

Charity Registration Number: 1126401



Trustees' Report, Independent Examiner's
Report and Financial Statements for the year

1st January 2020 to 31st December 2020



TUBESTATION

Report of the Trustees for the year ended 31st December 2020

The trustees present their annual report and independently examined financial statements for the year ended 31st December 2020 and confirm they comply with the Charities Act 2011, the constitution and the provisions of the comply with Charity commission reporting guidance SORP (FRS102).

Reference and Administrative Information

Charity Name	Tubestation
Charity Registration Number	1126401
Address	Trebetherick Hill Polzeath Cornwall PL27 6TB

Board of Trustees

Names of the trustees who manage the charity during the financial year and to the date of this report:

Rev Alistair Sharp (Chair)
Timothy Cockerill (treasurer)
Rev David Matthews (resigned 01 January 2020)
Phil Williams
Martin Taylor
Sophie Doyle
Jonathan Phipps (resigned 11 March 2020)
Henry Cavender (resigned 11 March 2020)

Independent Examiners

Trudgeon Halling
Wadebridge
Cornwall

Bank

HSBC
Molesworth Street
Wadebridge
Cornwall

Structure, governance and management

Organizational structure

Governing Document

Tubestation is constituted as a charitable association registered with the Charity Commission on 22nd October 2008 under charity number 1126401. It is governed by a constitution last updated on 9th February 2009.

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits for being trustees. During the years Chairmanship of Trustees was held by Rev Alistair Sharp.

The trustees meet together as a body at least annually and have overall responsibility for all decisions taken in relation to the activities provided by the charity. To assist in the smooth running of the charity the trustees have set up leadership team consisting of delegates from the board which meets together more regularly, to help them **oversee day to day aspects of the charity's work. This has developed into a staff team during 2020.** During 2020 Finance was taken over by Rev Alistair Sharp, supervised by a second trustee trustees, with an external accountant; day-to-day management of the Polzeath site is overseen by a staff team; and church management is overseen by the leadership team which works in collaboration with the Methodist church of England and Wales, and with the supervision of the local Methodist Superintendent.

In delivering its charitable objectives, Tubestation is pleased to be working in partnership with the Methodist Church, and has a Methodist chairperson. All the issues related to the management of the church and fabric of the premises are dealt with by a Church Council made up of all the church members. Tubestation is also closely linked with Christian Surfers UK (registered charity 1070830) who are also represented on the board of trustees (Phil Williams).

Recruitment and appointment of trustees

Dave Mathews stood down as a Trustee during 2020 as part of his retirement from Tubestation

The existing trustees are responsible for the recruitment of new trustees. In selecting new trustees we seek to identify people who regularly attend events organized by the charity and are willing to volunteer to help in our broader charity work. **Due consideration is also taken of the person's eligibility, personal competence, specialist knowledge and skills.** As a Christian charity, the trustees also seek for the board to have a fair representation of all the various Christian church denominations active within the scope of its operation.

Risk management

The trustees have assessed the risks the charity faces and have made a series of assessments which identify the major risks by area of activity, types of risk, their potential severity and likelihood, and the measures taken to manage them. Each assessment is reviewed annually, or more frequently depending on when change to the risk might arise. The trustees are satisfied that systems are in place, or arrangements are in hand, to manage the risks that have been identified. In particular, all the necessary insurances are in place. The finances of the charity are **kept under constant review to ensure the charity's financial systems represent best possible practice.** Appropriate checks, supported by a regularly reviewed Safeguarding policy, are made for those who work with children or other vulnerable groups on behalf of Tubestation. The safeguarding officer is the local Methodist Superintendent, and the policy is reviewed every twelve months.

However, COVID was a risk that was not foreseen. Our response was to firstly to close several days before the lock down and remained closed from March 23rd through to June when restrictions were eased. When they were **eased the café developed a new menu, extra outdoor seating, a one -way system plus sanitizing stations and extra cleaning regimes. This enabled the café to have a busy summer, and above all a safe one, with no Covid outbreaks** attributed to Tubestation. However, the second full lockdown meant closure for the remainder of the year for the café. **Church services also ceased to meet until** restrictions were eased and have been held (when they have been allowed under govt restrictions) only in the outdoors.

Objectives and activities

Our aims

Our aims remain to present the Christian faith within surf culture using the charity's resources in practical and other creative ways to serve people and build community. Our long-term goal is to see a series of such faith-based community initiatives spring up around the coast of Cornwall and beyond, into other surfing destinations, to be of positive impact and benefit to each location.

Our objectives

The objects of the charity are set out in the charity's constitution and are summarized as follows:

1. To assist and maintain a Christian witness within the surfing community.
2. To provide for the benefit of the inhabitants of Polzeath and the surrounding area and the public at large facilities and resources in the interests of social welfare for recreation or other leisure time occupation with the objects of improving their conditions of life and promoting a greater sense of community cohesion.
3. To act as a resource for young people by providing a warm safe place to meet together and organizing activities as a means of advancing in life and helping young people by developing their skills capacities and capabilities to enable them to participate in society as independent mature and responsible individuals by way of improving their access to culture, sport and play and positive out of school activities.

Our objectives are set out to reflect our faith and community aims. Via annual meetings the trustees are involved in the review of our objectives and activities to ensure they continue to reflect our aims. In carrying out review the trustees are considering the Charity Commission's general guidance on public benefit and its supplementary guidance on the advancement of religion for the public benefit.

Strategies

Tubestation was started as a small not for profit organization in October 2006, with an oversight committee, 2 grant funded employees and an underused chapel (Polzeath Methodist Church) as its premises. Tubestation has sought to improve and build upon the capacity of these resources to serve and be of benefit to the surrounding community, and in October 2008 Tubestation registered as a charity.

In the initial stages within the Polzeath community, the charity encouraged participation and community ownership by clearly communicating the purpose of the charity at community meetings and pointing to the potential to make improvements within the community for its benefit and to meet recognized and measured community needs which had been identified by recent surveys such as the Parish Plan. Other strategies such as schools competitions and open days have also been used by the charity to encourage involvement from community individuals on all levels. From this consultation a phased project plan with costings is has been drawn up.

Using the project plan, funding is sought and accessed which has allowed the refurbishment and development of the premises, the Methodist Church in Polzeath. This is open to the public most days, right through the year, and is staffed by a small team of paid staff and volunteers. A small number of commercial elements have been included to make the project as self-sufficient as possible, and also to help meet the purposes. It is also home to a worshipping Christian community which meets on Sundays and at other times through the week in various forms.

Most of our events and activities are free. Where a charge is made, concessions are made for local residents, members of the Residents Association, youth clubs, surf schools, church and other groups by arrangement.

By keeping eyes open to the changing needs of the surrounding community Tubestation's trustees, staff and volunteers actively seek ways in which resources can be used to better benefit and build community - both in Polzeath and other local communities on the coast which have an active surf culture, as per the charity's objectives. Strategies employed may include joining the local Residents or Parish Association, clubs where appropriate, and getting involved with Councils to build relationship, or providing space and opportunities for such local groups to flourish within Tubestation space.

The charity and its activities are promoted and advertised in a number of ways including Facebook, Instagram and Twitter, email, by word of mouth to church and other community contacts, leaflets, posters, newspapers, local publications, radio and television, as well as newsletters. Tubestation Polzeath has found that it serves a broad community which includes local residents; local clubs and associations; people on holiday in the area; travelling surfers and churchgoers; and as relations with each group continues to grow, so too does publicity by word of mouth.

Tubestation's staff also seek to be of encouragement and help to any other church or community organization that wishes to serve its community better.

Activities and achievements

How our activities deliver public benefit

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, examples of which are given below, provide benefit to the wider community, to those who worship as part of the church, surfers, visitors to the area, local businesses and people who benefit from activities and events around Cornwall.

Community activities

During the year under review our community facility in Polzeath has provided a valuable recreational resource which is open to all most days of the week. This primarily offers a warm, safe place for people to come at any time of the week or year. Within the facility such leisure activities as an indoor skateboard ramp, magazines and newspapers to read, board games, balance board, film screening, music including live music and rehearsal capability, food and drink, public shower, indoor and outdoor seating on two large wooden decked areas, wi-fi internet with laptops and printing.

The venue has grown a reputation for providing something for all the family. Parents know their children have fun in a safe environment while they themselves can spend social time together in a comfortable environment. A distinctive feature of our offering is that there is no pressure to spend money or be a "customer" in the usual sense, although the option is there to buy good quality home made, fairly traded, organic, or locally sourced food and drink should they wish.

The beachside location makes for a creative working environment. So as well as play and recreation, the facility has proved itself as being of value to those seeking a place to work, to meet, or just relax. It is regularly used for community meetings, business functions, or as a neutral space for individuals to work or study away from home. The following are examples of organized activities which the charity has either initiated itself or hosted, in pursuance of its charitable aims.

Use has been dramatically changed due to COVID, with only outdoors being used during the summer months except for ordering.

Clubs and Associations: Similarly, clubs and associations which booked the venue reduced to zero during COVID.

Zeath Gallery: Tubestation was unable to open the art gallery for more than a few weeks in the height of summer. It is a venture which serves to encourage local creativity and build community based around the arts as well as being a source of income for the charity. As well as the gallery the venue in Polzeath currently allocates much of its wall space to hang paintings and photographs by local artists and photographers, and also provides the public with organised exhibitions by local artists on site. Works of art can also usually be bought, from which the charity will normally take a 25% commission. The primary purpose of the gallery is to create and encourage community for local artists.

Previous activity Rehearsal space, Surf Competitions, children's events, school visits all ceased during 2020

Surf coaching: Tubestation was still available to local surf schools to meet, or as a wet-weather option for their groups to hang out. These kind of partnerships have seen Tubestation enhancing the work of surf schools in the past, for example by offering a wet weather alternative with multimedia facilities, for surf instructors to give frame-by-frame video analysis of individuals' surfing techniques. Tubestation also facilitates with the Methodist Church a lease of part of the property by Georges' Surf School to store their surfboards.

Faith activities

Our church in Polzeath, operating as part of the Methodist Church of Britain, still provided a centre for outdoor worship and for the activities associated with our faith. During the year under review, we offered a range of faith-based services and activities including:

Meetings: A regular outdoor meeting is held every Sunday at 10am, when public worship was allowed. Other groups have remained in touch through zoom and social media

Weddings: There was just one wedding held under the appropriate govt restrictions

Significant Events

Redevelopment of Kitchen was financed and completed during January of 2020, just before COVID. This was a complete redesign, involving merging the washing up room with the wider kitchen, adding a supplemental coffee bar to the main meeting area and replacing all storage units and cooking equipment. Money was raised by local subscriptions and visitor donations.

Planning permission was applied for, for the new Prayer Hut and Shed and allowing a disabled loading space outside the white gate. This was approved in 2020. However COVID has severely hampered the plans and the work is now delayed until 2021

At the end of the year of 2019, four key staff and volunteers announced their intention to move onto other work, necessitating a fundamental review of management functions. Good notice was given in each case enabling a smooth transition. Those moving onto to other work were - Lay Pastor Joff Phipps, Project director Henry Cavender and Youth Pastor Lucas Bostdorff. Trustee Sophie Doyle remained a Trustee but moved away and reduced her volunteering commitments.

Key decisions and actions were... Financial duties were transferred to Rev Alistair Sharp, who was trained in the accounting software Xero. Other duties are to be split between remaining staff and a new appointment of a full-time Lay Pastor to begin work ideally June 2020. A new pastor was successfully recruited in July 2020 – Dylan Smith, to run the faith and mission part of the project.

Abigail Reeve successfully took over the running of the café and created a very successful menu for the summer providing an excellent financial performance for the café. She recruited local part-time staff, and received significant volunteer help over the busy summer holidays. This led to an excellent financial performance for the café.

COVID affected every aspect of our operation, and has been referred to throughout the report. However swift action to remove unnecessary costs, a full claiming of the furloughing scheme, and a Business support grant from Cornwall Council meant that finances remained in the black for the year, and we avoided any outbreak by carefully following government guidelines.

Partnership working and performance review

The charity is very pleased to work in partnership with Christian Surfers UK, and The Methodist Church which provide support and invaluable advice and mentoring.

The charity values a running dialogue with all its users and other members of the public about what it offers to ensure it is meeting its objectives and constantly improving its public benefits.

We look to all our partners to give feedback on our progress and advise us on areas where improvements can be made. The trustees review the progress and outcomes of our work at each meeting.

Charitable donations policy set in 2019 was delayed due to COVID and will be implemented from 2021

Reserves Policy

The reserves policy is to keep three months basic running costs held in reserve. This policy is reviewed periodically by the trustees. It has been confirmed as £44,000 as a strategic reserve.

Funding

To fulfill its charitable objectives the charity relies on three principal sources of funding. They are Grant aid, Revenue from sales (on the limited number of commercial activities), and individual Giving. All incomes are used only to fulfill the stated objectives of the charity.

Plans for future periods

Tubestation has been in operation as a not-for-profit organization since 2006, and has been a registered charity for eight years. The site in Polzeath has been operational as Tubestation for 14 years and most of the activities described in the above sections are under ongoing review by the trustees to ensure their continual improvement in management and delivery. It is hoped that the activities will continue to expand and increase to serve more people, particularly in the areas of education and creative arts for which there is still much scope for growth.

Our temporary marquee is erected each year providing much needed extra space, and the possible development of the site to meet the demand of increasing users is becoming increasingly necessary.

However there remains much uncertainty regarding the future and volunteering as COVID restrictions stretch into 2021. The Trustees are planning to open in 2021 as soon as possible, and to take advantage of the projected large influx of new visitors to Cornwall due to international travel restrictions.

Statement of Trustees' responsibilities

Trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the 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 judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Charity commission reporting guidance SORP (FRS102), and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees for the purposes of charity law who served during the year and up to the date of this report are set out on the front page of this report.

Approved by the trustees and signed on their behalf by:



Rev Alistair Sharp

Chair

14 October 2021

TUBESTATION

Independent Examiners Report For the year ended 31st December 2020

Independent examiner's report to the Trustees of Tubestation

I report to the trustees on my examination of the accounts of Tubestation for the year ended 31 December 2020, which are set out on pages 8 to 25.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee'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 Commissioner under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (1) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Joseph Tamblyn FCA

Trudgeon Halling
Chartered Accountants
The Platt
Wadebridge
Cornwall
PL27 7AE

Date: 18/10/2021

Tubestation
Statement of Financial Activities for the period ended 31st December
2020

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds 01/01/2020 - 31/12/2020	Total Funds 01/01/2019 - 31/12/2019
	Note	£	£	£	£	£
Incoming resources						
Incoming resources from generating funds						
Donations and legacies	2	62,564	25,466	-	88,030	131,140
Charitable activities	4	6,576	-	-	6,576	6,262
Other trading activities	5	59,330	-	-	59,330	93,368
Investment income	6	279	-	-	279	44
Total incoming resources		128,749	25,466	-	154,215	230,814
Resources expended						
Costs of Generating Funds						
Charitable activities	7	6,948	-	-	6,948	4,776
Grant making activities	8	20,195	-	-	20,195	24,610
Other trading activities	8	103,303	25,557	-	128,860	122,516
Governance costs	12	3,677	-	-	3,677	3,006
Total resources expended		134,123	25,557	-	159,680	154,908
Net incoming/(outgoing) resources before transfers		(5,374)	(91)	-	(5,465)	75,906
Transfers funds		-	-	-	-	-
Net movement in funds		(5,374)	(91)	-	(5,465)	75,906
Reconciliation of funds						
Total funds brought forward		84,384	47,700	-	132,084	56,179
Total funds carried forward		79,010	47,609	-	126,619	132,084

Tubestation

Balance Sheet as at 31st December 2020

		2020		2019	
	Note	£	£	£	£
Fixed Assets					
Tangible assets	16		4,824		2,949
Current Assets					
Stocks and work in progress		1,297		1,297	
Debtors	17	-		125	
Cash at bank and in hand		<u>125,239</u>		<u>131,159</u>	
		126,536		132,580	
Creditors: Amounts falling due within one year	18	<u>(4,740)</u>		<u>(3,445)</u>	
Net Current Assets			<u>121,796</u>		<u>129,136</u>
Net Assets			<u><u>126,619</u></u>		<u><u>132,084</u></u>
The funds of the charity					
Restricted funds in surplus	20		47,609		47,700
Restricted funds in deficit	20		-		-
Total restricted funds			<u>47,609</u>		<u>47,700</u>
Unrestricted funds					
Unrestricted income funds	20		<u>79,010</u>		<u>84,384</u>
Total charity funds			<u><u>126,619</u></u>		<u><u>132,084</u></u>

The financial statements have been prepared in accordance with the Financial Reporting Standard FRS102 and in compliance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS102).

Approved by the Board on 5/10/2021 And signed on its behalf by:



 Rev Alistair Sharp
 Trustee (Chairperson)

The notes on pages 11 to 25 form an integral part of these financial statements.

Tubestation

Notes to the Financial Statements for the period ended 31 December 2020

Statement of compliance

The financial statements have been prepared in accordance with the Charities Act 2011. They have also been prepared in compliance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP FRS102) and FRS102, the Financial Reporting Standard applicable in the UK and Republic of Ireland. Tubestation is a public benefit entity.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The charity's trading activities continue to perform well and the charity expects to continue to receive sufficient grant funding to allow it to meet its objectives. Covid-19 has been considered and the Trustees do not consider its effect to cause question as to the charity's ability to continue as a going concern.

1 Accounting policies

Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention.

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

Fund Accounting Policy

Unrestricted income funds are general funds that are available for the use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for the use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for specific purposes.

Incoming resources

Voluntary income including donations and grants that provide core funding or are of a general nature is recognised under the accruals model where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Government grants are recognised under the performance model as required by the Charities SORP (FRS102).

Gifts in kind are recognised where goods or services are provided free of charge and the cost can be determined with a reasonable level of accuracy.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Tubestation

Notes to the Financial Statements for the period ended 31 December 2020

Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Costs of generating funds are the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Tubestation

Notes to the Financial Statements for the period ended 31 December 2020

Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Plant and machinery	over 5 years
Fixtures and fittings	over 5 years
Motor Vehicles	over 4 years
Property	over 5 years
Office Equipment	over 3 years

Stock

Stock is valued at the lower of cost and net realisable value.

Debtors

Short term debtors are measured at transaction price.

Creditors

Short term creditors are measured at transaction price.

Financial instruments

A financial asset or liability is recognised only when the charity becomes party to the contractual provisions of the instruments.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Tubestation
Notes to the Financial Statements for the period ended 31 December
2020

2 Donation and Legacies

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2020 £	2019 £
Donations and legacies					
Committed giving	27,853	534	-	28,387	25,427
Appeals and donations	615	16,629	-	17,245	49,528
Gift Aid tax reclaimed	1,362	-	-	1,362	9,858
	<u>29,831</u>	<u>17,163</u>	<u>-</u>	<u>46,994</u>	<u>84,813</u>
Grants					
Grants - other agencies	22,980	7,809	-	30,788	9,796
Gifts in kind					
Appeals and donations	9,753	495	-	10,248	36,532
	<u>62,564</u>	<u>25,466</u>	<u>-</u>	<u>88,030</u>	<u>131,140</u>

3 Grants Receivable

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2020 £	2019 £
Donations and legacies					
Methodist Church					
Venture FX	-	7,809	-	7,809	8,796
Willats Trust	667	-	-	667	1,000
BPW					
Methodist Circuit	1,500	-		1,500	-
CJRS Grant	9,479	-		9,479	-
Cornwall Council - Covid Assistance					
Grants	11,334			11,334	-
	<u>22,980</u>	<u>7,809</u>	<u>-</u>	<u>30,788</u>	<u>9,796</u>

Tubestation

Notes to the Financial Statements for the period ended 31 December 2020

4 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2020 £	2019 £
Operating Activity Zeath and Merchandise					
Sales of goods on commission	6,576	-	-	6,576	6,262
	<u>6,576</u>	<u>-</u>	<u>-</u>	<u>6,576</u>	<u>6,262</u>

5 Other Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2020 £	2019 £
Charitable activity Café and Mission					
Primary purpose trading	59,330	-	-	59,330	90,493
Youth Work	-			-	2,875
Other income arising from the café	-	-	-	-	-
	<u>59,330</u>	<u>-</u>	<u>-</u>	<u>59,330</u>	<u>93,368</u>

6 Investment income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2020 £	2019 £
Solar Panel Income	256	-	-	256	-
Interest on cash deposits	23	-	-	23	44
	<u>279</u>	<u>-</u>	<u>-</u>	<u>279</u>	<u>44</u>

Tubestation

Notes to the Financial Statements for the period ended 31 December

7 Fundraising trading: costs of goods sold and other costs

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2020 £	2019 £
Operating Activity Zeath and Merchandise					
Cost of goods sold	-	-	-	-	-
Support costs allocated	6,948	-	-	6,948	4,776
	<u>6,948</u>	<u>-</u>	<u>-</u>	<u>6,948</u>	<u>4,776</u>

8 Details of charitable activities

	Activities undertaken directly £	Grant funding of activities £	Support Costs Allocated £	2020 £	2019 £
Charitable Activity Café and Mission					
	25,736	20,195	100,390	146,321	146,191
Church Weekend					
	2,734	-	-	2,734	935
	<u>28,470</u>	<u>20,195</u>	<u>100,390</u>	<u>149,055</u>	<u>147,126</u>

Tubestation

Notes to the Financial Statements for the period ended 31 December 2020

9 Support costs

	Zeath and Merchandise £	Café and Mission £	Governance £	Total £
Employment costs		63,023	-	63,023
Pension costs		1,154	-	1,154
Staff training and welfare	373	1,822		2,195
Establishment costs	842	4,110	-	4,951
Repairs and maintenance	4,280	20,895	-	25,174
Office expenses	383	1,869	-	2,252
Printing, posting and stationery	136	665	-	801
Subscriptions and donations	252	1,229	-	1,480
Travel and subsistence	-	-	-	-
Advertising and promotion	118	576	-	694
Accountancy and payroll fees	-	-	2,927	2,927
Independent examination fees	-	-	750	750
Bank charges	531	2,592	-	3,123
VAT flat rate adjustments	33	163		197
Depreciation of tangible fixed assets		2,292	-	2,292
	6,948	100,390	3,677	111,015

10 Grant making

	Grants to institutions £	Grants to individuals £
Charitable Activities	20,195	0

Tubestation

Notes to the Financial Statements for the period ended 31 December 2020

11 Grants to institutions

Name of institution	Activity	£
Methodist Church	Mission	16,120
Creationfest	Mission	1,125
Christians Against Poverty	Mission	550
Christian Surfers	Mission	2,400
		20,195

12 Governance costs

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2020 £	2019 £
Support costs allocated	3,677	-	-	3,677	3,006
	3,677	-	-	3,677	3,006

13 Trustees' remuneration and expenses

During the year the following remuneration was paid to trustees. The trustees were paid in relation to additional work undertaken by themselves on behalf of the charity not paid in relation to their position as a trustee of the charity as allowed by the charity's governing constitution.

	2020	2019
Mr C H Cavender	6,394	25,378

No expenses were paid to trustees during the current or previous year.

During the year pension contributions totalling £146(2019: £529) were made by the charity for the benefit of Mr C H Cavender.

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14 Net outgoing resources

	2020 £	2019 £
Accountants fees for Independent examination	750	750
Accountants fees for accounts preparation and payroll services	2,927	2,256
Depreciation of tangible fixed assets	2,292	1,842
	<u> </u>	<u> </u>

15 Employees' remuneration

The average number of persons employed by the charity (including trustees) during the period was as follows:

	2020 No.	2019 No.
Charitable activities	5	7
	<u> </u>	<u> </u>

The aggregate payroll costs of these persons were as follows:

	2020 £	2019 £
Wages and salaries	60,678	66,662
Pension Costs	1,154	1,460
Social security	2,346	900
	<u>64,177</u>	<u>69,021</u>

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

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Notes to the Financial Statements for the period ended 31 December 2020

16 Tangible fixed assets

	Freehold interest in land and buildings £	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost				
As at 1 January 2019	1,063	45,515	16,776	63,354
Additions	-	-	4,167	4,167
Disposals	-	-	-	-
As at 31st December 2020	1,063	45,515	20,943	67,521
Depreciation				
As at 1 January 2019	1,063	45,022	14,320	60,405
Charge	-	164	2,128	2,292
On disposals	-	-	-	-
As at 31st December 2020	1,063	45,187	16,448	62,697
Net book value				
As at 1 January 2019	-	493	2,456	2,949
As at 31st December 2020	-	328	4,495	4,824

17 Debtors

	2020 £	2019 £
Trade debtors	-	125
Other debtors	-	-
	-	125

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18 Creditors: Amounts falling due within one year

	2020	2019
	£	£
Bank loans and overdrafts	-	-
Trade creditors	-	-
Taxation and social security	1,382	812
Accruals and deferred income	3,358	2,634
	<u>4,740</u>	<u>3,445</u>

19 Related parties

Controlling entity

The charity is controlled by the trustees.

Related party transactions

There were no related party transactions during this or the previous financial year.

Grants & support for events:

A total of £2,400 (2019: £3,436) was paid to Christian Surfers, a UK registered charity, for whom Trustee Rev Dave Matthews also act as trustee. £2,400 was paid as a charitable grant and £nil was paid in sponsorship of the Jesus Longboard Classic (2019: £3,000 was paid as a charitable grant and £436 was paid in sponsorship of the Jesus Longboard Classic).

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Notes to the Financial Statements for the period ended 31 December
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20 Analysis of funds

	At 1st January 2020 £	Incoming Resources £	Resources Expended £	Transfers £	At 31st December 2020 £
Designated Fund					
Hardship fund	-	-			-
General Fund					
Unrestricted income funds	84,384	128,749	(134,123)		79,010
Restricted Funds					
Esta	-	7,809	(7,034)		775.00
Specific					
Equipment	47,700	17,657	(18,523)		46,834
	47,700	25,466	(25,557)	-	47,609
	132,084	154,215	(159,680)	-	126,619

21 Transfers

No Transfers between funds were made during the financial year.

22 Net asset by fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2020 £	2019 £
Tangible assets	658	4,165	-	4,824	2,949
Current assets	83,092	43,444	-	126,536	132,581
Creditors: Amounts falling due within one year	(4,740)	-	-	(4,740)	(3,445)
	79,010	47,609	-	126,619	132,084

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	Hardship Fund 2020 £	Hardship Fund 2019 £
Resources expended		
Charitable activities	-	940
	-	940
Net outgoing resources before transfers	-	(940)
Transfer		
Gross transfers between funds	-	940
Net movements in funds	-	-
Reconciliation of funds		
Total funds brought forward	-	-
Total funds carried forward	-	-

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	Unrestricted Income Fund 2020 £	Unrestricted Income Fund 2019 £
Incoming resources		
Donations and legacies	62,564	77,309
Charitable activities	6,576	6,262
Other trading activities	59,330	93,368
Investment income	279	44
Total incoming resources	<u>128,749</u>	<u>176,982</u>
Resources expended		
Charitable activities	6,948	4,776
Grant making activities	20,195	23,670
Other trading activities	103,303	104,709
Governance costs	3,677	3,006
Total resources expended	<u>134,123</u>	<u>136,162</u>
Net outgoing resources before transfers	(5,374)	40,820
Transfers		
Gross transfers between funds	<u>-</u>	<u>(2,398)</u>
Net movements in funds	(5,374)	38,422
Reconciliation of funds		
Total Funds brought forward	84,384	45,962
Total Funds carried forward	<u><u>79,010</u></u>	<u><u>84,384</u></u>

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Notes to the Financial Statements for the period ended 31 December
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	Esta 2020 £	Esta 2019 £
Incoming resources		
Voluntary income	7,809	8,796
Activities for generating funds	-	-
Investment income	-	-
Incoming resources from charitable activities	-	-
Total incoming resources	<u>7,809</u>	<u>8,796</u>
Resources expended		
Fundraising trading: cost of goods sold and other costs	-	-
Charitable activities	7,034	11,270
Governance costs	-	-
Total resources expended	<u>7,034</u>	<u>11,270</u>
Net outgoing resources before transfers	775	(2,474)
Transfers		
Gross transfers between funds		<u>1,458</u>
Net movements in funds	775	(1,016)
Reconciliation of funds		
Total Funds brought forward	-	1,016
Total Funds carried forward	<u><u>775</u></u>	<u><u>-</u></u>

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	Specific Equipment 2020 £	Specific Equipment 2019 £
Incoming resources		
Voluntary income	17,657	45,036
Activities for generating funds	-	-
Investment income	-	-
Incoming resources from charitable activities	-	-
Total incoming resources	<u>17,657</u>	<u>45,036</u>
Resources expended		
Fundraising trading: advertising, repairs and maintenance & fixed assets	18,523	6,536
Charitable activities	-	-
Governance costs	-	-
Total resources expended	<u>18,523</u>	<u>6,536</u>
Net outgoing resources before transfers	(866)	38,500
Transfers		
Gross transfers between funds	<u>-</u>	<u>-</u>
Net movements in funds	(866)	38,500
Reconciliation of funds		
Total funds brought forward	47,700	9,201
Total funds carried forward	<u><u>46,834</u></u>	<u><u>47,700</u></u>