

Allsorts Gloucestershire
Unaudited Financial Statements
31 March 2021

HARPER SHELDON LIMITED

Chartered Accountants
Midway House
Staverton Technology Park
Herrick Way, Staverton
Cheltenham, Glos.
GL51 6TQ

Allsorts Gloucestershire

Financial Statements

Year ended 31 March 2021

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Allsorts Gloucestershire

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Allsorts Gloucestershire

Charity registration number 1153484

Principal office Unit 9
Brunel Mall
London Road
Stroud
GL5 2BP

The trustees

Alison Cathles
Jason Richards
Jess Waterman (Appointed 16 November 2020)
Nigel Sherwood
Reg Cobb
Sharon Marson
Lea Anne Ewing
Lizzie Weller-Brown
Sophie Muir

Independent examiner Harper Sheldon Limited
Midway House
Staverton Technology Park
Herrick Way, Staverton
Cheltenham, Glos.
GL51 6TQ

Structure, governance and management

Allsorts Gloucestershire is a registered charity number 1153484, governed by the Charities Act 2006. The charity is a Charitable Incorporated Organisation. The present constitutional document was adopted in February 2013.

The Board of Trustees conduct an annual skills audit and keeps the skills requirements of the Board under review. The Board proactively recruits trustees who have skills and experience that are likely to be of value to the charity. If there is likely to be support for an applicant, initial contact will be made with the individual to ascertain both their suitability and their interest in a vacancy. Any new trustee is formally appointed by the Trustees and given an induction into Allsorts.

Allsorts Trustees meet once a month. Allsorts also has a separate Audit and Risk Committee which reviews the financial accounts and risks to the organisation on a monthly basis.

Allsorts Gloucestershire

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

Advisors

Allsorts works with the following advisers who provide expertise and advice in particular areas:

- **Croner HR** Provides HR Support and employee assistance programme
- **Davies Accountants** Provides monthly accounts
- **Harper Sheldon** Independent Examiners

Risk Management

Allsorts maintains a detailed Risk Register which sets out current risks and the controls in place to manage them. The Audit and Risk committee reviews this register in detail bi-annually. The register is also reviewed by the CEO before each meeting of the Board of Trustees and it is taken to the board of trustees if changes to risk are identified.

Public Benefit

The Trustees confirm that they referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives for the year. Public benefit has been achieved as per the activities outlined in the Achievements and Performance section of this report.

Financial and Reserves review

The charity has carried out its main charitable activities during the year and applied any funding received for furtherance of those charitable activities.

The results of the charity are set out in detail in the accounts below.

Like many charities, the Covid pandemic was challenging to the charity financially at the beginning of the year. Our trustees met fortnightly and our Audit and Risk committee met weekly to help advise the CEO and team. Whilst we were concerned about our financial health, we remained determined to do whatever we could to keep isolated member families from becoming even more isolated. We furloughed the team members who could not actively help with the member work and took full advantage of the government and other funders emergency grants. Our crisis appeal was also greatly supported by the community.

Where specifically required, grants have been matched with the purpose for which they were received.

Allsorts Gloucestershire

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

Reserves Policy

Allsorts holds a reserve fund to ensure the continuation of the services that Allsorts provides if its income from grants and support in kind were to fail.

Our reserves policy is based on having sufficient reserves to fulfil our closure liabilities and continue delivering our services for three months. These liabilities include staff redundancy costs and the obligations under our lease for our premises. Therefore, the charity's reserving target was £115,000 for 2020/2021.

At the end of the year, our reserves were higher than we had planned. There were two contributing factors to this:-

1. A further Covid lockdown in the last quarter of the year, where activity was reduced to online and care exempt work only.
2. The uncertainty of going into the new financial year with possible negative impacts across the charitable sector and the likelihood of high levels of need within our beneficiaries after Covid suggesting higher reserve levels were appropriate.

Reserves of the charity are held in separate bank accounts in order to gain full Financial Services Compensation Scheme protection.

When sufficient reserves levels are not met, our policy dictates that the Audit and Risk committee, which usually meets monthly, begin more frequent meetings to closely monitor our finances and to provide guidance to the CEO and the board. This process was active throughout the months April to September 2020, due to the financial uncertainty caused by the Covid pandemic.

Objectives and activities

Allsorts supports families who have a child with additional needs in Gloucestershire. Support is given with activities such as youth clubs, parent and carer groups, family trips, inclusive sports, a specialist toy library, early years groups, music workshops and sibling groups.

Achievements and performance

Our Vision, Values and Goals

Allsorts' Vision

Gloucestershire is an inclusive community in which families with disabled children and children with additional needs feel supported, included and able to contribute.

Allsorts Gloucestershire

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

Allsorts' Values

Everyday Fun for everyone. Everyone in our communities can have fun. We don't make a song and dance about what we do - we keep things simple and 'everyday'. We want families to feel that Allsorts is easy to join in with, and to know that everywhere Allsorts is, fun will follow.

Creating Positive Opportunities. Allsorts is positive about disability and wish to increase the opportunities for children with additional needs to have fun and try new things. We look for positive opportunities for work and life skills for our older members. We're creative with the things we do, changing all the time to develop new opportunities.

Families Leading the Way Families. Families are at the centre of Allsorts. The Allsorts team exists to ensure what families feel they need happens.

Hearing Young Voices. Allsorts is an environment where young voices are listened to. Those voices guide our approach and how we work with partners and the community.

Our Goals

Allsorts exists to help families with disabled children to do the following, and we measure our activities against these goals.

- o Forge friendships
- o Try new things
- o Reduce isolation

Membership

Allsorts employs a membership model, so that we have a body of people to consult with in order to define our priorities and the kind of activities we provide. Membership has stayed static during this year and currently stands at 362 families.

Allsorts Gloucestershire

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

Activities

Family work

Allsorts provides support to all members of the family and provide specific services to Parent Carer, Grandparent and Siblings. Throughout the lockdowns and restrictions of this year, it was important that we continued supporting family members. Parent carers told us that they were more isolated than ever and they were emotionally fragile. We adapted our activities to meet the needs of the families, within the Covid restrictions providing mobile toy library services, online support groups and 'walk and talk' sessions. We also provided activities online, such as quizzes, pet shows and karaoke.

When we were allowed to, we introduced face to face work, introducing individual or small group toy library sessions.

Sports programme

We were fortunate in being able to put some of our sports sessions online. Family Fitness, Yoga and Inclusive P.E. for children at home were all very successful with good numbers attending. We ran a football quiz weekly for those young people who loved football and missed their weekly football club.

Whenever, the restrictions allowed we ran outdoor sport. We ran football, softball, athletics and general sports sessions. When restrictions allowed we also ran our boccia and race running sessions.

Youth Clubs/ Holiday playschemes

Youth clubs went online weekly for the first six months of the pandemic with some success although many young people with additional needs found online meetings quite difficult. Most successful were music sessions and we worked with The Music Works during the Summer to run karaoke sessions and continued these for the rest of the year.

A number of parent carers alerted us to the deteriorating mental health of some of their young people with additional needs and using the care exemptions we ran a Friday Night takeaway from September onwards for a small group of young people with a constant staff group and routine to make them feel safe whilst socialising.

A couple of larger youth clubs were held but then stopped again in the Autumn due to escalating local cases of Covid.

Health and fitness programme

The health and fitness programme continued and actually flourished during Covid with the sports team adapting quickly to the pandemic and offering online personal training sessions and online fitness sessions to a number of providers. We worked with Leonard Cheshire to deliver daily online fitness sessions with three different coaches available to reflect the needs of the people participating.

Allsorts Gloucestershire

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

The impact of our work

We have surveyed our members and they have provided feedback regarding the impact of our work. The statistics are not so high as they have been in previous years and is likely to be because online provision has not suited all families and many families have been hesitant to do activities because of the pandemic.

78% said Allsorts has helped them try new things

83% said Allsorts has helped their family to have more confidence to form friendships

96% said Allsorts has provided communications which are helpful and engaging

100% said they would recommend Allsorts to another family.

92% said that Allsorts offered a wide range of activities.

We received many responses such as the one below from families:-

"You continue to do an amazing job. We aren't engaging in much at the moment, but that doesn't mean that we don't feel supported by you. I have a feeling of great security in just knowing that you are there for us and you understand. Thank you!"

What our members said about this year.

Many members took the time to write about what Allsorts has meant for them in our annual member survey. Here is a sample of their comments:-

"Thank you for being so welcoming and friendly to us. It has been a tough 18 months and you have provided my daughter with much needed joy."

"Allsorts has been a fantastic support. The toy library has been really good and we have been to the Arboretum a number of times which has been great. Staff have been positive and supportive."

"You are a life support and genuinely want to make our children and families feel included and valued."

"Lovely people and so inclusive and understanding to our situation."

"We finally got Education Health and Care Plan for my child, wouldn't have managed it without support from other families and Allsorts."

Partnerships

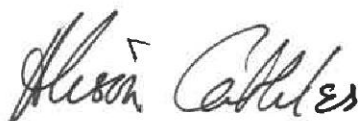
Allsorts has continued to work in partnership with a range of other organisations, including Gloucestershire County Council, Active Impact, Barnwood, The Music Works, Forest Pulse; Inclusion Gloucestershire, Leonard Cheshire, Active Gloucestershire and with a range of local organisations as well as special and mainstream schools. Westonbirt Arboretum has been particularly supportive of our families; allowing subsidised entrance for walk and talk sessions and separate staff access for families that struggled with their booking system.

Allsorts Gloucestershire

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

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

A handwritten signature in black ink, appearing to read 'Alison Cathles', with a small checkmark above the 'i' in 'Alison'.

Alison Cathles
Trustee

Allsorts Gloucestershire

Independent Examiner's Report to the Trustees of Allsorts Gloucestershire

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Allsorts Gloucestershire ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. 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.

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.

Harper Sheldon Limited
Independent Examiner

Midway House
Staverton Technology Park
Herrick Way, Staverton
Cheltenham, Glos.
GL51 6TQ

Allsorts Gloucestershire

Statement of Financial Activities

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	296,637	15,467	312,104	331,221
Charitable activities	5	52,373	16,795	69,168	103,617
Investment income	6	44	–	44	281
Other income	7	80,678	–	80,678	–
Total income		<u>429,732</u>	<u>32,262</u>	<u>461,994</u>	<u>435,119</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	5,392	–	5,392	7,240
Expenditure on charitable activities	9,10	<u>295,780</u>	<u>103,832</u>	<u>399,612</u>	<u>439,030</u>
Total expenditure		<u>301,172</u>	<u>103,832</u>	<u>405,004</u>	<u>446,270</u>
Net income/(expenditure)		<u>128,560</u>	<u>(71,570)</u>	<u>56,990</u>	<u>(11,151)</u>
Transfers between funds		(71,570)	71,570	–	–
Net movement in funds		<u>56,990</u>	<u>–</u>	<u>56,990</u>	<u>(11,151)</u>
Reconciliation of funds					
Total funds brought forward		<u>146,163</u>	<u>–</u>	<u>146,163</u>	<u>157,313</u>
Total funds carried forward		<u>203,153</u>	<u>–</u>	<u>203,153</u>	<u>146,163</u>

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

The notes on pages 12 to 22 form part of these financial statements.

Allsorts Gloucestershire
Statement of Financial Position
31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	16	81,355	91,875
Current assets			
Debtors	17	4,869	—
Cash at bank and in hand		227,661	59,574
		<u>232,530</u>	<u>59,574</u>
Creditors: amounts falling due within one year	18	110,732	5,287
Net current assets		<u>121,798</u>	<u>54,287</u>
Total assets less current liabilities		<u>203,153</u>	<u>146,162</u>
Net assets		<u>203,153</u>	<u>146,162</u>
Funds of the charity			
Unrestricted funds		203,153	146,163
Total charity funds	21	<u>203,153</u>	<u>146,163</u>

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



Alison Cathles
Trustee

The notes on pages 12 to 22 form part of these financial statements.

Allsorts Gloucestershire

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure)	56,990	(11,151)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	10,521	10,720
Other interest receivable and similar income	(44)	(281)
Accrued expenses	—	960
<i>Changes in:</i>		
Trade and other debtors	(4,869)	—
Trade and other creditors	105,445	(823)
Cash generated from operations	168,043	(575)
Interest received	44	281
Net cash from/(used in) operating activities	168,087	(294)
Cash flows from investing activities		
Purchase of tangible assets	—	(246)
Net cash used in investing activities	—	(246)
Net increase/(decrease) in cash and cash equivalents	168,087	(540)
Cash and cash equivalents at beginning of year	59,574	60,114
Cash and cash equivalents at end of year	227,661	59,574

The notes on pages 12 to 22 form part of these financial statements.

Allsorts Gloucestershire

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Unit 9, Brunel Mall, London Road, Stroud, GL5 2BP.

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 Charities Act 2011.

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

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.

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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.

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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:

Freehold property	- 2% straight line
Fixtures & fittings	- 20% straight line
Equipment	- 20% straight line

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.

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	25,840	440	26,280
Gift aid	612	–	612
Gifts			
Gifts in kind	–	–	–

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Grants receivable	64,642	15,027	79,669
Gloucestershire County Council	44,831	—	44,831
Children In Need	41,202	—	41,202
National Lottery	48,800	—	48,800
Stroud District Council	24,470	—	24,470
Barnwood Trust	15,000	—	15,000
ESC Lottery fund	10,000	—	10,000
Paul Hamlyn Trust	20,000	—	20,000
Subscriptions			
Membership fees	1,240	—	1,240
	<u>296,637</u>	<u>15,467</u>	<u>312,104</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	9,612	760	10,371
Gift aid	385	—	385
Gifts			
Gifts in kind	811	—	811
Grants			
Grants receivable	300,834	—	300,834
Gloucestershire County Council	—	—	—
Children In Need	—	—	—
National Lottery	—	—	—
Stroud District Council	—	—	—
Barnwood Trust	—	—	—
ESC Lottery fund	—	—	—
Paul Hamlyn Trust	—	—	—
Subscriptions			
Membership fees	1,571	17,250	18,820
	<u>313,213</u>	<u>18,010</u>	<u>331,221</u>

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Local fundraising and trust applications	31,880	—	31,880
Income from clubs and activities	20,493	16,795	37,288
Toy loan fees	—	—	—
	<u>52,373</u>	<u>16,795</u>	<u>69,168</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Local fundraising and trust applications	45,857	1,382	47,238
Income from clubs and activities	—	55,817	55,817
Toy loan fees	—	562	562
	<u>45,857</u>	<u>57,761</u>	<u>103,617</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>44</u>	<u>44</u>	<u>281</u>	<u>281</u>

7. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
CJRS Grant	<u>80,678</u>	<u>80,678</u>	<u>—</u>	<u>—</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Grants receivable	<u>5,392</u>	<u>—</u>	<u>5,392</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Grants receivable	<u>7,127</u>	<u>113</u>	<u>7,240</u>

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General charitable activities	248,376	—	248,376
Toy library	(105)	38,241	38,136
Parents, carers, early years and grandparents	—	21,653	21,653
Youth clubs, including trips	—	5,670	5,670
Sports	—	33,623	33,623
Young adults	—	3,745	3,745
Family trips	—	45	45
Support costs	47,509	855	48,364
	<u>295,780</u>	<u>103,832</u>	<u>399,612</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
General charitable activities	141,894	—	141,894
Toy library	(75)	33,766	33,691
Parents, carers, early years and grandparents	(370)	24,482	24,112
Youth clubs, including trips	—	84,359	84,359
Sports	—	52,956	52,956
Young adults	—	50,638	50,638
Family trips	—	4,878	4,878
Support costs	46,399	105	46,502
	<u>187,848</u>	<u>251,184</u>	<u>439,030</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2021 £	Total fund 2020 £
General charitable activities	248,376	32,357	280,733	170,133
Toy library	38,136	105	38,241	33,766
Parents, carers, early years and grandparents	21,653	—	21,653	24,482
Youth clubs, including trips	5,670	—	5,670	84,359
Sports	33,623	—	33,623	52,956
Young adults	3,745	—	3,745	50,638
Family trips	45	—	45	4,878
Governance costs	—	15,902	15,902	17,818
	<u>351,248</u>	<u>48,364</u>	<u>399,612</u>	<u>439,030</u>

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

11. Analysis of support costs

	Analysis of support costs £	Analysis of support costs Toy Library £	Total 2021 £	Total 2020 £
Premises	15,992	—	15,992	13,514
Communications and IT	10,673	—	10,673	6,617
General office	3,092	105	3,197	6,045
Human resources	2,600	—	2,600	2,509
Governance costs	15,904	—	15,904	17,822
	<u>48,261</u>	<u>105</u>	<u>48,366</u>	<u>46,507</u>

12. Net income/(expenditure)

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

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>10,520</u>	<u>10,720</u>

13. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>960</u>	<u>960</u>

14. Staff costs

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

	2021 £	2020 £
Wages and salaries	263,094	207,369
Social security costs	12,531	12,477
Employer contributions to pension plans	4,246	3,924
	<u>279,871</u>	<u>223,770</u>

The average head count of employees during the year was 44 (2020: 6).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

16. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2020 and 31 March 2021	<u>103,852</u>	<u>675</u>	<u>1,000</u>	<u>105,527</u>
Depreciation				
At 1 April 2020	12,112	540	1,000	13,652
Charge for the year	<u>10,385</u>	<u>135</u>	<u>—</u>	<u>10,520</u>
At 31 March 2021	<u>22,497</u>	<u>675</u>	<u>1,000</u>	<u>24,172</u>
Carrying amount				
At 31 March 2021	<u>81,355</u>	<u>—</u>	<u>—</u>	<u>81,355</u>
At 31 March 2020	<u>91,740</u>	<u>135</u>	<u>—</u>	<u>91,875</u>

17. Debtors

	2021 £	2020 £
Trade debtors	1,025	—
Prepayments and accrued income	3,836	—
Other debtors	<u>8</u>	<u>—</u>
	<u>4,869</u>	<u>—</u>

18. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	6,568	—
Accruals and deferred income	100,933	960
Social security and other taxes	<u>3,231</u>	<u>4,327</u>
	<u>110,732</u>	<u>5,287</u>

19. Deferred income

	2021 £	2020 £
Amount deferred in year	<u>99,973</u>	<u>—</u>

20. 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 £4,246 (2020: £3,924).

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Unrestricted Fund	<u>146,163</u>	<u>429,732</u>	<u>(301,172)</u>	<u>(71,570)</u>	<u>203,153</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Unrestricted Fund	<u>157,313</u>	<u>359,351</u>	<u>(194,975)</u>	<u>(175,526)</u>	<u>146,163</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted Funds	<u>—</u>	<u>32,262</u>	<u>(103,832)</u>	<u>71,570</u>	<u>—</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Restricted Funds	<u>—</u>	<u>75,771</u>	<u>(251,297)</u>	<u>175,526</u>	<u>—</u>

22. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	81,355	81,355
Current assets	232,530	232,530
Creditors less than 1 year	(110,732)	(110,732)
Net assets	<u>203,153</u>	<u>203,153</u>

	Unrestricted Funds	Total Funds 2020
	£	£
Tangible fixed assets	91,875	91,875
Current assets	59,574	59,574
Creditors less than 1 year	(5,287)	(5,287)
Net assets	<u>146,162</u>	<u>146,162</u>

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

23. Analysis of changes in net debt

	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Cash at bank and in hand	<u>59,574</u>	<u>168,087</u>	<u>227,661</u>