



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

1st January 2021 to 31st December 2021



TUBESTATION

Report of the Trustees for the year ended 31st December 2021

The trustees present their annual report and independently examined financial statements for the year ended 31st December 2021 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:

Daniel Jones (Chair) (appointed 26 May 2022)
Rev Alistair Sharp (Chair) (resigned 26 May 2022)
Timothy Cockerill
Phil Williams
Martin Taylor
Sophie Doyle

Independent Examiners

Trudgeon Halling
Wadebridge
Cornwall

Bank

HSBC
Molesworth Street
Wadebridge
Cornwall

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 2021. During 2021 Finance continued to be operated by Rev Alistair Sharp, supervised by a second trustee, 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

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.

The charity continues to recover from the Covid-19 pandemic and the lockdown closures of 2020 and 2021. The charity's trading activities have recovered suitable well in the 2021 financial period and the Trustees are hopeful this trend will continue.

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 continued to provide 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.

Our offering significantly changed in 2020, and in 2021 we remained closed until the week after Easter due to COVID restrictions.

The café reopened at the end of April and continued with a changed menu for the rest of the year. Traffic was very heavy from June onwards and the café saw a large increase in revenue over previous years. The changed menu made it simpler to cope and although it was hard work the staff team did an outstanding job and enabled an excellent financial performance by the end of the year. The revenue and surplus in the months of July August and Sept were the best we have records for.

Clubs and Associations: clubs and associations which booked the venue reduced to zero during COVID, and have been very slow to pick up in 2021.

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 2021

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 kinds 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 three weddings held under the appropriate govt restrictions at the time.

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 was delayed until 2021. Further problems with suppliers, linked to Covid and economic pressures caused further delays. The outside tent was damaged beyond repair 1 November 2021 and the decision was taken by management and trustees to put the building development on hold and concentrate on a permanent replacement for the tent. This is planned for 2022.

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. Inevitable Covid outbreaks amongst staff were kept to a minimum and did not jeopardize the operation

In Sept, the Chair of Trustees indicated that he would stand down from April 2022 after 5 years in post. The Methodist Church engaged in their internal recruiting system to find a new Superintendent minister who could take on the role. This was not as yet successful by Dec 31st 2021. The café manager also decided to leave after 6 years, but offered to stay until a replacement was found. One round of recruitment failed to find a suitable replacement by Dec 31st 2021.

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 2022

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 increased in the year to £50,000 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 stretched across 2021.

New staffing plans are in place for 2022 and there are new plans being made for a Summerhouse extension to the building to replace the plans for the prayer hut.

Statement of Trustees' responsibilities

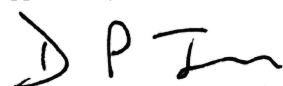
Trustees are responsible for preparing an annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the charity trustees to prepare 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:



.....
Daniel Jones

Name:

.....
Chair of trustees

Position

24. October 2022

TUBESTATION

Independent Examiners Report For the year ended 31st December 2021

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 2021, which are set out on pages 8 to 26.

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: 24/10/2022

Tubestation

Statement of Financial Activities for the period ended 31st December 2021

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds 01/01/2021 - 31/12/2021	Total Funds 01/01/2020 - 31/12/2020
	Note	£	£	£	£	£
Incoming resources						
Incoming resources from generating funds						
Donations and legacies	2	66,494	29,540	-	96,033	88,030
Charitable activities	4	114,840	-	-	114,840	6,576
Other trading activities	5	8,045	-	-	8,045	59,330
Investment income	6	351	-	-	351	279
Total incoming resources		189,730	29,540	-	219,269	154,215
Resources expended						
Costs of Generating Funds						
Other trading activities	7	4,955	-	-	4,955	6,948
Grant making	8 & 10	20,537	500	-	21,037	20,195
Charitable activities	8	141,501	6,760	-	148,261	128,860
Governance costs	12	2,848	-	-	2,848	3,677
Total resources expended		169,842	7,260	-	177,101	159,680
Net incoming/(outgoing) resources before transfers		19,888	22,280	-	42,168	(5,465)
Transfers funds		775	(775)	-	-	-
Net movement in funds		20,663	21,505	-	42,168	(5,465)
Reconciliation of funds						
Total funds brought forward		79,010	47,609	-	126,619	132,084
Total funds carried forward		99,673	69,114	-	168,787	126,619

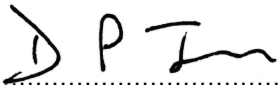
Tubestation

Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	16	7,587	4,823
Current Assets			
Stocks and work in progress		1,297	1,297
Debtors	17	-	-
Cash at bank and in hand		168,781	125,239
		<u>170,078</u>	<u>126,536</u>
Creditors: Amounts falling due within one year	18	<u>(8,879)</u>	<u>(4,740)</u>
Net Current Assets		<u>161,199</u>	<u>121,796</u>
Net Assets		<u><u>168,787</u></u>	<u><u>126,619</u></u>
The funds of the charity			
Restricted funds in surplus	20	69,114	47,609
Restricted funds in deficit	20	-	-
Total restricted funds		<u>69,114</u>	<u>47,609</u>
Unrestricted funds			
Unrestricted income funds	20	<u>99,673</u>	<u>79,010</u>
Total charity funds		<u><u>168,787</u></u>	<u><u>126,619</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 on19/10/2022..... And signed on its behalf by:


.....

Name: Daniel Jones

Position: Chair of trustees

The notes on pages 11 to 26 form an integral part of these financial statements.

Tubestation

Notes to the Financial Statements for the year ended 31 December 2021

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.

The Trustees believe that the operation of the Tubestation Café as a community space with a skate ramp is a core part of delivering our charitable objects and therefore the associated costs and revenue for this activity is deemed to be charitable activity. The Zeath Gallery supports local artists however this does not relate directly to our charitable objects so the associated costs and revenue for this is deemed to be other trading. These changes in allocation have been agreed by the Trustees to take effect from the 2021 accounts.

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 year ended 31 December 2021

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 year ended 31 December 2021

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 year ended 31 December 2021

2 Donation and Legacies

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2021 £	2020 £
Donations and legacies					
Committed giving	28,194	-	-	28,194	28,387
Appeals and donations	-	5,082	-	5,082	17,245
Gift Aid tax reclaimed	6,693	-	-	6,693	1,362
	<u>34,886</u>	<u>5,082</u>	<u>-</u>	<u>39,969</u>	<u>46,994</u>
Grants					
Grants - other agencies	31,607	24,457	-	56,065	30,788
Gifts in kind					
Appeals and donations	-	-	-	-	10,248
	<u>66,494</u>	<u>29,540</u>	<u>-</u>	<u>96,033</u>	<u>88,030</u>

3 Grants Receivable

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2021 £	2020 £
Donations and legacies					
Methodist Church	-	-	-	-	7,809
Venture FX Willats Trust BPW	-	-	-	-	667
Methodist Circuit	-	1,500	-	1,500	1,500
ECLAS - Life on the Edge	-	20,248	-	20,248	-
CJRS Grant	15,360	2,709	-	18,070	9,479
Cornwall Council - Covid Assistance Grants	16,247	-	-	16,247	11,334
	<u>31,607</u>	<u>24,457</u>	<u>-</u>	<u>56,065</u>	<u>30,788</u>

Tubestation

Notes to the Financial Statements for the year ended 31 December 2021

4 Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2021 £	2020 £
Charitable activity Café and Mission					
Tubestation Café	114,840	-	-	114,840	6,576
	<u>114,840</u>	<u>-</u>	<u>-</u>	<u>114,840</u>	<u>6,576</u>

5 Other Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2021 £	2020 £
Operating Activity Zeath and Merchandise					
Sales of goods on commission	8,045	-	-	8,045	59,330
Youth Work	-	-	-	-	-
Other income arising from the café	-	-	-	-	-
	<u>8,045</u>	<u>-</u>	<u>-</u>	<u>8,045</u>	<u>59,330</u>

6 Investment income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2021 £	2020 £
Solar Panel Income	348	-	-	348	256
Interest on cash deposits	3	-	-	3	23
	<u>351</u>	<u>-</u>	<u>-</u>	<u>351</u>	<u>279</u>

Tubestation

Notes to the Financial Statements for the year ended 31 December 2021

7 Fundraising trading: other trading activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2021 £	2020 £
Operating Activity Zeath and Merchandise					
Cost of goods sold	-	-	-	-	-
Support costs allocated	4,955	-	-	4,955	6,948
	<u>4,955</u>	<u>-</u>	<u>-</u>	<u>4,955</u>	<u>6,948</u>

8 Details of charitable activities

	Activities undertaken directly £	Grant funding of activities £	Support Costs Allocated £	2021 £	2020 £
Charitable Activity Café and Mission					
	38,660	21,037	108,150	167,848	146,321
Church Weekend					
	1,451	-	-	1,451	2,734
	<u>40,111</u>	<u>21,037</u>	<u>108,150</u>	<u>169,298</u>	<u>149,055</u>

Tubestation

Notes to the Financial Statements for the year ended 31 December 2021

9 Support costs

	Zeath and Merchandise £	Café and Mission £	Governance £	Total £
Employment costs		78,918	-	78,918
Pension costs		1,658	-	1,658
Staff training and welfare	906	4,422		5,328
Establishment costs	598	2,920	-	3,518
Repairs and maintenance	1,349	6,586	-	7,935
Office expenses	474	2,316	-	2,791
Printing, posting and stationery				
	243	1,184	-	1,427
Subscriptions and donations	257	1,255	-	1,512
Travel and subsistence	28	134	-	162
Advertising and promotion	51	248	-	299
Accountancy and payroll fees	-	-	2,053	2,053
Independent examination fees				
	-	-	795	795
Bank charges	607	2,962	-	3,568
VAT flat rate adjustments	444	2,166		2,609
Depreciation of tangible fixed assets		3,382	-	3,382
	4,955	108,150	2,848	115,953

10 Grant making

	Grants to institutions £	Grants to individuals £
Charitable Activities	20,237	800

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Notes to the Financial Statements for the year ended 31 December 2021

11 Grants to institutions

Name of institution	Activity	£
Methodist Church	Mission	16,120
Creationfest	Mission	900
Christians Against Poverty	Mission	550
Christian Surfers	Mission	2,400
Jesus Longboard	Mission	267
		20,237

12 Governance costs

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2021 £	2020 £
Support costs allocated	2,848	-	-	2,848	3,677
	2,848	-	-	2,848	3,677

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.

	2021	2020
Mr C H Cavender	-	6,394

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

During the year pension contributions totalling £Nil(2020: £146) were made by the charity for the benefit of Mr C H Cavender.

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Notes to the Financial Statements for the year ended 31 December 2021

14 Net outgoing resources

	2021 £	2020 £
Accountants fees for Independent examination	795	750
Accountants fees for accounts preparation and payroll services	2,053	2,927
Depreciation of tangible fixed assets	3,382	2,292
	<u>6,230</u>	<u>5,969</u>

15 Employees' remuneration

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

	2021 No.	2020 No.
Charitable activities	5	5

The aggregate payroll costs of these persons were as follows:

	2021 £	2020 £
Wages and salaries	76,840	60,678
Pension Costs	1,658	1,154
Social security	2,078	2,346
	<u>80,575</u>	<u>64,177</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 year ended 31 December 2021

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 2020	1,063	45,515	20,943	67,521
Additions	-	-	6,146	6,146
Disposals	-	3,350	-	3,350
As at 31st				
December	1,063	42,165	27,089	70,317
2021				
Depreciation				
As at 1				
January 2020	1,063	45,187	16,448	62,698
Charge	-	164	3,218	3,382
On disposals	-	3,350	-	3,350
As at 31st				
December	1,063	42,001	19,666	62,730
2021				
Net book value				
As at 1				
January 2020	-	328	4,495	4,823
As at 31st				
December	-	164	7,424	7,587
2021				

17 Debtors

	2021 £	2020 £
Trade debtors	-	-
Other debtors	-	-
	-	-

Tubestation

Notes to the Financial Statements for the year ended 31 December 2021

18 Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank loans and overdrafts	-	-
Trade creditors	1,308	-
Taxation and social security	4,545	1,382
Accruals and deferred income	3,026	3,358
	<u>8,879</u>	<u>4,740</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.

Other users of the Tubestation site

George's Surf School rent space underneath the decking for board storage from the Methodist Church directly. George's Surf School offer surf therapy and community surf programmes through its associated Community Interest Company (CIC) Another Wave. There are no payments between Tubestation and George's Surf School or Another Wave.

Grants & support for events:

A total of £2,667 (2020: £2,400) was paid to Christian Surfers, a UK registered charity, for whom Trustee Philip Williams also act as trustee. £2,400 was paid as a charitable grant and £267 was paid in sponsorship of the Jesus Longboard Classic (2020: £2,400 was paid as a charitable grant and £Nil was paid in sponsorship of the Jesus Longboard Classic).

Tubestation

Notes to the Financial Statements for the year ended 31 December 2021

20 Analysis of funds

	At 1st January 2021 £	Incoming Resources £	Resources Expended £	Transfers £	At 31st December 2021 £
Designated Fund					
Hardship fund	-	-	-	-	-
General Fund					
Unrestricted income funds	79,010	189,730	(169,842)	775	99,673
Restricted Funds					
Esta	775			(775)	-
ECLAS - Life on Edge Specific Equipment	-	20,553	(4,181)		16,372
	46,834	8,987	(3,079)		52,742
	47,609	29,540	(7,260)	- 775	69,114
	126,619	219,269	(177,101)	-	168,787

21 Transfers

During the year £775 was transferred from the restricted Esta fund to Unrestricted funds on the completion of the Esta project.

22 Net asset by fund

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2021 £	2020 £
Tangible assets	3,408	4,180	-	7,589	4,824
Current assets	105,144	64,934	-	170,078	126,536
Creditors: Amounts falling due within one year	(8,879)	-	-	(8,879)	(4,740)
	99,673	69,114	-	168,787	126,619

Tubestation

Notes to the Financial Statements for the year ended 31 December 2021

	Hardship Fund 2021 £	Hardship Fund 2020 £
Resources expended		
Charitable activities	-	-
	-	-
Net outgoing resources before transfers	-	-
Transfer		
Gross transfers between funds	-	-
Net movements in funds	-	-
Reconciliation of funds		
Total funds brought forward	-	-
Total funds carried forward	-	-

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Notes to the Financial Statements for the year ended 31 December 2021

	Unrestricted Income Fund 2021 £	Unrestricted Income Fund 2020 £
Incoming resources		
Donations and legacies	66,494	62,564
Charitable activities	114,840	6,576
Other trading activities	8,045	59,330
Investment income	351	279
Total incoming resources	<u>189,730</u>	<u>128,749</u>
Resources expended		
Other trading activities	4,955	6,948
Grant making	20,537	20,195
Charitable activities	141,501	103,303
Governance costs	2,848	3,677
Total resources expended	<u>169,842</u>	<u>134,124</u>
Net outgoing resources before transfers	19,888	(5,375)
Transfers		
Gross transfers between funds	<u>775</u>	<u>-</u>
Net movements in funds	20,663	(5,375)
Reconciliation of funds		
Total Funds brought forward	79,010	84,384
Total Funds carried forward	<u><u>99,673</u></u>	<u><u>79,010</u></u>

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Notes to the Financial Statements for the year ended 31 December 2021

	Esta 2021 £	Esta 2020 £
Incoming resources		
Voluntary income	-	7,809
Activities for generating funds	-	-
Investment income	-	-
Incoming resources from charitable activities	-	-
Total incoming resources	<u>-</u>	<u>7,809</u>
Resources expended		
Fundraising trading: cost of goods sold and other costs	-	-
Charitable activities	-	7,034
Governance costs	-	-
Total resources expended	<u>-</u>	<u>7,034</u>
Net outgoing resources before transfers	-	775
Transfers		
Gross transfers between funds	<u>(775)</u>	-
Net movements in funds	(775)	775
Reconciliation of funds		
Total Funds brought forward	<u>775</u>	-
Total Funds carried forward	<u>-</u>	<u>775</u>

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Notes to the Financial Statements for the year ended 31 December 2021

	Specific Equipment 2021 £	Specific Equipment 2020 £
Incoming resources		
Voluntary income	8,987	17,657
Activities for generating funds	-	-
Investment income	-	-
Incoming resources from charitable activities	-	-
Total incoming resources	<u>8,987</u>	<u>17,657</u>
Resources expended		
Fundraising trading: advertising, repairs and maintenance & fixed assets	3,079	18,523
Charitable activities	-	-
Governance costs	-	-
Total resources expended	<u>3,079</u>	<u>18,523</u>
Net outgoing resources before transfers	5,908	(866)
Transfers		
Gross transfers between funds	<u>-</u>	<u>-</u>
Net movements in funds	5,908	(866)
Reconciliation of funds		
Total funds brought forward	46,834	47,700
Total funds carried forward	<u><u>52,742</u></u>	<u><u>46,834</u></u>

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Notes to the Financial Statements for the year ended 31 December 2021

	ECLAS - Life on Edge 2021	ECLAS - Life on Edge 2020
Voluntary income	20,553	-
Activities for generating funds	-	-
Investment income	-	-
Incoming resources from charitable activities	-	-
Total incoming resources	<u>20,553</u>	<u>-</u>
Resources expended		
Fundraising trading: advertising, repairs and maintenance & fixed assets	4,181	-
Charitable activities	-	-
Governance costs	-	-
Total resources expended	<u>4,181</u>	<u>-</u>
Net outgoing resources before transfers	16,372	-
Transfers		
Gross transfers between funds	<u>-</u>	<u>-</u>
Net movements in funds	16,372	-
Reconciliation of funds		
Total funds brought forward	-	-
Total funds carried forward	<u><u>16,372</u></u>	<u><u>-</u></u>