ross Cranston
Chairman

Independent examiner's report

To the Trustees

On the unaudited accounts British and Irish Legal Information Institute

I report to the trustees on my examination of the accounts of British and Irish Legal Information Institute for the year ended 31 December 2021.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity trustees of the British and Irish Legal Information Institute you are responsible for the preparation of the accounts 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 Company's accounts carried out under section 145 of the 2011 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 Charities Act 2011 ('the 2011 Act').

Independent examiners 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 Company as required by section 386 of the 2006 Act; or
- 2 The accounts do not accord with those records; or
- 3 The accounts 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 accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: Joanna Pittman FCA

Address: Sayer Vincent LLP; Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Date: 12 July 2022

British and Irish Legal Information Institute

Statement of financial activities *(incorporating an income and expenditure account)*

For the year ended 31 December 2021

	Note	2021 Total £	2020 Total £
Income from:			
Donations and legacies		137,161	189,346
Charitable activities		50,000	50,000
Investments		11	67
		<u>187,172</u>	<u>239,413</u>
Total income			
Expenditure on:			
Charitable activities:			
Website development and maintenance		232,577	221,939
		<u>232,577</u>	<u>221,939</u>
Total expenditure	2		
Net income for the year and net movement in funds	3	(45,405)	17,474
Reconciliation of funds			
Total funds brought forward		224,752	207,278
Total funds carried forward		<u>179,347</u>	<u>224,752</u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. All funds are unrestricted.

Balance sheet

Company no. 04131252

As at 31 December 2021

	Note	£	2021 £	2020 £
Fixed assets	7		-	-
Current assets				
Debtors	8	25,000		12,500
Cash at bank and in hand		<u>216,424</u>		<u>273,212</u>
		241,424		285,712
Liabilities				
Creditors: amounts falling due within one year	9	<u>62,077</u>		<u>60,960</u>
Net current assets			<u>179,347</u>	<u>224,752</u>
Net assets			<u><u>179,347</u></u>	<u><u>224,752</u></u>
 The funds of the charity	10			
Unrestricted income funds				
General funds			143,282	188,687
Designated funds			<u>36,065</u>	<u>36,065</u>
Total charity funds			<u><u>179,347</u></u>	<u><u>224,752</u></u>

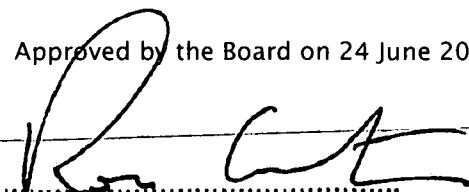
The opinion of the directors is that the company is entitled to the exemptions conferred by section 477 of the Companies Act 2006 relating to small companies.

The directors acknowledge the following responsibilities:

- the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006;
- the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

Approved by the Board on 24 June 2022 and signed on their behalf by



Sir Ross Cranston
Chairman

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) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

As a smaller charity, in accordance with SORP Update Bulletin 1, a Statement of Cash flows is not required.

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

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

b) Public benefit entity

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

c) Going concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. In particular the Trustees have considered the impact of a new government publication service of judgments from the courts of England & Wales on the charity's operations. The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern due to the level of reserves and confirmed funding to 2023.

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 from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

k) 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.

l) Defined contribution pension scheme

The charitable company participates in a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund held by the University of London. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

m) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

n) Statutory information

BAILII is a charitable company limited by guarantee and is incorporated in the UK. The registered office address is 17 Russell Square, London, WC1B 5DR.

Notes to the financial statements

For the year ended 31 December 2021

2 Total resources expended

	2021 Total	2020 Total
	£	£
Staff costs (Note 4)	157,364	174,530
Office expenses	71,228	43,630
Bank Charges	85	59
Governance costs:		
Accountancy and Independent examination	3,900	3,720
Total resources expended	232,577	221,939

All expenditure was unrestricted and related to website development and maintenance.

3 Net income for the year

This is stated after charging / crediting:

	2021	2020
	£	£
Bank charges	85	59
Independent examiner's remuneration (net of VAT)	3,250	3,100
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil

No trustees incurred expenses in 2021 (2020: none).

Notes to the financial statements

For the year ended 31 December 2021

4 Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	119,735	129,749
Redundancy costs	–	5,145
Social security costs	12,360	13,451
Pension contributions	25,269	26,185
	<u>157,364</u>	<u>174,530</u>

The redundancy costs invoiced by the University of London in 2020 were reduced following discussions during 2021 to £1,434.33.

No employee earned more than £60,000 during the year (2020: 0).

The total employee benefits including employers' national insurance and pension contributions of the key management personnel were £70,550 (2020: £70,089).

The average monthly number of employees (and full-time equivalent) during the year was as follows:

	Staff numbers		Full time equivalent	
	2021 No.	2020 No.	2021 No.	2020 No.
Website development and maintenance	2.0	2.0	2.0	2.0
Administration	1.0	2.0	0.5	0.7
	<u>3.0</u>	<u>4.0</u>	<u>2.5</u>	<u>2.7</u>

5 Related party transactions

There are no related party transactions to disclose for 2021 (2020: none).

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

6 Taxation

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

Notes to the financial statements

For the year ended 31 December 2021

7 Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 January 2021 and 31 December 2021	34,541	34,541
Depreciation		
At 1 January 2021 and 31 December 2021	34,541	34,541
Net book value		
At 31 December 2021 and at 31 December 2020	-	-

8 Debtors

	2021 £	2020 £
Accrued income	25,000	12,500
	<u>25,000</u>	<u>12,500</u>

9 Creditors: amounts due within one year

	2021 £	2020 £
Trade creditors	58,177	57,240
Accruals	3,900	3,720
	<u>62,077</u>	<u>60,960</u>

10a Movements in funds (current year)

	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers between funds £	At the end of the year £
Unrestricted funds:					
<i>Designated funds</i>					
Redundancy fund	36,065	-	-	-	36,065
	36,065	-	-	-	36,065
<i>General funds:</i>	188,687	187,172	232,577	-	143,282
Total unrestricted funds	224,752	187,172	232,577	-	179,347
Total funds	224,752	187,172	232,577	-	179,347

10b Movements in funds (prior year)

	At the start of the year £	Incoming resources £	Outgoing resources £	Transfers between funds £	At the end of the year £
Unrestricted funds:					
<i>Designated funds</i>					
Redundancy fund	36,065	-	-	-	36,065
	36,065	-	-	-	36,065
<i>General funds:</i>	171,213	239,413	221,939	-	188,687
Total unrestricted funds	207,278	239,413	221,939	-	224,752
Total funds	207,278	239,413	221,939	-	224,752

Purposes of designated funds

Designated funds are earmarked for the purpose of redundancy payments.