ANTZ JUNCTION

England & Wales · Charity number 1150712

Details

Status	Registered
Legal form	Charitable company
Company number	08233228
Registered	2013-02-06
Register	View on the Charity Commission register

Contact

Address	The Piccadilly Business Centre Unit C Aldow Enterprise Park Blackett Street Manchester M12 6AE
Phone	0161 989 5290
Email	info@antzjunction.com
Website	www.antzjunction.com

Activities

Objects: THE RELIEF OF UNEMPLOYMENT FOR THE BENEFIT OF THE PUBLIC IN SUCH WAYS AS MAY BE THOUGHT FIT, INCLUDING ASSISTANCE TO FIND EMPLOYMENT.

Activities: At Antz Junction, we believe everyone should have the opportunity to overcome barriers and achieve their fullest potential. To have that feeling of worth and contribute to society. Our ethos is all about empowerment. Enabling people to make decisions for themselves, set their own actions, fulfil their potential and have a purpose.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Other Charitable Purposes
- **Who:** People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** SALFORDMANCHESTERBOLTON
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-28	£181,249	£211,424	-	-
2023-09-28	£240,940	£300,427	-	-
2022-09-28	£284,853	£285,738	-	-
2021-09-28	£155,131	£221,307	-	-
2020-09-28	£204,484	£167,769	-	-

Trustees

Name	Role	Appointed
jeanette pemberton	Chair	2025-02-01
DOROTHY ELIZABETH GARNER		2013-08-09

ANTZ JUNCTION

England & Wales - Charity number 1150712

Accounts

Charity number: 1150712
Company number: 08233228

(England and Wales)

Antz Junction

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 September 2024

Antz Junction
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For the year ended 30 September 2024

Antz Junction
Report of the Trustees
For the year ended 30 September 2024

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 30 September 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

FINANCIAL REVIEW

The trustees consider the financial position to be satisfactory.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Antz Junction
Charity registration number	1150712
Company registration number	08233228
Principal address	Office 4 22 Spaces Peter House Oxford Street Manchester M1 5AN

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Ms Dorothy Garner
Mr Mike Newman
Mrs Jeanette Pemberton

Independent examiners	CMA Accountancy Ltd 39 Skull House Lane Appley Bridge Wigan WN6 9DR

Approved by the Board of Trustees and signed on its behalf by

10 June 2025

Mrs Jeanette Pemberton

Antz Junction
Independent Examiners Report to the Trustees
For the year ended 30 September 2024

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordanc the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the Company are not required to be a under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carri under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the C Commission under section 145(5)(b) of the 2011 Act.

Independent examiners statement

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

1. accounting records were not kept in respect of the 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 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.

Chris Alcock
ACMA
CMA Accountancy Ltd
39 Skull House Lane
Appley Bridge
Wigan
WN6 9DR

10 June 2025

Antz Junction
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 30 September 2024

	Notes	Unrestricted funds £	202
Income and endowments from:			
Donations and legacies	2	150,370	194,99
Other trading activites		30,879	45,94
Total		**181,249**	**240,94**
Expenditure on:			
Charitable activities	5/6	(211,424)	(300,427
Total		**(211,424)**	**(300,427**
Net expenditure		**(30,175)**	**(59,487**
Reconciliation of funds			
Total funds brought forward		(88,885)	(29,398
Total funds carried forward		**(119,060)**	**(88,885**

Registered Number : 08233228

Antz Junction
Statement of Financial Position
As at 30 September 2024

	Notes	2024	202:
		£	!
Fixed assets			
Tangible assets	9	3,903	4,59:
		3,903	**4,59:**
Current assets			
Debtors	10	-	92'
Cash at bank and in hand		(810)	12,71!
		(810)	**13,64:**
Creditors: amounts falling due within one year	11	(118,674)	(95,671
Net current assets		**(119,484)**	**(82,029**
Total assets less current liabilities		**(115,581)**	**(77,437**
Creditors: amounts falling due after more than one year	12	(3,479)	(11,448
Net assets		**(119,060)**	**(88,885**
The funds of the charity			
Unrestricted income funds		(119,060)	(88,885
Total funds		**(119,060)**	**(88,885**

For the year ended 30 September 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relat small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the prepara accounts.These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mrs Jeanette Pemberton

10 June 2025

Antz Junction
Notes to the Financial Statements
For the year ended 30 September 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006. Antz Junction 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(s).

Going concern

There are no material uncertainties about the charity's ability to continue. Grant income for the following financial year has been secured to ensure continued activity.

Funds

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the trustees for particular future projects or committment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	15% Reducing balance
Furniture,fittings, tools and	15% Reducing balance

Stocks and work in progress

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Income from donations and legacies

	2024	202
	£	
Unrestricted funds		
Donations received	3,826	8,76
Grants received	146,544	186,22
	150,370	**194,99**

5. Costs of charitable activities by fund type

	2024	202[illegible]
	£	[illegible]
Unrestricted funds		
Support costs	211,424	300,42[illegible]

6. Costs of charitable activities by activity type

	2024	202[illegible]
	£	[illegible]
Activity 1	211,424	300,42[illegible]

7. Staff costs and emoluments

Total staff costs for the year ended 30 September 2024 were:

	2024	202[illegible]
	£	[illegible]
Salaries and wages	139,187	179,15[illegible]
Social security costs	7,391	12,32[illegible]
Pension costs	3,035	4,28[illegible]
	149,612	**195,75[illegible]**

	2024	202[illegible]
Employees	6	[illegible]
	6	**6**

8. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activites are for unrestricted funds.

Antz Junction
Notes to the Financial Statements Continued
For the year ended 30 September 2024

9. Tangible fixed assets

Cost or valuation	Furniture,fittin gs, tools and £	Computer Equipment £	Tota
At 01 October 2023	456	33,118	33,57
At 30 September 2024	**456**	**33,118**	**33,57**
Depreciation			
At 01 October 2023	408	28,574	28,98
Charge for year	7	682	68
At 30 September 2024	**415**	**29,256**	**29,67**
Net book values			
At 30 September 2024	**41**	**3,862**	**3,90**
At 30 September 2023	**48**	**4,544**	**4,59**

The depreciation charge for the year is £(2,164) in respect of assets leased under finance leases or hire purchase contracts.

10. Debtors

	2024 £	202
Amounts due within one year:		
Trade debtors	-	20
Prepayments and accrued income	-	72
	-	**92**

11. Creditors: amounts falling due within one year

	2024	202
	£	
Loans and overdrafts	9,512	12,69
Trade creditors	11,749	20,34
Other creditors	84,988	50,37
Accruals and deferred income	12,425	12,25
	118,674	**95,67**

The following liabilities disclosed under creditors falling due within one year are secured by the charity:

Bank loans and overdrafts	9,512	12,69
	9,512	**12,69**

12. Creditors: amounts falling due after more than one year

	2024	202
	£	
Loans and overdrafts	3,479	11,44
	3,479	**11,44**

The following liabilities disclosed under creditors falling due after more than one year are secured by the charity:

Bank loans and overdrafts	3,479	11,44
	3,479	**11,44**

13. Company limited by guarantee

Antz Junction is a company limited by guarantee and accordingly does not have a share capital.

Accounts

Charity number: 1150712
Company number: 08233228

(England and Wales)

Antz Junction

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 September 2023

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For the year ended 30 September 2023

Antz Junction
Report of the Trustees
For the year ended 30 September 2023

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 30 September 2023. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

FINANCIAL REVIEW

The trustees consider the financial position to be satisfactory.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Antz Junction
Charity registration number	1150712
Company registration number	08233228
Principal address	Office 4 22 Spaces Peter House Oxford Street Manchester M1 5AN

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Independent examiners	CMA Accountancy Ltd 39 Skull House Lane Appley Bridge Wigan WN6 9DR

Approved by the Board of Trustees and signed on its behalf by

26 June 2024

Mr Oliver Cavaliere

Antz Junction
Independent Examiners Report to the Trustees
For the year ended 30 September 2023

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordanc the requirements of the Companies Act 2006 ('the 2006 Act'). Having satisfied myself that the accounts of the Company are not required to be a under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts carri under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the C Commission under section 145(5)(b) of the 2011 Act.

Independent examiners statement

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

1. accounting records were not kept in respect of the 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 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.

Chris Alcock
ACMA
CMA Accountancy Ltd
39 Skull House Lane
Appley Bridge
Wigan
WN6 9DR

26 June 2024

Antz Junction
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 30 September 2023

	Notes	Unrestricted funds £	202
Income and endowments from:			
Donations and legacies	2	194,992	221,32
Other trading activites		45,948	63,53
Total		**240,940**	**284,85**
Expenditure on:			
Charitable activities	5/6	(300,427)	(285,738
Total		**(300,427)**	**(285,738**
Net expenditure		**(59,487)**	**(885**
Reconciliation of funds			
Total funds brought forward		(29,398)	(28,513
Total funds carried forward		**(88,885)**	**(29,398**

Registered Number : 08233228

Antz Junction
Statement of Financial Position
As at 30 September 2023

	Notes	2023	202:
		£	!
Fixed assets			
Tangible assets	9	4,592	5,40:
		4,592	**5,40:**
Current assets			
Debtors	10	927	10,81
Cash at bank and in hand		12,715	12,41
		13,642	**23,22!**
Creditors: amounts falling due within one year	11	(95,671)	(36,365
Net current assets		**(82,029)**	**(13,140**
Total assets less current liabilities		**(77,437)**	**(7,738**
Creditors: amounts falling due after more than one year	12	(11,448)	(21,660
Net assets		**(88,885)**	**(29,398**
The funds of the charity			
Unrestricted income funds		(88,885)	(29,398
Total funds		**(88,885)**	**(29,398**

For the year ended 30 September 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relat small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the prepara accounts.These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr Oliver Cavaliere

26 June 2024

Antz Junction
Notes to the Financial Statements
For the year ended 30 September 2023

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006. Antz Junction 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(s).

Going concern

There are no material uncertainties about the charity's ability to continue. Grant income for the following financial year has been secured to ensure continued activity.

Funds

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the trustees for particular future projects or committment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	15% Reducing balance
Furniture,fittings, tools and	15% Reducing balance

Stocks and work in progress

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Income from donations and legacies

	2023	202:
	£	!
Unrestricted funds		
Donations received	8,765	14,79!
Grants received	186,227	206,52!
	194,992	**221,32:**

Antz Junction
Notes to the Financial Statements Continued
For the year ended 30 September 2023

5. Costs of charitable activities by fund type

	2023	202
	£	
Unrestricted funds		
Support costs	300,427	285,73

6. Costs of charitable activities by activity type

	2023	202
	£	
Activity 1	300,427	285,73

7. Staff costs and emoluments

Total staff costs for the year ended 30 September 2023 were:

	2023	202
	£	
Salaries and wages	179,150	182,61
Social security costs	12,328	12,65
Pension costs	4,280	71
	195,758	**195,98**

	2023	202
Employees	6	[illegible]
	6	**6**

8. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activites are for unrestricted funds.

Antz Junction
Notes to the Financial Statements Continued
For the year ended 30 September 2023

9. Tangible fixed assets

Cost or valuation	Furniture,fittin gs, tools and	Computer Equipment	Tota
	£	£	
At 01 October 2022	456	33,118	33,57
At 30 September 2023	**456**	**33,118**	**33,57**
Depreciation			
At 01 October 2022	399	27,773	28,17
Charge for year	9	801	81
At 30 September 2023	**408**	**28,574**	**28,98**
Net book values			
At 30 September 2023	**48**	**4,544**	**4,59**
At 30 September 2022	**57**	**5,345**	**5,40**

The depreciation charge for the year is £(1,878) in respect of assets leased under finance leases or hire purchase contracts.

10. Debtors

	2023	202
	£	
Amounts due within one year:		
Trade debtors	200	3,31
Prepayments and accrued income	727	
Other debtors	-	7,50
	927	**10,81**

Antz Junction
Notes to the Financial Statements Continued
For the year ended 30 September 2023

11. Creditors: amounts falling due within one year

	2023	202
	£	
Loans and overdrafts	12,698	12,69
Trade creditors	20,344	2,10
Other creditors	50,379	9,31
Accruals and deferred income	12,250	12,25
	95,671	**36,36**

The following liabilities disclosed under creditors falling due within one year are secured by the charity:

Bank loans and overdrafts	12,698	12,69
	12,698	**12,69**

12. Creditors: amounts falling due after more than one year

	2023	202
	£	
Loans and overdrafts	11,448	21,66
	11,448	**21,66**

The following liabilities disclosed under creditors falling due after more than one year are secured by the charity:

Bank loans and overdrafts	11,448	21,66
	11,448	**21,66**

13. Company limited by guarantee

Antz Junction is a company limited by guarantee and accordingly does not have a share capital.

ANTZ JUNCTION

England & Wales - Charity number 1150712

Accounts

Charity number: 1150712

Company number: 08233228

(England and Wales)

Antz Junction

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 September 2022

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For the year ended 30 September 2022

Antz Junction
Report of the Trustees
For the year ended 30 September 2022

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financi statements for the charitable company for the year ended 30 September 2022. The Trustees have adopted the provisions Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 Janua 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running charity (PB2)'.

FINANCIAL REVIEW

The trustees consider the financial position to be satisfactory.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Antz Junction
Charity registration number	1150712
Company registration number	08233228
Principal address	Wekwork 1 Spinningfields Quay Street Manchester M3 3JE

Trustees

The trustees and officers serving during the year and since the year end were as follows:

	Ms Nicola Geddes Mr Niall Murphy Mr Oliver Cavaliere Ms Dorothy Garner Ms Jo Geddes Hold
Independent examiners	CMA Accountancy Ltd 39 Skull House Lane Appley Bridge Wigan WN6 9DR

Approved by the Board of Trustees and signed on its behalf by

....

Mr Oliver Cavaliere

Antz Junction
Independent Examiners Report to the Trustees
For the year ended 30 September 2022

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 September 2022.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiners statement

Since the Charitable company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the liste bodies.

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

1. accounting records were not kept in respect of the 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 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.

Chris Alcock
ACMA
CMA Accountancy Ltd
39 Skull House Lane
Appley Bridge
Wigan
WN6 9DR

Antz Junction
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 30 September 2022

	Notes	Unrestricted funds £	202
Income and endowments from:			
Donations and legacies	2	221,323	155,13
Other trading activites		63,530	
Total		**284,853**	**155,13**
Expenditure on:			
Charitable activities	5/6	(285,738)	(221,30
Total		**(285,738)**	**(221,30**
Net expenditure		**(885)**	**(66,17**
Reconciliation of funds			
Total funds brought forward		(28,513)	37,66
Total funds carried forward		**(29,398)**	**(28,51**

Antz Junction
Statement of Financial Position
As at 30 September 2022

	Notes	2022	202
		£	
Fixed assets			
Tangible assets	9	5,402	6,35
		5,402	**6,35**
Current assets			
Debtors	10	10,814	48,45
Cash at bank and in hand		12,411	23,52
		23,225	**71,97**
Creditors: amounts falling due within one year	11	(36,365)	(74,69
Net current assets		**(13,140)**	**(2,72**
Total assets less current liabilities		**(7,738)**	**3,63**
Creditors: amounts falling due after more than one year	12	(21,660)	(32,14
Net assets		**(29,398)**	**(28,51**
The funds of the charity			
Unrestricted income funds		(29,398)	(28,51
Total funds		**(29,398)**	**(28,51**

For the year ended 30 September 2022 the company was entitled to exemption from audit under section 477 of the Companies A 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with sectio 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting recor and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to compani subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr Oliver Cavaliere
Trustee

Antz Junction
Notes to the Financial Statements
For the year ended 30 September 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) ‘Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Antz Junction 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(s).

Going concern

There are no material uncertainties about the charity's ability to continue. Grant income for the following financial year has been secured to ensure continued activity.

Funds

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the trustees for particular future projects or committment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	15% Reducing balance
Furniture,fittings, tools and	15% Reducing balance

Stocks and work in progress

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Income from donations and legacies

	2022	202
	£	
Unrestricted funds		
Donations received	14,798	9,66
Grants received	206,525	145,46
	221,323	**155,13**

5. Costs of charitable activities by fund type

	2022	202
	£	
Unrestricted funds		
Support costs	285,738	221,30

6. Costs of charitable activities by activity type

	2022	202
	£	
Activity 1	285,738	221,30

7. Staff costs and emoluments

Total staff costs for the year ended 30 September 2022 were:

	2022	202
	£	
Salaries and wages	182,619	76,04
Social security costs	12,650	3,78
Pension costs	711	54
	195,980	**80,36**

	2022	202
Employees	6	
	6	

8. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activites are for unrestricted funds.

9. Tangible fixed assets

Cost or valuation	Furniture,fittin gs, tools and	Computer Equipment	Tot
	£	£	
At 01 October 2021	456	33,118	33,57
At 30 September 2022	**456**	**33,118**	**33,57**
Depreciation			
At 01 October 2021	389	26,829	27,21
Charge for year	10	944	95
At 30 September 2022	**399**	**27,773**	**28,17**
Net book values			
At 30 September 2022	**57**	**5,345**	**5,40**
At 30 September 2021	**67**	**6,289**	**6,35**

The depreciation charge for the year is £(2,217) in respect of assets leased under finance leases or hire purchase contracts.

10. Debtors

	2022	202
	£	
Amounts due within one year:		
Trade debtors	3,314	17,24
Prepayments and accrued income	-	31,20
Other debtors	7,500	
	10,814	**48,45**

11. Creditors: amounts falling due within one year

	2022	202
	£	
Loans and overdrafts	12,698	12,69
Trade creditors	2,106	40,53
Other creditors	9,311	9,46
Accruals and deferred income	12,250	12,00
	36,365	**74,69**

The following liabilities disclosed under creditors falling due within one year are secured by the charity:

Bank loans and overdrafts	12,698	12,69
	12,698	**12,69**

12. Creditors: amounts falling due after more than one year

	2022	202
	£	
Loans and overdrafts	21,660	32,14
	21,660	**32,14**

The following liabilities disclosed under creditors falling due after more than one year are secured by the charity:

Bank loans and overdrafts	21,660	32,14
	21,660	**32,14**

13. Company limited by guarantee

Antz Junction is a company limited by guarantee and accordingly does not have a share capital.

ANTZ JUNCTION

England & Wales - Charity number 1150712

Accounts

Charity number: 1150712

Company number: 08233228

(England and Wales)

Antz Junction

Report of the Trustees and Unaudited Financial Statements

For the year ended 30 September 2021

Antz Junction
Contents Page
For the year ended 30 September 2021

Antz Junction
Report of the Trustees
For the year ended 30 September 2021

The Trustee, who is also director for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 30 September 2021. The Trustee have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustee have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

FINANCIAL REVIEW

The trustees consider the financial position to be satisfactory.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Antz Junction
Charity registration number	1150712
Company registration number	08233228
Principal address	Wekwork 1 Spinningfields Quay Street Manchester M3 3JE

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Mr David Pemberton
Ms Nicola Geddes
Mr Niall Murphy
Mr Oliver Cavaliere
Ms Dorothy Garner
Ms Jo Geddes Hold
Ms Shazda Ali Ahmed

Independent examiners	CMA Accountancy Ltd 39 Skull House Lane Appley Bridge Wigan WN6 9DR

Approved by the Board of Trustees and signed on its behalf by

.... 29 June 2022

Mr David Pemberton

Antz Junction
Independent Examiners Report to the Trustees
For the year ended 30 September 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity Trustee, who is also director for the purposes of company law, is 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 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 your charity's accounts 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 examiners statement

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

1. accounting records were not kept in respect of the 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 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.

Chris Alcock
ACMA
CMA Accountancy Ltd
39 Skull House Lane
Appley Bridge
Wigan
WN6 9DR

27 June 2022

Antz Junction
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 30 September 2021

	Notes	Unrestricted funds £	2020 £
Income and endowments from:			
Donations and legacies	2	155,131	184,825
Other trading activites		-	19,660
Total		**155,131**	**204,485**
Expenditure on:			
Charitable activities	5/6	(221,307)	(167,769)
Total		**(221,307)**	**(167,769)**
Net income/expenditure		**(66,176)**	**36,716**
Reconciliation of funds			
Total funds brought forward		37,663	947
Total funds carried forward		**(28,513)**	**37,663**

Registered Number : 08233228

Antz Junction
Statement of Financial Position
As at 30 September 2021

	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	9	6,356	7,477
		6,356	**7,477**
Current assets			
Debtors	10	48,453	10,709
Cash at bank and in hand		23,522	112,970
		71,975	**123,679**
Creditors: amounts falling due within one year	11	(74,696)	(42,882)
Net current assets		**(2,721)**	**80,797**
Total assets less current liabilities		**3,635**	**88,274**
Creditors: amounts falling due after more than one year	12	(32,148)	(50,611)
Net assets		**(28,513)**	**37,663**
The funds of the charity			
Unrestricted income funds		(28,513)	37,663
Total funds		**(28,513)**	**37,663**

For the year ended 30 September 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Mr David Pemberton
Trustee

29 June 2022

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Antz Junction 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(s).

Going concern

There are no material uncertainties about the charity's ability to continue. Grant income for the following financial year has been secured to ensure continued activity.

Funds

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the trustees for particular future projects or committment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Computer Equipment	15% Reducing balance
Furniture,fittings, tools and	15% Reducing balance

Stocks and work in progress

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow moving items. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2. Income from donations and legacies

	2021	2020
	£	£
Unrestricted funds		
Donations received	9,664	21,940
Grants received	145,467	162,885
	155,131	**184,825**

5. Costs of charitable activities by fund type

	2021	2020
	£	£
Unrestricted funds		
Support costs	221,307	167,769

6. Costs of charitable activities by activity type

	2021	2020
	£	£
Activity 1	221,307	167,769

7. Staff costs and emoluments

Total staff costs for the year ended 30 September 2021 were:

	2021	2020
	£	£
Salaries and wages	76,044	56,393
Social security costs	3,784	-
Pension costs	540	498
	80,369	**56,891**

	2021	2020
Employees	4	3
	4	**3**

8. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activites are for unrestricted funds.

9. Tangible fixed assets

Cost or valuation	Furniture,fittin gs, tools and	Computer Equipment	Total
	£	£	£
At 01 October 2020	456	33,118	33,574
At 30 September 2021	**456**	**33,118**	**33,574**
Depreciation			
At 01 October 2020	377	25,720	26,097
Charge for year	12	1,109	1,121
At 30 September 2021	**389**	**26,829**	**27,218**
Net book values			
At 30 September 2021	**67**	**6,289**	**6,356**
At 30 September 2020	**79**	**7,398**	**7,477**

The depreciation charge for the year is £(1,708) in respect of assets leased under finance leases or hire purchase contracts.

10. Debtors

	2021	2020
	£	£
Amounts due within one year:		
Trade debtors	17,244	10,500
Prepayments and accrued income	31,209	209
	48,453	**10,709**

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Loans and overdrafts	12,698	-
Trade creditors	40,533	13,829
Other creditors	9,465	17,820
Accruals and deferred income	12,000	11,233
	74,696	**42,882**

The following liabilities disclosed under creditors falling due within one year are secured by the charity:

Bank loans and overdrafts	12,698	-
	12,698	**-**

12. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Loans and overdrafts	32,148	50,611
	32,148	**50,611**

The following liabilities disclosed under creditors falling due after more than one year are secured by the charity:

Bank loans and overdrafts	32,148	50,611
	32,148	**50,611**

13. Company limited by guarantee

Antz Junction is a company limited by guarantee and accordingly does not have a share capital.

ANTZ JUNCTION

England & Wales - Charity number 1150712

Accounts

COMPANY REGISTRATION NUMBER: 08233228
CHARITY REGISTRATION NUMBER: 1150712

Antz Junction

Company Limited by Guarantee

Unaudited Financial Statements

30 September 2020

STEVE ASTBURY LTD
Chartered accountants
Within Body Matters Gym
Hooley Bridge Mill
Bamford Road
Heywood
OL10 4AG

Antz Junction

Company Limited by Guarantee

Financial Statements

Year Ended 30 September 2020

Antz Junction

Company Limited by Guarantee

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

Year Ended 30 September 2020

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2020.

Reference and administrative details

Registered charity name	Antz Junction
Charity registration number	1150712
Company registration number	08233228
Principal office and registered office	WeWork No. 1 Spinningfields Quay St Manchester M3 3JE
The trustees	
	D Pemberton N Geddes D Garner M Newman S Ahmed
Independent Examiner	Steve Astbury ACA (Chartered Accountant) Within Body Matters Gym Hooley Bridge Mill Bamford Road Heywood OL10 4AG

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Financial review

The trustees consider the financial position to be satisfactory.

Small company provisions

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

The trustees' annual report was approved on 4 March 2021 and signed on behalf of the board of trustees by:

D Pemberton Trustee	N Geddes Trustee
D Garner Trustee	M Newman Trustee
S Ahmed Trustee	Charity Secretary

Independent Examiner's Report to the Trustees of Antz Junction

Year Ended 30 September 2020

I report to the trustees on my examination of the financial statements of Antz Junction ('the charity') for the year ended 30 September 2020.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Steve Astbury ACA (Chartered Accountant)
Independent Examiner

Within Body Matters Gym
Hooley Bridge Mill
Bamford Road
Heywood
OL10 4AG

4 March 2021

Antz Junction

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year Ended 30 September 2020

		2020		2019
		Unrestricted funds	**Total funds**	Total funds
	Note	**£**	**£**	£
Income and endowments				
Donations and legacies	**5**	–	184,824	34,698
Charitable activities	**6**	–	19,660	81,416
Total income		–	204,484	116,114
Expenditure				
Expenditure on charitable activities	**7,8**	–	167,769	118,294
Total expenditure		–	167,769	118,294
Net income/(expenditure) and net movement in funds		–	36,715	(2,180)
Reconciliation of funds				
Total funds brought forward		947	947	3,127
Total funds carried forward		947	947	3,127

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

The notes on pages 7 to 13 form part of these financial statements.

Antz Junction

Company Limited by Guarantee

Statement of Financial Position

30 September 2020

	Note	2020 £	£	2019 £
Fixed Assets				
Tangible fixed assets	**13**		7,477	8,797
Current Assets				
Debtors	**14**	10,709		16,973
Cash at bank and in hand		112,969		–
		123,678		16,973
Creditors: amounts falling due within one year	**15**	42,882		24,823
Net Current Assets			80,796	(7,850)
Total Assets Less Current Liabilities			88,273	947
Creditors: amounts falling due after more than one year	**16**		50,611	–
Net Assets			37,662	947
Funds of the Charity				
Unrestricted funds			947	3,127
Total charity funds	**18**		947	3,127

For the year ending 30 September 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The statement of financial position
continues on the following page.

The notes on pages 7 to 13 form part of these financial statements.

These financial statements were approved by the board of trustees and authorised for issue on 4 March 2021, and are signed on behalf of the board by:

D Pemberton
Trustee

N Geddes
Trustee

D Garner
Trustee

M Newman
Trustee

S Ahmed
Trustee

1. General Information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 2 St Georges Road, Bolton, Lancashire, BL1 2DD.

2. Statement of Compliance

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

3. Accounting Policies

Basis of Preparation

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

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

Going Concern

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

Fund Accounting

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

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

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

3. Accounting Policies ***(continued)***

Incoming Resources

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

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources Expended

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

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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

Tangible Assets

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

3. Accounting Policies *(continued)*

Tangible Assets *(continued)*

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

Depreciation

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

Fixtures and fittings	-	15% reducing balance
Computer Equipment	-	15% reducing balance

Impairment of Fixed Assets

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

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

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

Financial Instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

3. Accounting Policies *(continued)*

Financial Instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined Contribution Plans

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

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

4. Limited by Guarantee

The company is limited by guarantee and not by shares.

5. Donations and Legacies

	Total Funds 2020 £	Total Funds 2019 £
Grants		
Grants receivable	162,885	–

5. Donations and Legacies *(continued)*

	Total Funds 2020 £	Total Funds 2019 £
Other Donations and Legacies		
Other donations and legacies type 1	21,939	34,698
	184,824	34,698

6. Charitable Activities

	Total Funds 2020 £	Total Funds 2019 £
Ancillary trades	19,660	81,416

7. Expenditure on Charitable Activities by Fund Type

	Total Funds 2020 £	Total Funds 2019 £
Activity type 1	167,769	118,294

8. Expenditure on Charitable Activities by Activity Type

	Activities undertaken directly £	**Total funds 2020 £**	Total fund 2019 £
Activity type 1	167,769	167,769	118,294

9. Net Income/(Expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	1,320	1,552

10. Independent Examination Fees

	2020 £	2019 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	720	480

11. Staff Costs

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

	2020	2019
	£	£
Wages and salaries	71,229	55,866
Social security costs	–	2,865
Employer contributions to pension plans	498	164
Other employee benefits	(14,836)	–
	56,891	58,895

The average head count of employees during the year was 3 (2019: 6).

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

12. Trustee Remuneration and Expenses

There were no trustees' remuneration or other benefits for the year ended 30 September 2019 or 30th September 2018.

13. Tangible Fixed Assets

	Fixtures and fittings	Equipment	**Total**
	£	£	**£**
Cost			
At 1 October 2019 and 30 September 2020	456	33,118	33,574
Depreciation			
At 1 October 2019	363	24,414	24,777
Charge for the year	14	1,306	1,320
At 30 September 2020	377	25,720	26,097
Carrying amount			
At 30 September 2020	79	7,398	7,477
At 30 September 2019	93	8,704	8,797

14. Debtors

	2020	2019
	£	£
Trade debtors	10,500	16,770
Prepayments and accrued income	209	50
Other debtors	–	153
	10,709	16,973

15. Creditors: amounts falling due within one year

	2020	2019
	£	£
Bank loans and overdrafts	–	7,830
Trade creditors	13,829	4,784
Accruals and deferred income	11,233	480
Social security and other taxes	16,989	11,729
Other creditors	831	–
	42,882	24,823

16. Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Other creditors	50,611	–

17. Pensions and Other Post Retirement Benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £498 (2019: £164).

18. Analysis of Charitable Funds

Unrestricted funds

	At 1 October 2019 and 30 September 2020
	£
General funds	947

	At 1 October 2018 and 30 September 2019
	£
General funds	3,127

19. Related Parties

There are no related party transactions to be reported for the year ended 30th September 2019.