

Company no. 05368398
Charity no. 1137913

UINCAP International Union of Capoeira
Report and Unaudited Financial
Statements
28 February 2021

UINCAP International Union of Capoeira

Reference and administrative details

For the year ended 28 February 2021

Company number	05368398
Charity number	1137913
Registered office and operational address	136 Streatham High Road London England SW16 1BW
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Marsha Lowe appointed 1 May 2020 Sarah Moltoni Marcelo Santos Janet Warburton
Company secretary	Sarah Moltoni
Bankers	Nationwide 152 Clapham High Street London SW4 7UA Santander 2 Triton Square Regent's Place NW1 3AN
Independent examiners	Godfrey Wilson Limited Chartered accountants and statutory auditors 5th Floor Mariner House 62 Prince Street Bristol BS1 4QD

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2021

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the year ended 28 February 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice FRS102 (2015).

Structure, governance and management

UINCAP is a charitable company limited by guarantee. Its governing document is the Memorandum and Articles of Association as adopted by the board of trustees in August 2004. UINCAP's activities are managed by the board of trustees who are also the directors of the company.

New trustees with relevant skills that can benefit the charity are recruited through personal contact and by recommendation from amongst membership and those who work with and support the charity's activities.

Objectives and activities

UINCAP is a registered charity working throughout Lambeth and surrounding boroughs since 2004. We aim to improve the physical and emotional health and wellbeing of children, young people and adults.

This is achieved through the provision of capoeira (*a Brazilian martial art, incorporating self-defence, dance, acrobatics, philosophy, instrumental playing and singing*), a range of other martial arts, dance, music, visual arts and therapies and structured play.

UINCAP runs the Streatham Capoeira Centre and the Kennington Park Centre.

Since 2017 we have been part of Bright Futures, a consortium of other local providers (Streatham Youth and Community Trust, Inspirational Youth and South Central Youth) that was established to provide joined up working across the borough. In addition to our ongoing work, being part of this consortium has meant we have also delivered joint events such as open days, workshops and performances alongside the other providers.

We regularly work in partnership with other providers, and have established ongoing partnership projects with Oxygen Arts and Oasis Play.

We began working with Oxygen Arts in 2018, delivering projects in Grenada in August 2018 and 2019. Oxygen Arts is a social enterprise creative consultancy that offers digital media training to disadvantaged young people in London and abroad.

Streatham Capoeira Centre

Capoeira:

We run 16 weekly classes for children from 3 years and above through to adult, and for beginners through to advanced level. During school holidays we run the Capoeira Holiday Courses, from 10am - 4pm, Monday - Friday for children from 8 - 14 years.

Provision is offered as 12-week courses during term-time, intensive holiday provision during school holidays and at special events such as gradings, championships, performances and workshops.

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For the year ended 28 February 2021

Additional activities:

The centre offers ballet, drama, yoga, pilates, meditation, drum kit and Afro-Brazilian drumming classes for children and adults run by external providers.

Kennington Park Centre

Adventure Playground:

Open every Wednesday during term-time from 3:30 - 6:30pm and Monday - Friday, 10am - 4pm during the school holidays for 6 - 16 year olds from Lambeth and surrounding boroughs. This free open-access service provides structured play, an adventure playground with climbing structures and zip-wire, sports and arts activities, games and cooking, led by a highly qualified team of playworkers.

Stay & Play:

Open throughout the year on Tuesday and Wednesday from 10am - 1pm and Thursday from 1:30 - 4:30pm. This free service is open to children from 0 - 5 years with a parent or carer. It provides open space for young children to play, make friends and learn in a supportive environment and for parents / carers to meet others and seek advice and support from experienced workers.

Additional Activities:

3 weekly capoeira, classes are offered during term-time (as at Streatham Capoeira Centre) from children from 3 years through to adults.

Other activities include samba dance, yoga, pilates, fitness, meditation and drumming for children and adults. These activities are run by external providers.

Both centres are widely used by community groups for meetings, classes and family/community gatherings, when not in use for regular provision.

Public benefit

UINCAP's trustees have considered the Charity Commission's guidance on public benefit and are satisfied that the charity has charitable purpose and delivers wide ranging and tangible public benefit.

Provision is accessible to users with and without additional needs and from a variety of socio-economic backgrounds. Provision is low cost, with concessionary rates for low-income families and a bursary to cover up to the full cost of provision for those unable to make any financial contribution. The KPC Adventure Playground and Stay & Play are free of charge.

Capoeira improves health on a physical and emotional level, improving fitness, strength, flexibility, coordination and reflex as well as creativity and improvisation, self-confidence, individuality, autonomy and team skills. Our provision seeks to make stronger and healthier communities - physically and emotionally. We facilitate the participation of all members of a child's family and the wider community, by running classes for all ages, subsidising provision up to the full cost where needed, putting on performances, open days, workshops and celebratory events.

Through bringing people of all ages together, we give children and young people opportunities to be inspired and challenged by positive role models from a range of cultural, social and economic backgrounds and for children themselves to be positive role models for younger children and their peers.

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For the year ended 28 February 2021

Achievements and performance

This financial year began just before the start of the Covid-19 pandemic, and was therefore defined in large part by how our organisation adapted our provision and responded to the crisis. The impact of the pandemic was significant, both to our organisation and the people we support.

Impact on our users

Our users were greatly affected by sudden and significant changes to their lives, routines, financial stability and access to services.

Many of our users are low-income families, who rely heavily on our sessions. For those without family or friends locally we provide the only opportunity to socialise and seek support. During the initial lockdown from March – August, parents reported feeling as though ‘a part of their life was missing’ and that they hadn’t realised the impact our services had on their day to day life. Feedback suggested high levels of anxiety amongst both parents and children, and many are suffered the lack of being able to attend our sessions, to see and engage with peers.

Our Stay & Play garden and play areas are extremely popular with children. For many pre-school children, we are their safe space out of the home. Parents reported children crying because they didn’t understand why we were closed.

As most of our users live in overcrowded properties, the loss of a safe outdoor green space, that enabled their children to play safely and had significant impact – especially as all public playgrounds were also closed.

Children attending weekly provision lost connection with peer groups both in/out of school as well as with the many positive adult role models they work with at our provision. Several users reported increased anxiety, low self-esteem and a negative impact on their physical fitness and wellbeing.

Maintaining relationships with trusted playworkers and tutors was vital.

Impact on our organisation

From the end of March, all activities at our centres and all outreach work had to stop due to social distancing requirements. The financial impact was significant, with income from venue hire ceasing from March – August.

Our self-employed workforce was not eligible to be furloughed or to access Government grants for the self-employed (as they were either newly self-employed or had several part-time jobs and therefore do not get all of their income this way). In addition many of those workers lost all other income.

Our response

Covid 19 demonstrated the need to keep families, communities and the youth sector connected, engaged and mobilised in order to continue to support all our users both during and after the crises.

March – July

We were able to mobilise quickly, and successfully adapted much of our provision to take place online.

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For the year ended 28 February 2021

In place of weekly Stay & Play sessions we redesigned our service to offer pre-recorded content available for families to access when required, including weekly singing sessions, family dance classes, instrumental sessions, story-times, visual arts/craft and playtime ideas. Staff were available during session hours so families could continue to contact us (via chat/email/phone) if they required any support, advice or just to chat.

We established Whatsapp groups and are updating our community centre Facebook book page, posting weekly videos of dance/capoeira/general fitness ideas and have staff available to chat/message with vulnerable families especially those feeling isolated or struggling financially through this crisis. We kept staff and users regularly updated with government guidelines and sourced information from relevant external organisations.

We remained in email contact with all the families currently accessing provision. We established 24 live online classes, for children, teenagers and families, staying as close as possible to the real-life schedule. We found that part of the benefit of participants being able to continue to access provision was also to remain connected with others from their regular classes.

This also presented us with opportunities for positive change, and we increased our provision to include new dance and fitness sessions and online pilates classes, tailored to the fact that people were mostly accessing classes from small spaces at home. The online classes also enabled us to reconnect with students from across London and as far apart as Liverpool and Dorset and we had several older adults (over 70 years old) taking part in up to 3 sessions per week.

Some of our users had little or no internet access and/or lack of devices from which to access online provision or the space in which to do so. During that time, we stayed in touch with them via phone/email to provide advice and support.

In June, we were delighted to welcome Marsha Lowe to the board of trustees.

July - November

During the summer holidays, we were able to provide a free holiday clubs to children from 5 – 16 years old.

In Streatham, we were open for 4 weeks in July and August. We ran capoeira, hula, dance, music and visual arts sessions and provided a free hot lunch for all the children. We still had to be restricted with numbers, so children signed up for one week at a time and were in separate bubbles. Overall, we were able to offer 60 places of 16 hours provision per child.

At the Kennington Park Centre, we were open for 5 weeks, with 75 places offered to children. We ran sports and arts activities, cooking sessions and free play on the zip wire and outside adventure playground structures.

For the vast majority of children who took part, this was the first opportunity they had had to be back with other children. For those who had gone back to school, it was still very restricted so they were not engaging with many different people. Many parents were also in need of respite and some time for themselves or to be able to return to work. The feedback from young people and their parents was extremely positive.

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From September – November, we were able to return to some face-to-face provision. Class numbers were restricted and we adapted our centres to enable students to maintain space whilst training and changed our procedures around drop-off and collection to reduced numbers in and out of the building. Several users with either too vulnerable or unable to access in person, so we offered a hybrid service of both online and in person.

Current Situation

We have worked in our local communities since 2004, building up long-lasting relationships with users, families and the wider community. It was vital for our future sustainability to retain this contact and maintain relationships throughout this period of uncertainty and change, and we did so successfully. Collectively, with staff, volunteer and user support we were able to adapt and continue our provision and have maintained a strong connection with our users and community.

One of the unexpected positive outcomes to the pandemic, is that we have continued with online provision even after services were able to reopen face-to-face services and we are continuing to reach a very wide demographic of people.

We were awarded grants to cover some of our running costs from March - August and took out a loan of £40,000 via the Government supported BBLs.

Our funding from Lambeth EIPS has been extended for another year, currently up to March 2023.

Ongoing projects:

1. Capoeira Youth Education Project;
2. Capoeira Young Leader Programme;
3. Kennington Park Centre Adventure Playground;
4. Kennington Park Centre Stay & Play; and
5. Holiday schemes.

1. Capoeira Youth Education Project

In the year ended February 2020, over 250 children and young people accessed regular ongoing provision as part of the Capoeira Youth Education Project.

We continue to work in partnership with schools, colleges and community-based organisations to enable young people to access provision, including referrals and access to subsidised and free places where required. This year we began a project in partnership with Oasis Play, offering free family capoeira sessions for parents/carers along with the children.

Throughout the project, children are taught the basic movements of capoeira, and learn to create sequences of movements with which to play capoeira. Participants learn to play a range of percussion instruments and the primary instrument the 'berimbau'. Participants also learn a range of songs that tell of the history of capoeira, from slavery times until the modern day and about famous individuals that made significant contribution to the survival and development of capoeira. History is an important element of the programme, and students learn about the origins of capoeira and how it has developed up to the present day.

Students are supported in working towards their annual grading.

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Taking part in grading ceremonies, and being awarded certificates and belts both rewards students and encourages further development. The benefits of practising capoeira come over time, therefore it is important that practitioners are encouraged to keep up with training (whether they carry on with capoeira or use it as a stepping stone to dance or other martial arts).

The principle aim of the Capoeira Youth Project is to promote physical fitness and healthy lifestyles amongst children and young people through the facilitation of regular capoeira provision. This year we had the added need to able young people to remain in contact with one another and to adapt provision.

The outcomes of the Capoeira Youth Project:

- Practising capoeira raises general fitness levels, improves strength, coordination, spatial awareness and increases flexibility;
- Through practising capoeira, children develop confidence and team skills. (Teachers of children practising capoeira have noted increased participation in class, improvements in music classes, through improved posture and breathing, and greater general self-confidence);
- As childhood obesity is increasing, with children and young people increasingly less engaged in sport, this project seeks to find new ways of engaging children and young people with physical activity;
- Capoeira combines dance, martial arts and music, and we have found that its cross-curricular nature helps to engage those who would not normally be drawn to practise martial arts, or dance or music. Through one element that appeals to practitioners, they are introduced to elements they may not otherwise seek to take part in; and
- Through raising the awareness of capoeira and the benefits of practising, we hope to increase the number of people practising the sport and encourage more schools and community groups to establish after-school programmes.

2. Capoeira Young Leader Programme

Young people who attend our provision regularly are invited to participate in regular performances, workshops, celebratory events and to plan and review current and new provision, including helping with grant applications and project evaluations.

We support young people who have been training with us for several years to take part in grading ceremonies, eventually working towards achieving their Junior Instructor belt. This year our junior instructors took an active role in planning and leading sessions for the summer holiday provision.

3. Kennington Park Centre Adventure Playground

The KPC Adventure Playground had to adapt to restricted provision this year, but the holiday schemes we provided were extremely successful and we have both maintained contact with past users and reached many new young people.

4. Kennington Park Centre Stay & Play

We successfully adapted our provision to go online, introduced a limited number and pre-booked service when restrictions began easing and have now returned to full capacity drop-in provision, with many new families attending. We increased our offer to 4 days per week.

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For the year ended 28 February 2021

5. Holiday Schemes

UINCAP's holiday courses provide an excellent opportunity for children to experience capoeira and related dance and music for the first time, in a supportive environment. As the project runs for around 5 - 6 hour days, participants are given the time to learn a great deal about the subject, and we have found progress to be of a very high standard – proof of which can be found in the end of course performance.

The holiday projects also give those children with experience the opportunity to develop their skills further and to take part in specialised 'masterclass-style' sessions, such as instrumental playing, vocal work, acrobatics and so on.

We have a team of highly experienced tutors and pastoral staff, who have experience of delivering holiday schemes and regular on-going provision in and out of school, as well as experience of working with children and young people with additional needs.

As a result of taking part in these courses (especially those who accessed free places) we have seen an increased uptake of on-going provision – either at the capoeira school or at after-school capoeira clubs in local schools.

Financial review

The charity's income for the year ended February 2021 was £223,159 comprising principal sums:

▪ Grants	£147,143
▪ Venue hire	£76,009
▪ Other	£7

The charity's expenditure was £195,579:

▪ Salaries & staff costs	£74,323
▪ Rent/service charge	£89,150
▪ Telephone	£1,173
▪ Accountancy	£3,081
▪ Legal & professional	£13
▪ Repairs	£715
▪ Publicity	£735
▪ Depreciation	£3,050
▪ Insurance	£1,251
▪ Project delivery	£19,588
▪ Donations	£2,500

Reserves policy

UINCAP's reserves policy allows for up to £25,000 to be set aside, in order to meet any unexpected drop in income. Reserves cover at least 1 month running costs and can be spent on core running costs in the event that any regular funding is cut or to meet any unexpected emergency costs, such as urgent repairs. Trustees consider it sufficient to hold only 1 months' worth of costs in reserve as we are able to flex expenditure in accordance with any drop in income.

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Report of the trustees

For the year ended 28 February 2021

Despite the financial impact of Covid-19 on our activities and income, since the year end key funding from Lambeth Council has been extended to March 2023 to support on-going provision in the capoeira school and outreach work. Venue hire has returned, with several new hirers taking out long-term bookings, and principal hirers signing up for the next year. Two grants have been obtained for project-based work taking place between November 2021 and May 2022, and we have confirmed funding to continue holiday provision during the winter and summer holidays. The trustees are therefore satisfied that the charity remains a going concern.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Members of the charity guarantee to contribute an amount not exceeding £5 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

UINCAP International Union of Capoeira

Report of the trustees

For the year ended 28 February 2021

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 29 November 2021 and signed on their behalf by



Sarah Moltoni - Trustee

Independent examiners' report

To the members of

UINCAP International Union of Capoeira

I report on the accounts of the charitable company for the year ended 28 February 2021, which are set out on pages 12 to 24.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that the accounts of the charitable 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 charitable company'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.

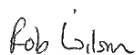
Independent examiner's statement

Godfrey Wilson Limited also provides payroll services to the charitable company. I confirm that as a member of the ICAEW I am subject to the FRC's Revised Ethical Standard 2016, which I have applied with respect to this engagement.

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 charitable company as required by section 386 of the 2006 Act; or
- (2) the accounts do not accord with those records; or
- (3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- (4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities 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.



Date: 29 November 2021

Rob Wilson FCA
(Member of the ICAEW)

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor, Mariner House

62 Prince Street

Bristol

BS1 4QD

UINCAP International Union of Capoeira

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

For the year ended 28 February 2021

	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	3	34,470	56,675	91,145	21,949
Charitable activities	4	55,998	-	55,998	43,430
Other trading activities	5	-	76,009	76,009	158,300
Investments		-	7	7	54
Total income		<u>90,468</u>	<u>132,691</u>	<u>223,159</u>	<u>223,733</u>
Expenditure on:					
Raising funds		-	30,074	30,074	35,833
Charitable activities		<u>60,530</u>	<u>104,976</u>	<u>165,506</u>	<u>171,280</u>
Total expenditure	7	<u>60,530</u>	<u>135,049</u>	<u>195,579</u>	<u>207,113</u>
Net income / (expenditure)		29,938	(2,358)	27,580	16,620
Transfers between funds		<u>(3,775)</u>	<u>3,775</u>	<u>-</u>	<u>-</u>
Net movement in funds	8	26,163	1,417	27,580	16,620
Reconciliation of funds:					
Total funds brought forward		<u>3,775</u>	<u>28,452</u>	<u>32,227</u>	<u>15,607</u>
Total funds carried forward		<u><u>29,938</u></u>	<u><u>29,869</u></u>	<u><u>59,807</u></u>	<u><u>32,227</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the accounts.

UINCAP International Union of Capoeira

Balance sheet

As at 28 February 2021

	Note	£	2021 £	2020 £
Fixed assets				
Tangible assets	11		6,577	9,627
Current assets				
Debtors	12	9,600		2,700
Cash at bank and in hand		90,588		35,288
		100,188		37,988
Liabilities				
Creditors: amounts falling due within 1 year	13	(9,313)		(15,388)
Net current assets			90,875	22,600
Total assets less current liabilities			97,452	32,227
Creditors: amounts falling due after more than 1 year	14		(37,645)	-
Net assets	15		59,807	32,227
Funds	16			
Restricted funds			29,938	3,775
Unrestricted funds			29,869	28,452
Total charity funds			59,807	32,227

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

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

Approved by the trustees on 29 November 2021 and signed on their behalf by



Sarah Moltoni - Trustee

Notes to the financial statements

For the year ended 28 February 2021

1. Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

UINCAP International Union of Capoeira meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to future confirmed funding, budgets for 2021/22 and cash balances at the signing date. The COVID-19 pandemic has had a profound impact on the global economy, and has in turn affected the charity. The trustees have considered the impact of this issue on the charity's current and future financial position. The charity has taken out a government bounce back loan of £40,000, with repayments starting in October 2021. The charity has also had the ability to flex its costs throughout the pandemic and has obtained additional funding since the year end. The trustees therefore consider that the charity is a going concern for a period of at least 12 months from the date on which these financial statements are approved.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

d) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

e) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

f) Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

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Notes to the financial statements

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g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

Raising funds	30%
Charitable activities	70%

h) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Computer equipment	33% straight line
Berimbaus	20% straight line
Other instruments	33% straight line
Fixtures and fittings	20% straight line

Items of equipment are capitalised where the purchase price exceeds £500.

i) Debtors

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

j) Cash at bank and in hand

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

k) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Financial instruments

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

m) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

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Notes to the financial statements

For the year ended 28 February 2021

m) Accounting estimates and key judgements (continued)

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1h to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life.

2. Prior period comparative: statement of financial activities

	Restricted £	Unrestricted £	2020 Total £
Income from:			
Donations and legacies	-	21,949	21,949
Charitable activities	43,430	-	43,430
Other trading activities	-	158,300	158,300
Investments	-	54	54
Total income	43,430	180,303	223,733
Expenditure on:			
Raising funds	-	35,833	35,833
Charitable activities	35,930	135,350	171,280
Total expenditure	35,930	171,183	207,113
Net income	7,500	9,120	16,620
Transfers between funds	(7,500)	7,500	-
Net movement in funds	-	16,620	16,620

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For the year ended 28 February 2021

3. Income from donations

	Restricted £	Unrestricted £	2021 Total £
City of London funding	34,470	21,825	56,295
National Lottery Community Fund	-	10,000	10,000
AMCM donation	-	11,000	11,000
Grants and donations < £10,000	-	13,850	13,850
Total income from donations	34,470	56,675	91,145

Prior period comparative:

	Restricted £	Unrestricted £	2020 Total £
AMCM donation	-	20,000	20,000
Grants and donations < £10,000	-	1,949	1,949
Total income from donations	-	21,949	21,949

4. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £
Grants > £5,000			
YLC Early Intervention Provision	37,200	-	37,200
Kitchen Social	10,460	-	10,460
Elevate	7,000	-	7,000
London Sport	1,338	-	1,338
Total income from charitable activities	55,998	-	55,998

Prior period comparative:

	Restricted £	Unrestricted £	2020 Total £
Grants > £5,000			
YLC Early Intervention Provision	32,123	-	32,123
YLC Summer Activity Programme	1,307	-	1,307
YLC CLIPS	7,500	-	305
Southwark	2,500	-	1,016
Total income from charitable activities	43,430	-	34,751

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5. Income from other trading activities

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Venue hire	-	76,009	76,009	158,300

All of the income from other trading activities in the prior period was unrestricted.

6. Government grants

The charity receives government grants from the following organisations to fund running costs associated with capoeira provision in their centre, to fund staff costs for their summer school programme and to fund equipment and charitable activities for their Capoeira centre. There are no unfulfilled conditions or contingencies attached to these grants.

	2021 Total £	2020 Total £
Lambeth Borough Council	42,200	40,930
National Lottery Community Fund	10,000	-
City of London	56,295	-
Coronavirus Job Retention Scheme	8,563	-
Southward Borough Council	-	2,500
	117,058	43,430

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7. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Rent and rates	-	-	89,150	89,150	-	-	90,609	90,609
Telephone/Internet	-	-	1,173	1,173	-	-	1,145	1,145
Wages and salaries (note 9)	-	73,993	-	73,993	-	88,028	-	88,028
Other staff costs	-	-	330	330	-	-	585	585
Accountancy	-	-	3,081	3,081	-	-	2,604	2,604
Publicity	735	-	-	735	2,949	-	-	2,949
Legal and professional fees	-	-	13	13	-	-	212	212
Donations	-	2,500	-	2,500	-	-	-	-
Project delivery	-	19,588	-	19,588	-	5,352	-	5,352
Repairs and renewals	-	-	715	715	-	-	11,219	11,219
Insurance	-	-	1,251	1,251	-	-	1,156	1,156
Depreciation	-	968	2,082	3,050	-	1,172	2,082	3,254
Sub-total	735	97,049	97,795	195,579	2,949	94,552	109,612	207,113
Allocation of support and governance costs	<u>29,339</u>	<u>68,457</u>	<u>(97,795)</u>	<u>-</u>	<u>32,884</u>	<u>76,728</u>	<u>(109,612)</u>	<u>-</u>
Total expenditure	<u>30,074</u>	<u>165,506</u>	<u>-</u>	<u>195,579</u>	<u>35,833</u>	<u>171,280</u>	<u>-</u>	<u>207,113</u>

Total governance costs were £2,520 (2020: £2,460)

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8. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Depreciation	3,050	3,254
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiners' remuneration:		
▪ Independent examination (including VAT)	2,520	2,460
▪ Other services (including VAT)	270	162
	<u>270</u>	<u>162</u>

9. Staff costs and numbers

Staff costs were as follows:

	2021 £	2020 £
Gross salaries	16,550	13,388
Employer's pension contributions	407	411
Freelance staff	57,036	74,229
	<u>73,993</u>	<u>88,028</u>

There was one member of staff employed by the charity during the year (2020: 1).

The key management personnel comprised the trustees. They did not receive any remuneration during the current year or prior year.

10. Taxation

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

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For the year ended 28 February 2021

11. Tangible fixed assets

	Berimbaus and other instruments £	Computer equipment £	Fixtures and fittings £	Total £
Cost				
At 1 March 2020	5,975	2,158	10,409	18,542
Additions in year	-	-	-	-
At 28 February 2021	<u>5,975</u>	<u>2,158</u>	<u>10,409</u>	<u>18,542</u>
Depreciation				
At 1 March 2020	4,953	1,880	2,082	8,915
Charge for the year	<u>690</u>	<u>278</u>	<u>2,082</u>	<u>3,050</u>
At 28 February 2021	<u>5,643</u>	<u>2,158</u>	<u>4,164</u>	<u>11,965</u>
Net book value				
At 28 February 2021	<u>332</u>	<u>-</u>	<u>6,245</u>	<u>6,577</u>
At 29 February 2020	<u>1,022</u>	<u>278</u>	<u>8,327</u>	<u>9,627</u>

12. Debtors

	2021 £	2020 £
Trade debtors	<u>9,600</u>	<u>2,700</u>

13. Creditors: amounts due within 1 year

	2021 £	2020 £
Bounce back loan	2,355	-
Trade creditors	3,965	-
Accruals	2,520	2,460
Other taxation and social security	473	492
Director's loan account	-	12,436
	<u>9,313</u>	<u>15,388</u>

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For the year ended 28 February 2021

14. Creditors: amounts due after 1 year

	2021 £	2020 £
Bounce back loan	37,645	-

Loans comprise an unsecured bounce back loan received from Santander, to help mitigate the effects of Covid-19 on the organisation. Interest is payable at a rate of 2.5% from November 2021.

15. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	6,577	6,577
Current assets	29,938	70,250	100,188
Current liabilities	-	(9,313)	(9,313)
Non-current liabilities	-	(37,645)	(37,645)
Net assets at 28 February 2021	29,938	29,869	59,807
Prior year comparative			
	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	9,627	9,627
Current assets	3,775	34,213	37,988
Current liabilities	-	(15,388)	(15,388)
Net assets at 29 February 2020	3,775	28,452	32,227

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16. Movements in funds

	At 1 March 2020 £	Income £	Expenditure £	Transfers between funds £	At 28 February 2021 £
Restricted funds					
Lambeth FF&E	3,775	-	-	(3,775)	-
YLC Early Intervention Provision	-	37,200	(37,200)	-	-
Mayor's Fund Kitchen Social	-	10,460	(10,460)	-	-
City of London Creative					
Kennington	-	34,470	(5,870)	-	28,600
London Sport	-	1,338	-	-	1,338
Elevate	-	7,000	(7,000)	-	-
Total restricted funds	3,775	90,468	(60,530)	(3,775)	29,938
 General funds	 28,452	 132,691	 (135,049)	 3,775	 29,869
Total unrestricted funds	28,452	132,691	(135,049)	3,775	29,869
Total funds	32,227	223,159	(195,579)	-	59,807

Prior year comparative

	At 1 March 2019 £	Income £	Expenditure £	Transfers between funds £	At 29 February 2020 £
Restricted funds					
Lambeth FF&E	3,775	-	-	-	3,775
YLC Early Intervention Provision	-	32,123	(32,123)	-	-
YLC Summer Activity Programme	-	1,307	(1,307)	-	-
YLC CLIPS	-	7,500	-	(7,500)	-
Southwark	-	2,500	(2,500)	-	-
Total restricted funds	3,775	43,430	(35,930)	(7,500)	3,775
 General funds	 11,832	 180,303	 (171,183)	 7,500	 28,452
Total unrestricted funds	11,832	180,303	(171,183)	7,500	28,452
Total funds	15,607	223,733	(207,113)	-	32,227

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Purposes of restricted funds

Lambeth FF&E	Grant to be used on capital items, equipment, fixtures/fittings for the Kennington Park Centre.
YLC Early Intervention Provision	Grant from the Young Lambeth Cooperative for general running costs associated with capoeira provision at the centre and outreach.
Mayor's Fund Kitchen Social	Grant to be used to cover staffing and associated costs to provide activities and food for children during the school holidays.
City of London Creative Kennington	Grant to cover staff costs, equipment, venue and admin costs to establish 3 new creative arts provision for 12 - 19 year olds.
London Sport	Grant to cover staff and equipment costs to establish 2 new satellite clubs targeting inactive 14-19 year olds.
Elevate	Grant to cover staff, admin and equipment costs to train young people in film and photography and devise and produce a short film on issues around identity and race and how it affects young people and their community.

17. Related party transactions

At the prior year end a balance of £12,436 was owed to a trustee, S Moltoni, relating to expenses incurred personally on behalf of the charity. No interest was charged on this loan. This has been fully repaid during 2021.

The charity collaborated on a number of projects with Oxygen Arts during the period, a CIC with 2 directors in common with UINCAP. £12,870 (2020: £nil) was paid to the CIC. There were no amounts outstanding at the year end.