

**Registered number: 03364165**  
**Charity number: 1063842**

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Unaudited**

**Trustees' report and financial statements**  
**for the year ended 31 March 2021**

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

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**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Reference and administrative details of the Charity, its Trustees and advisers**  
**for the year ended 31 March 2021**

**Trustees** S A Tranter, Chair  
A G Kew  
F Lewis  
C McCann  
E Baker (resigned 1 February 2021)  
E M McVeigh (appointed 26 February 2021)

**Company registered number** 03364165

**Charity registered number** 1063842

**Registered office** 13 & 14 Mercury Close  
Borstal  
Rochester  
Kent  
ME1 3AT

**Accountants** Kreston Reeves LLP  
Chartered Accountants  
Montague Place  
Quayside  
Chatham Maritime  
Chatham  
Kent  
ME4 4QU

**Bankers** Cafcash Limited  
Kings Hill  
West Malling  
Kent  
ME19 4TA

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Trustees' report**  
**for the year ended 31 March 2021**

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The Trustees present their annual report together with the financial statements of the Charity for the year from 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the Annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The objects of the Charity are the advancement of education, the preservation and protection of health, the relief of poverty, sickness and distress and the provision of support for the benefit of local children, parents and other residents of Borstal and Rochester, Kent.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)' when reviewing the Charity's aims and objectives and in planning future activities for the year.

**b. Volunteers**

The Charity received administrative support from one volunteer during the year and is extremely grateful for her efforts. No remuneration was paid, and no expenses have been reimbursed.

**Achievements and performance**

**a. Results for the year**

The Charity has received income during the financial year of £97,710 (2020: £103,097), whilst incurring expenditure totalling to £89,613 (2020: £100,989).

**b. Review of activities**

The Charity operated for much of the year without a Project Manager in place. The two Pre-School Managers covered the basic inputs with assistance from the community volunteer until a new Project Manager was appointed on 4th January 2021. A new Trustee was appointed in February following the resignation of one of the long-standing Trustees. The pre-school and community centre closed from April until June due to the pandemic, but numbers have remained consistent since then, with approximately 30-35 children in attendance and a long waiting list for places. Due to Covid-19 restrictions few funding opportunities were pursued, and all community centre activities ceased.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2021**

**Financial review**

**a. 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.

**b. Reserves policy**

The Trustees have considered the level of reserves they need to hold to enable them to meet their charitable objectives. The Trustees are continually reviewing the services provided and the funding they are receiving.

The core income and expenditure is fairly reliable and predictable, so holding high reserves should not be necessary. However, the Trustees believe a comfortable level at the current time would be £40,000 – something they are not quite achieving. It has been extremely difficult to increase income during the past year, but as 2021 progresses they hope to begin increasing the level of reserves up to £40,000 before embarking on any significant new additional expenditure.

**Structure, governance and management**

**a. Constitution**

Action for Borstal Community Project is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association dated 1 May 1997.

The Charity is constituted under a Memorandum of Association and is a registered charity, number 1063842.

**b. Methods 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 Articles of Association.

**c. Enquiries**

Any enquiries concerning the Charity should be addressed to the principal office at 13 & 14 Mercury Close, Borstal, Rochester, Kent, ME1 3AT.

**d. Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2021**

**Structure, governance and management (continued)**

**e. Covid-19**

At the time of signing the accounts the Trustees are aware of the potential economic and social effects of the Covid-19 virus outbreak. The full impact of the pandemic on the UK economy is still evolving, but the Charity will continue to seek to mitigate this risk by following the UK Government's guidelines and adapting/developing its own internal strategy. The Charity remains grateful to Medway Council for supporting its work in providing nursery provision to a deprived area of Medway and does not envisage any change to this support in the short term. The numbers attending the nursery have generally remained constant since the initial 2020 lockdown was lifted, although, due to Covid 19 restrictions, it has not been possible to offer "afternoon only" nursery provision. Only those children who have already been at the nursery in the morning can stay for the afternoon session to minimise any chance of cross infection. This does mean that staff hours have had to be reduced as numbers (and associated financing) are lower in the afternoons. All areas of the nursery are thoroughly cleaned each afternoon.

**Plans for future periods**

Due to Covid-19 and lack of a Project Manager for much of the period, it has not been possible to open the Community Centre. Following the appointment of the new Project Manager in January, and ongoing lifting of Covid-19 restrictions the Trustees hope to secure funding, build reserves and expand community activities. This includes new grants and section 106 contributions from local developments, as well as anticipation of additional fee income next year.

**Information on fundraising practices**

The Charity has not undertaken any significant fundraising activities during the financial year however a donation was received from the Co-op Community Fund and the Trustees very generously donated a much needed computer.

**Statement of Trustees' responsibilities**

The Trustees (who are also the Directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its income and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 Companies Act 2006. 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.

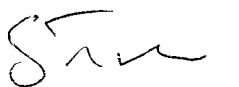
**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Trustees' report (continued)**  
**for the year ended 31 March 2021**

Approved by order of the members of the Board of Trustees on  
their behalf by:

1/9/2021

and signed on



**S A Tranter**  
Trustee

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Independent examiner's report**  
**for the year ended 31 March 2021**

**Independent examiner's report to the Trustees of Action for Borstal Community Project ('the Charity')**

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the Trustees of the Charity (and its Directors for the purposes of company law) 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 Charity 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 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 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 [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.

Signed: 

Dated: 6 September 2021

S Robinson BA FCA FCIE DChA MCMl

**Kreston Reeves LLP**

Chartered Accountants  
Chatham Maritime



**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Statement of financial activities (incorporating income and expenditure account)**  
**for the year ended 31 March 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>				
Donations and legacies	3	93,028	93,028	96,570
Charitable activities	4	4,682	4,682	6,527
<b>Total income</b>		<b>97,710</b>	<b>97,710</b>	<b>103,097</b>
<b>Expenditure on:</b>				
Charitable activities	5	89,613	89,613	100,989
<b>Total expenditure</b>		<b>89,613</b>	<b>89,613</b>	<b>100,989</b>
<b>Net movement in funds</b>		<b>8,097</b>	<b>8,097</b>	<b>2,108</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward as restated		16,023	16,023	13,915
Net movement in funds		8,097	8,097	2,108
<b>Total funds carried forward</b>		<b>24,120</b>	<b>24,120</b>	<b>16,023</b>

The notes on pages 9 to 17 form part of these financial statements.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**  
**Registered number: 03364165**

**Balance sheet**  
**as at 31 March 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	8	720	135
		<u>720</u>	<u>135</u>
<b>Current assets</b>			
Debtors	9	2,281	199
Cash at bank and in hand		24,247	24,858
		<u>26,528</u>	<u>25,057</u>
Creditors: amounts falling due within one year	10	(3,128)	(8,413)
<b>Net current assets</b>		<u>23,400</u>	<u>16,644</u>
<b>Total assets less current liabilities</b>		<u>24,120</u>	<u>16,779</u>
Creditors: amounts falling due after more than one year	11	-	(756)
<b>Total net assets</b>		<u><u>24,120</u></u>	<u><u>16,023</u></u>
<b>Charity funds</b>			
Unrestricted funds	12	24,120	16,023
<b>Total funds</b>		<u><u>24,120</u></u>	<u><u>16,023</u></u>

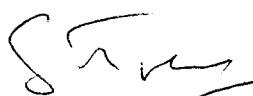
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the Charity to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 1/9/2021 and signed on their behalf by:



**S A Tranter**  
Trustee

The notes on pages 9 to 17 form part of these financial statements.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**1. General information**

Action for Borstal is a company limited by guarantee and is incorporated in England & Wales with the registration number 03364165. The address of the registered office is 13 & 14 Mercury Close, Borstal, Rochester, Kent, ME1 3AT.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

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

Action for Borstal Community Project meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Whilst the impact of the COVID-19 pandemic has been assessed by the Trustees, so far as is reasonably possible, due to its unprecedented impact on the worldwide economy it is difficult to evaluate with any certainty the potential outcomes on the Charity's future activities. However, taking into consideration the Charity's level of reserves, the Trustees believe that the Charity will be able to continue in operational existence for the foreseeable future.

**2.3 Income**

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

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

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Office equipment	- 20% straight line
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**2.6 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.7 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.8 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**2. Accounting policies (continued)**

**2.9 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.

**2.10 Pensions**

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**2.11 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Donations	16,629	<b>16,629</b>	14,554
Government grants	76,399	<b>76,399</b>	82,016
	<u>93,028</u>	<u><b>93,028</b></u>	<u>96,570</u>
Total 2020	<u>96,570</u>	<u>96,570</u>	

**4. Income from charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Fees receivable	4,682	<b>4,682</b>	6,527
Total 2020	<u>6,527</u>	<u>6,527</u>	

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**5. Analysis of expenditure by activities**

	<b>Direct costs</b> <b>2021</b> £	<b>Support costs</b> <b>2021</b> £	<b>Total funds</b> <b>2021</b> £	<b>Total funds</b> <b>2020</b> £
Charitable activities	88,509	1,104	<b>89,613</b>	100,989
	<u>88,509</u>	<u>1,104</u>	<u><b>89,613</b></u>	<u>100,989</u>
Total 2020	<u>100,083</u>	<u>906</u>	<u>100,989</u>	

**Analysis of direct costs**

	<b>Unrestricted funds</b> <b>2021</b> £	<b>Total funds</b> <b>2021</b> £	<b>Total funds</b> <b>2020</b> £
Staff costs	63,383	<b>63,383</b>	72,493
Depreciation	315	<b>315</b>	136
Rent and rates	12,146	<b>12,146</b>	12,518
Heat and light	1,440	<b>1,440</b>	1,586
Telephone and internet	4,150	<b>4,150</b>	4,089
Insurances	625	<b>625</b>	555
Professional support and office costs	2,400	<b>2,400</b>	3,585
Bank charges	69	<b>69</b>	60
Sundry expenses	1,983	<b>1,983</b>	3,088
Equipment	1,998	<b>1,998</b>	1,973
	<u>88,509</u>	<u><b>88,509</b></u>	<u>100,083</u>
Total 2020	<u>100,083</u>	<u>100,083</u>	

All of the 2020 direct costs expenditure was from unrestricted funds.

**Action for Borstal Community Project**  
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**Notes to the financial statements**  
**for the year ended 31 March 2021**

**5. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Independent examination fees	954	<b>954</b>	906
Accountancy fees	150	<b>150</b>	-
	<u>1,104</u>	<u><b>1,104</b></u>	<u>906</u>
Total 2020	<u>906</u>	<u>906</u>	

All of the 2020 support costs expenditure was from unrestricted funds.

**6. Staff costs**

	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	<b>63,145</b>	72,361
Pension costs	<b>238</b>	132
	<u><b>63,383</b></u>	<u>72,493</u>

The average number of persons employed by the Charity during the year was as follows:

<b>2021 No.</b>	<b>2020 No.</b>
<u><b>10</b></u>	<u>10</u>

No employee received remuneration amounting to more than £60,000 in either year.

Total remuneration and benefits received by key management personnel, including employer's national insurance contributions, amounted to £1,488 (2020: £2,127).

**7. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

**Action for Borstal Community Project**  
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**Notes to the financial statements**  
**for the year ended 31 March 2021**

**3. Tangible fixed assets**

	Office equipment £
<b>Cost or valuation</b>	
At 1 April 2020	12,483
Additions	900
At 31 March 2021	<u>13,383</u>
<b>Depreciation</b>	
At 1 April 2020	12,348
Charge for the year	315
At 31 March 2021	<u>12,663</u>
<b>Net book value</b>	
At 31 March 2021	<u>720</u>
At 31 March 2020	<u>135</u>

**9. Debtors**

	2021 £	2020 £
<b>Due within one year</b>		
Other debtors	2,281	199
	<u>2,281</u>	<u>199</u>



**Action for Borstal Community Project**  
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**Notes to the financial statements**  
**for the year ended 31 March 2021**

**10. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Other taxation and social security	218	307
Other creditors	1,956	7,200
Accruals and deferred income	954	906
	<u>3,128</u>	<u>8,413</u>

**11. Creditors: Amounts falling due after more than one year**

	2021 £	2020 £
Other creditors	-	756
	<u>-</u>	<u>756</u>

**12. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
General funds	16,023	97,710	(89,613)	24,120
	<u>16,023</u>	<u>97,710</u>	<u>(89,613)</u>	<u>24,120</u>

**Statement of funds - prior year**

	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>				
General funds	13,915	103,097	(100,989)	16,023
	<u>13,915</u>	<u>103,097</u>	<u>(100,989)</u>	<u>16,023</u>

**Action for Borstal Community Project**  
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**Notes to the financial statements**  
**for the year ended 31 March 2021**

**13. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	720	720
Current assets	26,528	26,528
Creditors due within one year	(3,128)	(3,128)
<b>Total</b>	<u>24,120</u>	<u>24,120</u>

**Analysis of net assets between funds - prior year**

	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	135	135
Current assets	25,057	25,057
Creditors due within one year	(8,413)	(8,413)
Creditors due in more than one year	(756)	(756)
<b>Total</b>	<u>16,023</u>	<u>16,023</u>

**14. Pension commitments**

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £238 (2020 - £132). There are no amounts outstanding at the Balance sheet date (2020 - £199).

**15. Members' liability**

Each member of the Charity undertakes to contribute to the assets of the Charity in the event of it being wound up while he/she is a member, or within one year after he/she ceases to be a member, such amount as may be required, not exceeding £10 for the debts and liabilities contracted before he/she ceases to be a member.

**Action for Borstal Community Project**  
**(A company limited by guarantee)**

**Notes to the financial statements**  
**for the year ended 31 March 2021**

**16. Related party transactions**

The Charity has not entered into any related party transactions during the financial year (2020: £Nil) and there are no amounts outstanding with any related parties at the Balance Sheet date (2020: £Nil).

During the year the Trustees donated computer equipment to the Charity amounting to £900. This has been capitalised in the tangible fixed assets note, being note 8 to the financial statements.