



Future Leisure in Coxhoe

(A company limited by guarantee with charitable status)

Report and Financial Statements

For the Year Ended 31 December 2020

Charity Number: 1145037

Company Number: 07776929

Future Leisure in Coxhoe

Report and accounts for the year ended 31 December 2020

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Declaration

The Directors of Future Leisure in Coxhoe (FLiC) presents its annual report and audited financial statements for period ending 31 December 2020.

Reference and Administration Information

Charity Name:	Future Leisure in Coxhoe (FLiC)
Charity registration number:	1145037
Company registration number:	07776929
Registered Address:	Active Life Centre Linden Grove Coxhoe Durham DH6 4DW

Directors

Michael Lavelle	Chief Executive
Kevin Appleby	Deputy Chief Executive
Wendy Lavelle	Secretary
Candace Gilbert	
Stuart Dunn	
Michael Vasey	
Paul Soler	
Amy Harden	
Keith Barron	

Structure, Governance and Management

FLiC is a charitable company limited by guarantee incorporated on 16 September 2011 and registered as a charity from 13 December 2011. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.00.

The charity was formed to facilitate the transfer of the Active Life Centre @Coxhoe (then known as Coxhoe Leisure Centre) to a community organisation from Durham County Council and so save it from closure. A maximum of 9 directors was agreed and the initial group of directors were elected at a public meeting of volunteers who formed the community organisation to save the facility. The directors were chosen to give a wide area of expertise to reduce the need to bring in potentially costly advisors.

Under the terms of the Memorandum and Articles of Association the directors are excluded from receiving any benefits from the charity (financial or otherwise). They are all aware of this condition but still volunteer their time and expertise for the benefits of the community the charity serves.

The board of directors is made up of 9 posts and is led by the Chief Executive with an identified Deputy and a Secretary. The Chief Executive also currently undertakes the role of Finance Officer with 3 directors and the Centre Manager having signatory powers. 2 signatures are required for any financial activity.

At the first AGM all directors were required to seek re-election but from the second year onwards only 3 directors will be up for re-election each year. At the Board Meeting on April 12 all the directors present expressed a desire to continue. Keith Barron has been a welcome addition to the Board having been added to the team during the year. There have been no other director changes during 2020 so all positions are filled. The directors who are up for re-election this year are Kevin Appleby, Amy Harden and Paul Soler.

A promotional campaign will be undertaken prior to the AGM to ensure a wide mix of potential directors are identified. An election is undertaken for anybody nominated at the AGM and all members of FLiC present have a vote in accordance with the category of membership they hold.

FLiC continue to work closely with Coxhoe & Quarrington Hill Parish Council to ensure the community is well represented in the fulfilment of the FLiC aims and objectives. We also continue to work closely with local businesses, schools, Durham County Council and Councillors and other local community organisations. We still strive to build a relationship with the local doctors surgery.

Objectives and Activities

Our charity's objectives as set out in the articles of association are:

"To further or benefit the inhabitants of Coxhoe and the surrounding areas, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure-time occupation with the objective of improving the conditions of life for the residents." In furtherance of these objects but not otherwise, the trustees shall have power:

"To establish or secure the establishment of a leisure centre."

In order to carry out our aims and objectives and when planning our future activities we have referred to the guidance contained in the Charity Commissions general guidance on public benefit. Specifically, we have acquired a 35 year lease on Coxhoe Leisure Centre which we have renamed the Active Life Centre @Coxhoe.

The focus of delivering public benefit is the Active Life Centre. From this base we have created a focal point of activities for the young and older within our area, those that are able and those that are not so able. All activities are available to all ages and abilities and to members and non-members. These activities include:

- Fully equipped gym
- Fitness classes
- Dance classes
- Numerous sporting activities
- Sports coaching
- Personal training
- Weights room
- Special event / function venue
- Youth clubs and school holiday activities
- Community Room

The History of FLiC and the Active Life Centre

The first target for FLiC was to secure the lease from Durham County Council to operate Coxhoe Leisure Centre and avoid its closure. The first date of transfer was 16 November 2011 under a Tenancy at Will agreement with the commencement of a 35 year lease in March 2012. The lease was granted after consideration of our Business Plan and Coxhoe Leisure Centre was immediately renamed the Active Life Centre @ Coxhoe.

The business plan identified that the £250,000 losses incurred on a yearly basis by Durham County Council would not be eradicated until after 3 years trading. In order to commence trading we secured a one off donation totalling £30,000 from our 2 County Councillors, and £30,000 donated by Coxhoe Parish Council in each of the first 3 years of our tenancy. The third of these yearly donations was received in 2014, however, we are grateful to Coxhoe Parish Council who have committed a yearly amount of £4000 from 2015.

The transfer of the Leisure Centre included the TUPE transfer of 6 full time staff and 2 part time coaches. With the appointment of an experienced manager we were immediately supporting 7 full time staff, numerous coaches, instructors and local businesses. So, not only was there a social and wellbeing benefit to keeping the Centre open, we have also created an economic boost to the local community.

We have secured funding to create a new reception, 2 new studios and a marquee style Events Venue. The staff structure has changed over the years but at the end of 2020 we operated with 7 full time staff, 7 casual staff and continue to be available for apprenticeship and work placement schemes.

In 2017 Lindsey Gibson was appointed as Centre Manager and continues to lead the staff very well. All the staff have been a credit to themselves and have worked very well together to make it an enjoyable experience for everyone to visit the Centre. The directors would like to thank the staff for their continued commitment to the charities aims and objectives and for making the member experience so enjoyable and possible during the past Covid19 blighted 12 months.



Achievements and Performance

The year 2020 (and probably 2021) will forever be remembered as the year(s) of coronavirus and Covid19. Our thoughts go to everyone who has been badly affected by this deadly virus.

As an organisation we have been affected financially by the need to have periods of closure and/or national lockdown which have meant we were closed from the end of March to the end of July, then again from the beginning of November to the beginning of December. In addition, in some of the periods when it was considered safe to open we were severely restricted by regulations in the activities we could provide.

A lot of time, effort, finance and commitment was put into making sure that we provided a safe and workable environment for our staff, members and visitors. We consulted with National Governing Bodies, Local Government, and the Leisure Sector Leaders to ensure we did everything possible to ensure the safety of everyone in our community. This was achieved with minimum fuss but from the number of visitors we had and the positive comments we received it was appreciated.

And it was successful. The policies and procedures we implemented contributed to keeping everyone safe with no members of staff contracting Covid19 and no virus transfer between members/visitors.

During 2020 we were unable to provide the popular School Holiday Activities due to Covid19 but hope to be allowed in 2021. In addition we had connected with other providers within the village and were ready to begin a merged Toddler Group on at least 2 mornings a week which we will commence as soon as permitted.

The Youth Clubs and other private bookings such as slimming groups and the social get togethers after exercise classes were also suspended but will be back in 2021.

In 2019 the Coxhoe Trail Run was sold out but the 2020 event, like many other events worldwide, had to be cancelled. It is now established as an event within local running clubs and within the community as a fun run so we look forward to hosting it again in Sept 2021.

Squash and Badminton was restricted to single households when we were open but the National Governing Bodies of indoor team sports confirmed that they were not permissible. This has especially affected Coxhoe Crusaders Netball Team who are based at the Active Life Centre and the Durham City Roller Angels.

For some periods of the year Fitness Classes were allowed as normal, other periods they were allowed but with big restrictions, and at other times they were not allowed at all. During the periods of restriction we moved the classes into the Main Hall as the restrictions had also affected the normal Hall activities and so gave us the availability of the bigger space.

During the periods we were open the Gym was in use but with strict regulations in place to comply with all the Government Regulations and requirements. At the beginning of 2020 we agreed to access our Sink Fund to replace some of the older, outdated Gym equipment and a contract was signed to do so. This was installed in August which have proven very successful in further emphasising the modern, up to date Gym experience.

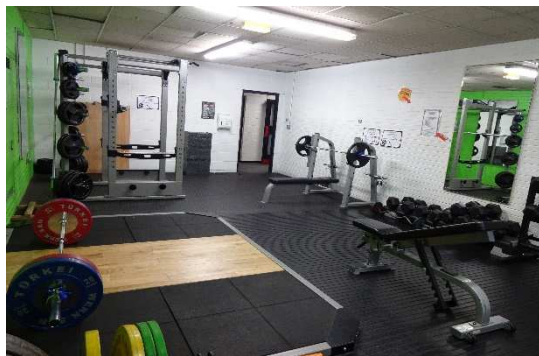
In addition to the Gym, some outdoor activities were allowed for certain periods of time within the year. These included 5-a-side and Walking Football. Having an outside 3G pitch

proved invaluable to provide some much needed exercise and social interaction for some of the most vulnerable within our community.

Many family events were affected during 2020 due to the pandemic with weddings, christenings, birthday parties etc having to be postponed or cancelled altogether. We hope to welcome everyone back next year.

During the first 8 years we reduced the losses from £250,000 per year to a point where we now confidently predict a yearly surplus. This is a massive achievement which we continue to be very proud of. However, our ninth year of operation was not a predictable year and we had a trading loss, detailed in the 2020 accounts. Despite this loss, and because of the work done over the previous 8 years, we are still able to move forward in a healthy position. Again, we are very proud of this achievement.

Our membership figures have been hit by the pandemic so on 1st January 2021 our membership numbers were 467 (down 199) which includes short term and annual members.



Future Plans

In our report for 2019 we stated the following

We have attempted to implement a GP referral scheme which requires a connection with local doctor surgeries. So far these efforts have been unsuccessful but we will continue to try and engage with the local surgeries as this scheme would be a huge benefit to the health and wellbeing of our community.

We have identified an improvement that is required for the Reception Area. We currently have a small space for members to sit and wait for their class to start which doubles as a waiting area for parents etc whilst a class or school holiday activity completes. This area is accessed by the main door into reception and therefore receives the full 'force' of the wind tunnel created by a constantly opening and closing of the only door. This also affects the reception staff. To try and combat the problem the heating is constantly being utilised, increasing costs, but without much benefit.

Therefore, in 2020 we will explore the possibility of creating a small extension to the building at the point of entrance to stop the wind tunnel effect and to create a much more friendly waiting / coffee bar reception area. This will give a better working environment for the staff, reduce the heating costs, create a welcoming experience for the parents etc and in turn generate income from coffee/vending sales.

Further improvement to the Gym will be explored. This would involve the costings towards a partition between the raised area of the Gym and the Main Hall below.

We are supporting Coxhoe Parish Council in their plan to resurrect the cricket pitch and will continue to provide a base for any activities they can get off the ground.

Due to Covid19 it was not possible to undergo any of the above during 2020 and it is not looking like it will be possible in 2021 either so we are hoping to commence the above in 2022.

Our immediate plans for 2021 will be to continue our good work for the community and improve our visitor numbers, memberships etc back to get back to the pre Covid19 levels.



Financial Review

The financial position of the Active Life Centre was very poor when the transfer was made but the staff and directors have worked very well together to eradicate the trading loss. According to DCC they were losing approximately £250,000 per year but the turn around has been so great that we expect to increase our Reserve/Sink Fund account each year.

However, the pandemic of 2020 could not have been predicted or avoided. The financial strength that we have worked hard to create has still enabled us to move forward with confidence despite the losses of the year.

Before the pandemic hit the country we committed to purchasing new Gym Equipment. This was installed after the first lockdown in August and paid from the Sink Fund.

During the periods of closure we accessed the Government Furlough Scheme and the Government Grant schemes, none of which need repaying. Financially speaking we have been 'knocked back' at least 2 years but without these schemes the financial picture would look much worse.

During the first lockdown we applied for £10,000 from Sport England which was granted and for which we are very grateful.

We have made a claim to our insurance company under the Business Interruption Policy but this has not been resolved by the end of 2020.

The directors cannot thank the staff enough for their continued hard work and commitment during these trying times.

The board of directors have given consideration to a Reserves Policy. The importance of building reserves is understood and is constantly under review. At the end of 2020 our Reserve Account had a balance of £50361.62. In addition, a balance of £43307.17 was in the main daily business account.

The accompanying year end accounts have been prepared by Tracy Lewis Bowman to provide an independent assessment of FLiC's finances.

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that ,on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.



Michael J Lavelle
Trustee

Future Leisure in Coxhoe

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 31 December 2020

I report to the Trustees on my examination of the financial statements of the charity on pages 12 to 17 for the year ended 31 December 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on from page 18.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 9, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



Tracy Lewis Bowman - Independent Examiner

Association of Accounting Technicians

3 Bonnie Grove

Byers Green

Spennymoor

County Durham

DL16 7QH

This report was signed on 13 April 2021

Future Leisure in Coxhoe - Statement of Financial Activities for the year ended 31 December 2020

Statement of Financial Activities for the year ended 31 December 2020

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £	2019 £
Income & Endowments from:					
Donations & Legacies	A1	107,148	-	107,148	14,024
Charitable activities	A2	134,999	-	134,999	272,830
Other trading activities	A3	3,409	-	3,409	43,228
Investments	A4	120	-	120	187
Other	A5	480	-	480	165
Total income	A	246,156	-	246,156	330,434
Expenditure on:					
Raising funds	B1	4,781	-	4,781	26,826
Charitable activities	B2	255,792	-	255,792	279,390
Total expenditure	B	260,573	-	260,573	306,216
Net income for the year		(14,417)	-	(14,417)	24,218
Net income after transfers	A-B-C	(14,417)	-	(14,417)	24,218
Net movement in funds		(14,417)	-	(14,417)	24,218
Reconciliation of funds:-	E				
Total funds brought forward		188,412	-	188,412	164,194
Total funds carried forward		173,995	-	173,995	188,412

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 18 to 35 form an integral part of these accounts.

Future Leisure in Coxhoe - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income & Endowments from:				
Donations & Legacies	A1	7,336	6,688	14,024
Charitable activities	A2	272,830	-	272,830
Other trading activities	A3	43,228	-	43,228
Investments	A4	187	-	187
Other	A5	165	-	165
Total income	A	323,746	6,688	330,434
Expenditure on:				
Raising funds	B1	26,826	-	26,826
Charitable activities	B2	279,390	-	279,390
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	B	306,216	-	306,216
Net gains on investments	B4	-	-	-
Net income for the year		17,530	6,688	24,218
Transfers between funds	C	9,523	(9,523)	-
Net income after transfers		27,053	(2,835)	24,218
Net movement in funds		27,053	(2,835)	24,218
Reconciliation of funds:-	E			
Total funds brought forward		161,359	2,835	164,194
Total funds carried forward		188,412	-	188,412

All activities derive from continuing operations

The notes attached on pages 18 to 35 form an integral part of these accounts.

Statement of Total Recognised Gains and Losses for the year ended 31 December 2020

	2020 £	2019 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	(14,897)	17,365
Realised gains/(losses) on the disposal of tangible fixed assets	480	165
Realised gains on disposals of social investments which are programme related	-	-
Income from operations before tax in the Statement of Financial Activities	(14,417)	17,530
Add/(deduct) non income and expenditure items:-		
Grants for the acquisition of fixed assets	-	6,688
Net Movement in funds before taxation	(14,417)	24,218
Funds generated in the year as shown on Statement of Financial Activities	(14,417)	24,218

The notes attached on pages 18 to 35 form an integral part of these accounts.

Future Leisure in Coxhoe - Resources applied in the year ended 31 December 2020 towards fixed assets for Charity use:-

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	(14,417)	24,218
Resources applied on functional fixed assets	(16,672)	(22,063)
Other applications of funds	-	-
Net resources available to fund charitable activities	(31,089)	2,155

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 18 to 35 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 December 2020

Revenue accumulated funds

	Unrestricted	Restricted	Total	Last year Total Funds
	Funds	Funds	Funds	
	2020	2020	2020	2019
	£	£	£	£
Accumulated funds brought forward	188,412	-	188,412	164,194
Recognised gains and losses before transfers	(14,417)	-	(14,417)	24,218
	173,995	-	173,995	188,412
Closing revenue funds	173,995	-	173,995	188,412

Summary of funds

	Unrestricted	Restricted	Total	Last Year Total Funds
	and	Funds	Funds	
	Designated funds			
	2020	2020	2020	2019
	£	£	£	£
Revenue accumulated funds	173,995	-	173,995	188,412

The notes attached on pages 18 to 35 form an integral part of these accounts.

Future Leisure in Coxhoe**Income and Expenditure Account for the year ended 31 December 2020 as required by the Companies Act 2006**

	2020 £	2019 £
Income		
Income from operations	245,556	323,394
Investment income and interest		
Interest receivable	120	187
Gross income in the year before exceptional items	245,676	323,581
Exceptional items:		
Realised gains on disposals of tangible fixed assets held for the charity's own use	480	165
Gross income in the year including exceptional items	246,156	323,746
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	226,086	252,109
Depreciation and amortisation	27,918	25,781
Fundraising costs	4,781	26,826
Governance costs	1,500	1,500
Interest payable	288	-
Realised losses on disposals of social investments which are programme related		-
Total expenditure in the year	260,573	306,216
Net income before tax in the financial year	(14,417)	17,530
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	(14,417)	17,530
Retained surplus for the financial year	(14,417)	17,530

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 35 form an integral part of these accounts.

Future Leisure in Coxhoe - Balance Sheet as at 31 December 2020

	Notes	SORP Ref	2020 £	2019 £
Fixed assets		A		
Tangible assets	12	A2	88,599	90,325
Current assets		B		
Stocks		B1	3,937	3,937
Debtors	14	B2	8,876	3,067
Cash at bank and in hand		B4	94,733	103,410
Total current assets			<u>107,546</u>	<u>110,414</u>
Creditors: amounts falling due within one year	15	C1	<u>(20,531)</u>	<u>(12,327)</u>
Net current assets			87,015	98,087
			<u>175,614</u>	<u>188,412</u>
Net assets				
Creditors: amounts falling due after more than one year	16	C2	(1,619)	-
The total net assets of the charity			<u>173,995</u>	<u>188,412</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

- -

Unrestricted Funds

Unrestricted Revenue Funds	19	D3	173,995	188,412
			173,995	188,412

Designated Funds

Total charity funds			<u>173,995</u>	<u>188,412</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

MJL

Michael J Lavelle

Trustee

Approved by the board of trustees on 13 April 2021

The notes attached on pages 18 to 35 form an integral part of these accounts.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020**1 Accounting policies***Policies relating to the production of the accounts.***Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are dependent on trading revenues as well as grant aid and voluntary donations. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to **31 December 2021**, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non-exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020**Accounting for deferred income and income received in advance**

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees' value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 7.

Policies relating to assets, liabilities and provisions and other matters.***Tangible fixed assets***

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Alterations	10 yrs	straight line
Gym Equipment	5yrs	straight line
3G Pitch	10yrs	straight line
Office Equipment	3yrs	straight line

NOTES TO THE ACCOUNTS**FOR THE YEAR ENDED 31ST DECEMBER 2020****Accounting for capital grants and fixed asset funds.**

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 11.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Stocks and work in progress

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

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Financial instruments including cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

NOTES TO THE ACCOUNTS**FOR THE YEAR ENDED 31ST DECEMBER 2020****Leasing and hire purchase contracts and commitments**

Assets held under finance leases and hire purchase contracts, which are those where substantially all the risks and rewards of ownership of the asset have passed to the charity, are capitalised in the balance sheet and depreciated over their useful lives. The corresponding lease or hire purchase obligation is treated in the balance sheet as a liability.

The interest element of the rental obligations is charged to the profit and loss account over the period of the lease and represents a constant proportion of the balance of capital repayments outstanding.

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

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

There are no designated funds

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020**4 Significance of financial instruments to the charity's position**

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.

5 Net surplus before tax in the financial year

	2020 £	2019 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	27,918	25,781
Pension costs	<u>1,691</u>	<u>2,563</u>

6 Interest payable

	2020 £	2019 £
Hire Purchase interest	288	-

7 The contribution of volunteers

The charity is grateful for the support of its volunteers, which is much appreciated. The charity had 32 volunteers who donated 220 hours of their time stewarding events and building maintenance. It is estimated that without the help of volunteers, the Trail Run in September would need to find the equivalent of over £1200 to obtain similar services. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020**8 Staff costs and emoluments**

<i>Salary costs</i>	2020	2019
	£	£
Gross Salaries excluding trustees and key management personnel	143,116	135,487
Employer's National Insurance for all staff	6,078	5,453
Employer's operating costs of defined contribution pension schemes	1,691	2,563
Total salaries, wages and related costs	150,885	143,503

The average number of part time staff employed in the year was	7	8
The average number of full time staff employed in the year was	7	7
The estimated full time equivalent number of all staff employed in the year was	14	15

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	13	14
Engaged on publicity activities	-	-
Engaged on fundraising activities	-	-
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	14	15

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum

9 Defined contribution pension schemes

The charity operates a defined contribution pension scheme, the costs of which are shown above.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

10 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

11 Deferred income - Unrestricted and Designated funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end	Deferred at year end
	£	£	£	£	£
Payment on Account by Customer	3,020	3,020	-	-	-
Memberships for November 2020	-	-	-	8,046	8,046
Total	<u>3,020</u>	<u>3,020</u>	<u>-</u>	<u>8,046</u>	<u>8,046</u>

	2020 £	2019 £
These deferrals are included in creditors	<u>8,046</u>	<u>3,020</u>

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end	Deferred at year end
	£	£	£	£	£
Payment on Account by Customer	-	-	-	3,020	3,020
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,020</u>	<u>3,020</u>

	2019 £	2018 £
These deferrals are included in creditors	<u>3,020</u>	<u>-</u>

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020**12 Tangible fixed assets**

<i>Current Year</i>	Alterations	Gym Equipment	3G Pitch	Office Equipment	Total
	£	£	£	£	£
Cost					
At 1 January 2020	132,146	53,986	49,883	7,327	243,342
Additions	-	25,529	-	663	26,192
Disposals	-	(10,000)	-	-	(10,000)
At 31 December 2020	132,146	70,178	49,883	7,327	259,534
Depreciation					
At 1 January 2020	73,812	44,887	29,929	4,389	153,017
Charge for the year	13,215	7,717	4,988	1,998	27,918
On disposals	-	(10,000)	-	-	(10,000)
At 31 December 2020	87,027	42,604	34,917	6,387	170,935
Net book value					
At 31 December 2020	45,119	27,574	14,966	940	88,599
At 31 December 2019	58,334	9,099	19,954	2,938	90,325

Net book value of assets included above which were funded by restricted funds and where the charity is required under the terms of the gift to hold the asset on an ongoing basis.

	2020	2019
	£	£
Total of assets funded by restricted funds	37,178	45,887

13 Stocks & Work in Progress

	2020	2019
	£	£
Stocks before write downs –For fund raising activities	3,937	3,937
	3,937	3,937

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020**14 Debtors**

	2020	2019
	£	£
Trade debtors	1,125	995
Prepayments and accrued income	7,751	2,072
	<u>8,876</u>	<u>3,067</u>

15 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	6,356	2,127
Accruals	2,627	4,106
Deferred Income - Unrestricted & designated funds	8,046	3,020
Finance lease and HP contracts	555	-
PAYE, NIC VAT and other taxes	2,364	2,182
Other creditors	-	198
	<u>19,948</u>	<u>11,633</u>

Defined contribution pension scheme liabilities due within one year	<u>583</u>	<u>694</u>
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16 Creditors: amounts falling due after one year

	2020	2019
	£	£
Finance lease and HP contracts	1,619	-

17 Income and Expenditure account summary

	2020	2019
	£	£
At 1 January 2020	181,724	164,194
Surplus after tax for the year	(14,417)	17,530
At 31 December 2020	<u>167,307</u>	<u>181,724</u>

18 No related party transactions

There were no transactions with related parties in the year.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

19. Fund Movements

	Balance at 1 January 2020	Incoming resources	Outgoing resources	Transfers between funds	Balance at 31 December 2020
	£	£	£	£	£
<u>Unrestricted</u>					
Donations/Grants	-	107,148	-	(107,148)	-
General funds	188,412	139,008	260,573	107,148	173,995
	188,412	246,156	260,573	-	173,995
TOTAL FUNDS	188,412	246,156	260,573	-	173,995

The purposes for which the funds as detailed in note 19 are held by the charity are:-
Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Unrestricted Revaluation Reserve	This fund represents the unrestricted surplus arising on the revaluation of the charity's assets.
Designated Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.

Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

Detailed analysis of income and expenditure for the year ended 31 December 2020 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

20 Donations, Grants and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Donations and gifts from individuals				
Small donations individually less than £1000	1,968	-	1,968	227
Total donations and gifts from individuals	1,968	-	1,968	227
	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Revenue grants from government and public bodies				
HMRC Coronavirus Job Retention Scheme	57,405	-	57,405	-
Durham County Council - Covid Grant	33,775	-	33,775	-
Durham County Council - Repairs	-	-	-	1,833
Total public sector revenue grants	91,180	-	91,180	1,833
	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Revenue grants and donations from non public bodies				
CAF	-	-	-	5,276
ESC Lottery Fund	10,000	-	10,000	-
Coxhoe Parish Council	4,000	-	4,000	-
Total private sector revenue grants	14,000	-	14,000	5,276

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Capital grants from government and public bodies				
GBS - gym development	-	-	-	6,688
Total public sector capital grants	-	-	-	6,688

All the grants in the prior year were unrestricted.

Capital grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Prior Year	-	6,688	6,688

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	107,148	-	107,148	14,024
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All the donations and gifts in the prior year were unrestricted.

Prior year

<i>Prior year</i>		Unrestricted Funds	Restricted Funds	Prior Year Total Funds
		2019	2019	2019
		£	£	£
Total Donations, Grants and Legacies	A1	7,336	6,688	14,024

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

21 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total funds 2019 £
Primary purpose and ancillary trading				
Membership of centre	71,848	-	71,848	151,421
Facility Use	47,544	-	47,544	106,409
Sales of goods and services made or provided by beneficiaries	15,607	-	15,607	15,000
Total Primary purpose and ancillary trading	134,999	-	134,999	272,830

22 Total Income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Total income from charitable trading	134,999	-	134,999	272,830
Total from charitable activities A2	134,999	-	134,999	272,830

23 Income from other, non charitable, trading activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Trading activities to raise funds for the charity	3,409	-	3,409	36,729
Income from fundraising events	-	-	-	5,877
Sale of bought in goods	-	-	-	622
Total from other activities A3	3,409	-	3,409	43,228

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

24 Investment income

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Bank Interest Receivable		120	-	120	187
Total investment income	A4	120	-	120	187

25 Other income and gains

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Current year					
Summary of Realised Gains					
Realised gains on disposals of tangible fixed assets held for the charity's own use		480	-	480	165
Total other income	A5	480	-	480	165

26 Expenditure on charitable activities - Direct spending

		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Gross wages and salaries - charitable activities		143,116	-	143,116	135,487
Employers' NI - Charitable activities		6,078	-	6,078	5,453
Defined contribution pension costs - charitable activities		1,691	-	1,691	2,563
Travel and Subsistence - Charitable Activities		40	-	40	88
Repairs to gym equipment		1,146	-	1,146	1,879
Coaches		11,773	-	11,773	27,804
uniforms		-	-	-	192
Equipment expenses		1,370	-	1,370	2,443
Training		330	-	330	678
Total direct spending	B2a	165,544	-	165,544	176,587

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020

27 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
<i>Premises Expenses</i>				
Rates and water charges	1,407	-	1,407	1,481
Light heat and power	15,813	-	15,813	24,367
Cleaning and waste management	4,839	-	4,839	6,761
Premises repairs, renewals and maintenance	13,470	-	13,470	13,013
Property insurance	4,998	-	4,998	5,433
<i>Administrative overheads</i>				
Telephone, fax and internet	1,995	-	1,995	2,175
Postage	-	-	-	6
Stationery and printing	160	-	160	807
Photocopying and printing	116	-	116	1,393
Subscriptions	122	-	122	75
Hire of equipment	3,358	-	3,358	3,358
Software licences and expenses	1,800	-	1,800	41
Advertising and marketing	477	-	477	563
Sundry expenses	122	-	122	42
Information Technology	1,608	-	1,608	1,221
PAT tests	-	-	-	386
Licences & Permits	5,488	-	5,488	6,271
Bad debts	50	-	50	-
<i>Professional fees paid to advisors other than the auditor or examiner</i>				
Accountancy fees other than examination or audit fees	655	-	655	885
Other legal and professional	1,200	-	1,200	503
<i>Financial costs</i>				
Bank charges	306	-	306	910
Card machine charge & DD charges	2,558	-	2,558	5,831
Hire Purchase interest	288	-	288	-
Depreciation & Amortisation in total for the period	27,918	-	27,918	25,781
Support costs before reallocation	88,748	-	88,748	101,303
Total support costs - Current Year	88,748	-	88,748	101,303

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

The basis of allocation of costs between activities is described under accounting policies

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020**28 Other Expenditure - Governance costs**

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2020	2020	2020	2019
	£	£	£	£
Independent Examiner's fees	1,500	-	1,500	1,500
Total Governance costs	1,500	-	1,500	1,500

All the expenditure in the prior year was unrestricted.

29 Total Charitable expenditure

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020	2020	2020	2019
		£	£	£	£
Total direct spending	B2a	165,544	-	165,544	176,587
Total support costs	B2d	88,748	-	88,748	101,303
Total Governance costs	B2e	1,500	-	1,500	1,500
Total charitable expenditure	B2	255,792	-	255,792	279,390

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
		2019	2019	2019
		£	£	£
Total direct spending	B2a	176,587	-	176,587
Total support costs	B2d	101,303	-	101,303
Total Governance costs	B2e	1,500	-	1,500
Total charitable expenditure	B2	279,390	-	279,390

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER 2020**30 Expenditure on raising funds and costs of investment management**

<i>Current Year</i>		Current year	Current year	Current	Prior
		Unrestricted	Restricted	year	Year
		Funds	Funds	Total	Total
		2020	2020	Funds	Funds
		£	£	2020	2019
				£	£
Refunds		2,370	-	2,370	714
Cost of fundraising activities		647	-	647	7,098
Fundraising trading costs		1,764	-	1,764	19,992
Costs of non primary purpose trading		-	-	-	2,959
Movement in stock for non primary purpose trading		-	-	-	(3,937)
Total fundraising costs	B1	4,781	-	4,781	26,826

All the expenditure in the prior year was unrestricted.

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