

COMPANY REGISTRATION NUMBER: 06518984

CHARITY REGISTRATION NUMBER: 1130175

Spacious Places

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2020

WYATT & CO

Chartered accountants

125 Main Street

Garforth

Leeds

LS25 1AF

Spacious Places

Company Limited by Guarantee

Financial Statements

Year Ended 31 March 2020

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Spacious Places

Company Limited by Guarantee

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

Year Ended 31 March 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2020.

Reference and Administrative Details

Registered charity name	Spacious Places
Charity registration number	1130175
Company registration number	06518984
Principal office and registered office	3rd Floor Leeds Church Institute 20 New Market Street Leeds LS1 6DG

The Trustees

K E Swallow	
P Lancaster	
C Davis	
C S Gibbs	
H Brooks	(Resigned 30 September 2019)

Independent Examiner	Nigel Wyatt B.Sc.FCA Wyatt & Co 125 Main Street Garforth Leeds LS25 1AF
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Spacious Places

Company Limited by Guarantee

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

Year Ended 31 March 2020

Structure, Governance and Management

Governing document

The organisation is an incorporated charity which was first registered as a company (No 6518984) on 29th February 2008, and as a charity (No 1130175) on the 16th June 2009. It is operated under the terms of a Memorandum and Articles of Association dated February 2008.

Recruitment and appointment of trustees

Trustees are recruited by advertisement on Network Leeds and by personal contacts and networking of directors and staff. They are appointed by members of the company.

Risk management

The charity has policies in respect of Health and Safety, Risk Management and Assessment, Drugs and Alcohol at Work, Confidentiality, Sickness Absence, Discipline, Grievance, and Redundancy and a Code of Conduct. Its policies are supported by written guidelines and procedures. The organisation carries out and retains formal risk assessment records of activities. Financial management requires all payments apart from Petty Cash to be sanctioned by a director. Electronic bank transfers, cheques, direct debits and standing orders require two signatures from a director. All petty cash transactions are recorded, checked regularly and reconciled. We have qualified chartered accountant as a director who undertakes the bookkeeping and administers the payroll. There is a full employee, trustee and public liability insurance policy with Ecclesiastical Insurance.

Organisational structure

The trustees meet 8 times a year, and are responsible for the strategic direction and policy of the charity. At present there are four trustees, including a treasurer, though we are seeking to appoint a fifth trustee.

A scheme of delegation is in place, and day-to-day responsibility for delivery of the client services rests with the Director of Therapeutic Operations (until his retirement in late July 2020), three part-time Therapeutic Workers and a volunteer. The administration was until 30 September 2009 delegated to a Project Manager but thereafter has not been delegated.

Objectives and Activities

The charity's objectives are

- to relieve poverty, physical, mental and emotional distress amongst individuals affected by substance misuse, in particular by alcohol and drug addiction and
- to help clients achieve a better quality of life through their recovery from addiction.

Spacious Places

Company Limited by Guarantee

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

Year Ended 31 March 2020

Objectives and Activities *(continued)*

Activities

Our objectives are met through the provision of premises and staff, who provide a variety of services to clients. These services include provision, at the Leeds Church Institute, of a holistic Monday to Friday Therapeutic Day Programme for both men and women, which aims to equip them to work towards abstinence and freedom from their addiction. In addition to the 12 steps approach we seek to assist the clients to look at character defects, repeat behaviour and thinking patterns, events that are "triggers" to relapses and to construct their own Relapse Prevention Plan. We recommend they attend Alcoholics Anonymous / Narcotics Anonymous meetings and obtain a sponsor / mentor, via contacts in those organizations, to supplement what they learn with us. In addition to group work we offer individual key working / care planning and skills training. We organise "off site" events such as a sponsored walks, outdoor pursuits and bush craft.

In the time that Spacious Places has been running, we became aware that some of our clients would benefit from a part-time, more flexible version of our programme. As a result we now regularly support clients on a project called Going Places. Most of these had already completed the main programme and were seeking one or two hours further support. With this many have remained free from the effects of addiction and some have volunteered at Spacious Places to help with our projects.

Public benefit

Attendance at and successful completion of the programme results in many participants being enabled to achieve abstinence and freedom from their addiction, to obtain employment and to make a positive contribution to their families and the community. It also results in a decrease in anti-social and criminal behaviour and a saving of expenditure and resources by the criminal justice, ambulance, medical and social services.

The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Spacious Places

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

Year Ended 31 March 2020

Achievements and Performance

We continue to receive referrals from a range of local agencies including Forward Leeds (Leeds Addiction Unit, Disc, St Anne's Rehab/Detox, St Martins Healthcare and Barca) as well as HMP Armley, St. George Crypt, and Regent Lodge. Increasing numbers of clients are contacting us directly on the suggestion of other clients they have met at Alcoholics Anonymous or Narcotics Anonymous. We also have received referrals from GP practices and St Mary's Mental Health Hospital. Our statistics show our clients are making very significant progress in their journeys of recovery. Since January 2009, an average of **63%** of all clients have achieved recovery. The longer a client stays on the course the more chance they will get quality and quantity recovery. This is principally why the course has 12 months duration. During the past year the **81%** (2019 – 69%) of clients achieved a quantifiable and measured level of recovery. These results up on recent years and are encouraging given initial impact of Covid-19. We have been able to maintain 16 and 24 places on the main programme.

During the year on the Going Places programme there were **18** (2019 – 33) clients who obtained services from us with **736** (2019 – 570) contacts. The nature of the Going Place programme has changed following the Covid-19 lockdown starting in mid-March 2020. The activities have now moved on-line delivered via Zoom on Tuesday and Thursday mornings with individual Zoom therapeutic session taking place in the afternoons.

Because of the effectiveness of our therapy we expanded our work via Growing Rooms, opened in 2013/14 with 8-12 clients and continued ever since. The Growing Rooms programme has now been fully adopted by St George's Crypt and they continue to use the programme alongside their "Recovery Housing" programme.

Financial Review

The trustees consider that the attached financial statements are satisfactory. The charity does not have any large ongoing funding, and receives the majority of its money in the form of donations from individuals and charities / trusts. As a result, the trustees monitor the income of the charity on an ongoing basis. Our fund raising efforts have continued to result in securing income but in the current year our expenditure has been greater than our income. This has resulted in marked reduction in our cash position compared to the state of the year. Our current projection indicates that our funding is secure at least until middle way through 2020.

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

Year Ended 31 March 2020

Principal funding sources

Like most small charities, Spacious Places is having to work increasingly hard to secure funding. We continue to receive funding from a number of charitable trusts, and funding from Forward Leeds, the statutory body for recovery in Leeds.

	2020 £
Donations from individuals and organisations	18,177
Lloyds Banking Foundation Trust	15,000
Statutory Funding – Forward Leeds	10,000
Safer Communities - West Yorkshire Police	5,984
Tabeel Foundation	4,000
St George's Crypt	7,500
Souter Trust	3,000
Wades Charity	2,500
St George's Church Leeds	1,440
Dayspring Church	600

Investment Policy

As the majority of funding is received by way of donation, all monies are maintained in the charity's bank accounts. For funds which are not required for immediate funding of day to day operations a deposit account was set up during the year with CCLA. This account is interest bearing.

Reserves Policy

The reserves policy is set at 12 month because the main Spacious Places programme lasts for a year. This means that we are able to complete the programme for everyone enrolled so they have the best possibility of recovery. Reserves at 31 March 2020 were £56,634 (2019 : £65,858).

Spacious Places

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

Year Ended 31 March 2020

Plans for Future Periods

Vision and Goals for 2020-2021

We aim to continue to provide an effective therapeutic programme to both men and women in Leeds. The facilities of the Leeds Church Institute allow us to serve up to 24 participants in the main group. However while the Covid-19 pandemic is with us and the Leeds Church Institute is not available to us we continue to deliver our programme on-line. Even through these difficult times we continue our present practice of accepting clients from our waiting list as and when current participants 'complete' or leave the programme. We will continue to support those who need it with our Going Places project once they have left the main programme. We are also seeking to develop this programme further to help more people.

The tough economic conditions of the Covid-19 pandemic have caused a number of our long standing financial supporter to make some difficult choices. At the start of 2020 our long standing partners at St. George's Crypt informed us that due to budget pressure they were unable to continue their long standing funding given for us to support their "Growing Rooms" project which follows the Spacious Places programme and curriculum. Also forward Leeds informed us that they would not be able to continue supporting our programme into 2020/21 due to budgetary pressure. We have always sort to ensure the delivery of the Spacious Places programme is sustained into the future. To this end we have started to explore a partnership / collaboration with the Bridge Project that is based on in Bradford but has very similar aims to our own. We are only in the initial stages of exploring what the partnership /collaboration could look like and this could result in a merger of the two organisations. This would see the client facing Spacious Places programme remaining unchanged but would mean that being part of a larger organisation would bring a wider support network for our staff and synergies when considering our back office operations.

During 2020/21 our long standing Director of Therapeutic Operation Graham Fell is set to retire after 12 years with the charity. The trustees wish to thank Graham for all his hard work and dedication over the years and we wish him a long and restful retirement in Spain.

With the generous help of our individual financial supporter and grants from several trust funds as well as undertaking a review of our expenditure we have sufficient funds to continue to deliver the programme well into 2022.

Budget for 2020-2021

We are able to meet the cost of the project from the current cash reserves but we continue to seek funding to ensure the continuation of the work of Spacious Places in helping people with addition on their journey of recovery.

Spacious Places

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

Year Ended 31 March 2020

Going Concern Consideration

Since the middle of March 2020 our activities have been significantly impacted by the Covid-19 pandemic. Our activities centred around face to face sessions in our premises in the Leeds Church Institute. We took the decision to stop meeting in person and got on-line with our session through video conferencing means. Through the dedication of the staff and volunteers we have maintained and adapted our activities to being on-line. Our premises remain closed and are likely to do so until Easter 2021. We have been given a rent holiday while the building is not open. Also we have looked at our costs and made savings where possible and have made use of the Furlough Scheme during Spring and Summer of 2020. We have also continued to send in applications for trust funds but obtaining funding has been increasingly difficult. We secured three years of continuation funding from Lloyds foundation of £15,000 per year starting in 2020 and we also secured funding from Jimbo Trust of £20,000 which we received in October 2020. With these funds in place and a review of expenditure we are able sustain into 2022.

Independent Examiner

Nigel Wyatt B.Sc. FCA has been re-appointed as independent examiner for the ensuing year.

Small Company Provisions

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

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

Registered Office:
3rd Floor
Leeds Church Institute
20 New Market Street
Leeds
LS1 6DG

Signed on behalf of the Trustees



P Lancaster
Chairman of Trustees

Date: 18/12/2020

Spacious Places

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Independent Examiner's Report to the Trustees of Spacious Places *(continued)*

Year Ended 31 March 2020

I report to the trustees on my examination of the financial statements of Spacious Places ('the charity') for the year ended 31 March 2020.

Responsibilities and Basis of Report

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

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Nigel Wyatt B.Sc.FCA
Independent Examiner

18/12/2020

Wyatt & Co
Chartered Accountants

125 Main Street
Garforth
Leeds
LS251AF

Spacious Places

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2020

		2020	2019
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Donations and legacies	5	68,282	67,893
Investment income	6	344	340
Total income		<u>68,626</u>	<u>68,233</u>
Expenditure			
Expenditure on charitable activities	7,8	77,850	90,704
Total expenditure		<u>77,850</u>	<u>90,704</u>
Net expenditure and net movement in funds		<u>(9,224)</u>	<u>(22,471)</u>
Reconciliation of funds			
Total funds brought forward		65,858	88,329
Total funds carried forward		<u>56,634</u>	<u>65,858</u>

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

The notes on pages 11 to 18 form part of these financial statements.

Spacious Places

Company Limited by Guarantee

Statement of Financial Position

31 March 2020

	Note	2020 £	2019 £
Fixed Assets			
Tangible fixed assets	14	1,057	1,409
Current Assets			
Debtors	15	2,268	2,405
Cash at bank and in hand		54,935	64,123
		<u>57,203</u>	<u>66,528</u>
Creditors: amounts falling due within one year	16	<u>1,626</u>	<u>2,079</u>
Net Current Assets		<u>55,577</u>	<u>64,449</u>
Total Assets Less Current Liabilities		<u>56,634</u>	<u>65,858</u>
Net Assets		<u><u>56,634</u></u>	<u><u>65,858</u></u>
Funds of the Charity			
Unrestricted funds		<u>56,634</u>	<u>65,858</u>
Total charity funds	18	<u><u>56,634</u></u>	<u><u>65,858</u></u>

For the year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 5 December 2019, and are signed on behalf of the board by:

Philip Stuart Lancaster

P Lancaster
Trustee

The notes on pages 11 to 18 form part of these financial statements.

Spacious Places

Company Limited by Guarantee

Notes to the Financial Statements

Year Ended 31 March 2020

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 3rd Floor, Leeds Church Institute, 20 New Market Street, Leeds, LS1 6DG.

2. Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Basis of Preparation

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

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

Going Concern

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

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Spacious Places

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2020

3. Accounting Policies *(continued)*

Incoming Resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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

Spacious Places

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2020

3. Accounting Policies *(continued)*

Tangible Assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

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

Fixtures and fittings	- 25% reducing balance
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Impairment of Fixed Assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Spacious Places

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2020

3. Accounting Policies *(continued)*

Financial Instruments

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

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined Contribution Plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Spacious Places

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year Ended 31 March 2020

4. Limited by Guarantee

The company is limited by guarantee and not having a share capital. The company is also a registered charity.

5. Donations and Legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Donations				
Donations from individuals	15,990	15,990	12,100	12,100
Donations from trusts and charities	40,024	40,024	43,381	43,381
Statutory funding	10,000	10,000	10,000	10,000
Gift aid reclaimed	2,268	2,268	2,412	2,412
	<u>68,282</u>	<u>68,282</u>	<u>67,893</u>	<u>67,893</u>

6. Investment Income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest	344	344	340	340

7. Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Client support services and therapy	76,903	76,903	89,756	89,756
Support costs	947	947	948	948
	<u>77,850</u>	<u>77,850</u>	<u>90,704</u>	<u>90,704</u>

8. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Client support services and therapy	76,903	–	76,903	89,756
Governance costs	–	947	947	948
	<u>76,903</u>	<u>947</u>	<u>77,850</u>	<u>90,704</u>

Spacious Places

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Notes to the Financial Statements *(continued)*

Year Ended 31 March 2020

9. Analysis of Support Costs

	Analysis of support costs	Total 2020	Total 2019
	£	£	£
Accountancy	947	947	947

10. Net Expenditure

Net expenditure is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	352	469

11. Independent Examination Fees

	2020	2019
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	947	947

12. Staff Costs

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

	2020	2019
	£	£
Wages and salaries	59,344	63,993
Social security costs	3,424	7,552
Employer contributions to pension plans	93	655
	62,861	72,200

The average head count of employees during the year was 4 (2019: 5).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

Key Management Personnel

The charity deems its key management personnel to be the trustee's whom have not received any remuneration during the year.

Spacious Places

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Notes to the Financial Statements *(continued)*

Year Ended 31 March 2020

13. Trustee Remuneration and Expenses

No trustees received any remuneration in the current or the previous year.

14. Tangible Fixed Assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2019 and 31 March 2020	6,283	6,283
Depreciation		
At 1 April 2019	4,874	4,874
Charge for the year	352	352
At 31 March 2020	5,226	5,226
Carrying amount		
At 31 March 2020	1,057	1,057
At 31 March 2019	1,409	1,409

15. Debtors

	2020 £	2019 £
Other debtors	2,268	2,405

16. Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	1,200	1,200
Social security and other taxes	426	879
	1,626	2,079

17. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £93 (2019: £655).

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Management Information

Year Ended 31 March 2020

18. Analysis of Charitable Funds

Unrestricted funds

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
General funds	<u>65,858</u>	<u>68,626</u>	<u>(77,850)</u>	<u>56,634</u>

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 2019 £
General funds	<u>88,329</u>	<u>68,233</u>	<u>(90,704)</u>	<u>65,858</u>

19. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,056	1,056
Current assets	55,578	55,578
Net assets	<u>56,634</u>	<u>56,634</u>

	Unrestricted Funds £	Total Funds 2019 £
Tangible fixed assets	1,409	1,409
Current assets	71,536	71,536
Net assets	<u>72,945</u>	<u>72,945</u>

20. Related Parties

There were no related party transactions during the year.

21. Events after the reporting period

After the year end a non-adjusting post balance sheet event took place. During the spring of 2020, the UK was put under lockdown by the government due to the spread of the Covid-19 virus. The estimated financial impact to the charity from the pandemic at the point of signing the accounts is as follows:

	2020 £
Income received from the Governments Job Retention Scheme grants	<u>6,694.39</u>

Spacious Places

Company Limited by Guarantee

Management Information

Year Ended 31 March 2020

The Following Pages Do Not Form Part of the Financial Statements.

Spacious Places

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year Ended 31 March 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Donations from individuals	15,990	12,100
Donations from trusts and charities	40,024	43,381
Statutory funding	10,000	10,000
Gift aid reclaimed	2,268	2,412
	<u>68,282</u>	<u>67,893</u>
Investment income		
Bank interest	344	340
	<u>344</u>	<u>340</u>
Total income	<u>68,626</u>	<u>68,233</u>
Expenditure		
Expenditure on charitable activities		
Purchases	528	3,409
Wages and salaries	59,344	63,993
Employer's NIC	3,424	7,552
Pension costs	93	655
Rent	10,541	11,000
Insurance	972	939
Legal and professional fees	947	948
Telephone	689	708
Other office costs	888	859
Depreciation	352	470
Sundry	72	171
	<u>77,850</u>	<u>90,704</u>
Total expenditure	<u>77,850</u>	<u>90,704</u>
Net expenditure	<u>(9,224)</u>	<u>(22,471)</u>