

Allsorts Gloucestershire
Unaudited Financial Statements
31 March 2022

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 2022

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Allsorts Gloucestershire

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

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

David Abrutat
Erin Baker
Corin Margetson
Alison Cathles
Jason Richards
Jess Waterman
Nigel Sherwood
Sharon Marson
Lizzie Weller-Brown

Independent examiner	Harper Sheldon Limited Midway House Staverton Technology Park Herrick Way, Staverton Cheltenham, Glos. GL51 6TQ
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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 2022

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.

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 £128,600 for 2021/2022.

Throughout the year, our reserves were met.

Overall, there was a small financial deficit caused by unexpected carry over during January-March 2021 which was subsequently spent on projects that had been delayed by Covid restrictions.

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 has not needed to be triggered during 2021/22.

Allsorts Gloucestershire

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

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' 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 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 366 families.

Allsorts Gloucestershire

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

Activities

Family work

Families activities during 2021/2022 saw us reintroduce our staple activities having offered zoom alternatives over the previous year. Baby and Toddler Group and Toy Library stay and play sessions brought in old and new members who had become increasingly isolated during the pandemic. Our popular Family Trips programme returned in the summer of 2021 with a focus on using outdoor venues and minimising covid risks to ensure that as many families as possible felt safe to return to activities.

Some zoom clubs led to new activities:-

- Siblings club had started during the pandemic as a zoom chat with lego building and quizzes but quickly became a lively in person club where siblings of children with additional needs met to have fun and make friends.

- After many online Karaoke sessions, Allsorts and The Music Works continued making a noise with taster music sessions at their new venue in Gloucester.

- Westonbirt Arboretum has been a place of solace for many members. Our partnership with them continued to support individual families to visit at weekends and our offer gradually moved from small group walks for grandparents, the toddler group and our parent carers, to large group family activities with crafts and picnicking.

We repeated our Christmas Family Play Sessions as first developed in 2020 and they were well used as families tried to find festive fun during a very uncertain winter with restrictions still in place. Families told us that they were reassured by our cautious approach to group work and felt safe to return to in person activities with us.

Sports programme

2021/22 has been a year filled with creative thinking, co-production with Allsorts members and lots of variables due to the ongoing pandemic. During periods where covid cases were higher, we were able to employ our digital fitness and sports sessions for Allsorts members to enjoy safely from their homes. Despite restrictions relaxing, Yoga has remained as a digital club as this has proven to be a more accessible format for Allsorts members accessing the sessions.

As restrictions relaxed, we have been able to re-introduce popular sports clubs such as Football, Trampoline Club, Dance, Softball, Boccia and Race-Running with fantastic success, in terms of participation and engagement. We recognised that our mid-week activities needed a refresh, though, so we sought co-production with Allsorts members whose children have more complex needs. This resulted in the formation of our Sensory Dance Club which has been a consistently attended club for a more diverse audience, including members who have more complex physical, learning and sensory disabilities. This activity has been a welcome addition to our programme. We look forward to exploring new activities for members throughout 2022/23 and of course evolving our existing clubs to be more accessible and engaging for children and young people accessing them.

Health and fitness programme

Allsorts launched our new trading arm called YuGo in March 2022 which will work with disabled people, both online and in person and in schools to raise income for Allsorts. This stream of work aims to become an important stream of income for Allsorts. We have had some early success in gaining regular business from schools and individuals. The registration as a company took place on the 24th

Allsorts Gloucestershire

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

February 2022 and the company number is 13937536.

Short Break work - Young Adult Clubs/Holiday clubs

By April 2021, there was national recognition that parents of disabled children had suffered increased isolation over the pandemic and it was important that Allsorts offered a break to these often exhausted parents. The parents told us that they needed a break but they were very concerned for the young people, who also were quite traumatised from the Covid experience. We ran Young Adult Saturday trips and recreational activities throughout 21/22, a new Friday night takeaway for young people who were particularly anxious about emerging from the pandemic. We also ran holiday clubs in the Summer holidays, October and February half terms, which were short breaks for their parents and carers.

Partnerships

Allsorts has continued to work in partnership with a range of other organisations, including Gloucestershire County Council, Barnwood Trust, Short Break providers, The Music Works, Inclusion Gloucestershire, We All Matter, Leonard Cheshire, Active Gloucestershire, Westonbirt Arboretum and with a range of local organisations as well as special and mainstream schools.

We formed new partnerships with the School of Larks (Circus skills provider) and Empire Fighting Chance (boxing charity) and they provided activities to Allsorts members over the school holidays.

Financial 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.

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

The trustees' annual report was approved on 18/7/2022 and signed on behalf of the board of trustees by:



Alison Cathles
Trustee

Allsorts Gloucestershire

Independent Examiner's Report to the Trustees of Allsorts Gloucestershire

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Allsorts Gloucestershire ('the charity') for the year ended 31 March 2022.

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 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	254,428	54,164	308,592	312,104
Charitable activities	5	87,314	35,626	122,940	69,168
Investment income	6	43	—	43	44
Other income	7	11,665	—	11,665	80,678
Total income		<u>353,450</u>	<u>89,790</u>	<u>443,240</u>	<u>461,994</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	11,812	—	11,812	5,392
Expenditure on charitable activities	9,10	271,839	174,276	446,115	399,612
Total expenditure		<u>283,651</u>	<u>174,276</u>	<u>457,927</u>	<u>405,004</u>
Net (expenditure)/income		<u>69,799</u>	<u>(84,486)</u>	<u>(14,687)</u>	<u>56,990</u>
Transfers between funds		(137,679)	137,679	—	—
Net movement in funds		<u>(67,880)</u>	<u>53,193</u>	<u>(14,687)</u>	<u>56,990</u>
Reconciliation of funds					
Total funds brought forward		203,153	—	203,153	146,163
Total funds carried forward		<u>135,273</u>	<u>53,193</u>	<u>188,466</u>	<u>203,153</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 10 to 20 form part of these financial statements.

Allsorts Gloucestershire

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	16	70,970	81,355
Current assets			
Debtors	17	55	4,869
Cash at bank and in hand		214,531	227,661
		<u>214,586</u>	<u>232,530</u>
Creditors: amounts falling due within one year	18	<u>97,090</u>	<u>110,732</u>
Net current assets		<u>117,496</u>	<u>121,798</u>
Total assets less current liabilities		<u>188,466</u>	<u>203,153</u>
Net assets		<u>188,466</u>	<u>203,153</u>
Funds of the charity			
Restricted funds		53,193	—
Unrestricted funds		<u>135,273</u>	<u>203,153</u>
Total charity funds	21	<u>188,466</u>	<u>203,153</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 10 to 20 form part of these financial statements.

Allsorts Gloucestershire

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income	(14,687)	56,990
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	10,385	10,521
Other interest receivable and similar income	(43)	(44)
Accrued expenses	360	—
<i>Changes in:</i>		
Trade and other debtors	4,814	(4,869)
Trade and other creditors	(14,002)	105,445
Cash generated from operations	(13,173)	168,043
Interest received	43	44
Net cash (used in)/from operating activities	(13,130)	168,087
Net (decrease)/increase in cash and cash equivalents	(13,130)	168,087
Cash and cash equivalents at beginning of year	227,661	59,574
Cash and cash equivalents at end of year	214,531	227,661

The notes on pages 10 to 20 form part of these financial statements.

Allsorts Gloucestershire

Notes to the Financial Statements

Year ended 31 March 2022

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 2022

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 2022

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 2022

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 2022 £
Donations			
Donations	16,073	572	16,645
Gift aid	1,655	—	1,655

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Grants receivable	33,683	384	34,067
Gloucestershire County Council	69,270	—	69,270
Children In Need	—	—	—
National Lottery	—	—	—
Stroud District Council	—	—	—
Barnwood Trust	32,377	—	32,377
ESC Lottery fund	—	—	—
Paul Hamlyn Trust	—	30,000	30,000
Julia & Hans Hoare Trust	15,025	—	15,025
Postcode Neighbourhood	—	13,193	13,193
Henry Smith Charity	10,000	—	10,000
Peter Harrison Foundation	—	10,000	10,000
Barbara Ward Foundation	50,000	—	50,000
Garfield Weston	15,000	—	15,000
Anonymous	10,000	—	10,000
Subscriptions			
Membership fees	1,345	15	1,360
	<u>254,428</u>	<u>54,164</u>	<u>308,592</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	25,840	440	26,280
Gift aid	612	—	612
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
Julia & Hans Hoare Trust	—	—	—
Postcode Neighbourhood	—	—	—
Henry Smith Charity	—	—	—
Peter Harrison Foundation	—	—	—
Barbara Ward Foundation	—	—	—
Garfield Weston	—	—	—
Anonymous	—	—	—

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Subscriptions			
Membership fees	1,240	—	1,240
	<u>296,637</u>	<u>15,467</u>	<u>312,104</u>

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Local fundraising and trust applications	38,475	394	38,869
Income from clubs and activities	48,839	35,232	84,071
	<u>87,314</u>	<u>35,626</u>	<u>122,940</u>

	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
	<u>52,373</u>	<u>16,795</u>	<u>69,168</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	43	43	44	44

7. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
CJRS Grant	11,665	11,665	80,678	80,678

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies				
- Grants receivable	11,812	11,812	5,392	5,392

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General charitable activities	223,744	—	223,744
Toy library	—	—	—
Parents, carers, early years and grandparents	—	—	—
Youth clubs, including trips	—	38,216	38,216
Sports	—	45,143	45,143
Young adults	—	23,048	23,048
Family trips	—	67,337	67,337
Support costs	48,095	532	48,627
	<u>271,839</u>	<u>174,276</u>	<u>446,115</u>

	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>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
General charitable activities	223,744	29,515	253,259	280,733
Toy library	—	—	—	38,241
Parents, carers, early years and grandparents	—	—	—	21,653
Youth clubs, including trips	38,216	—	38,216	5,670
Sports	45,143	—	45,143	33,623
Young adults	23,048	—	23,048	3,745
Family trips	67,337	—	67,337	45
Governance costs	—	19,112	19,112	15,902
	<u>397,488</u>	<u>48,627</u>	<u>446,115</u>	<u>399,612</u>

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

11. Analysis of support costs

	Analysis of support costs	Total 2022	Total 2021
	£	£	£
Premises	14,248	14,248	15,992
Communications and IT	10,554	10,554	10,673
General office	2,086	2,086	3,197
Human resources	2,628	2,628	2,600
Governance costs	19,111	19,111	15,904
	<u>48,627</u>	<u>48,627</u>	<u>48,366</u>

12. Net (expenditure)/income

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

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>10,385</u>	<u>10,520</u>

13. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,320</u>	<u>960</u>

14. Staff costs

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

	2022	2021
	£	£
Wages and salaries	319,710	263,094
Social security costs	17,060	12,531
Employer contributions to pension plans	5,508	4,246
	<u>342,278</u>	<u>279,871</u>

The average head count of employees during the year was 46 (2021: 44).

No employee received employee benefits of more than £60,000 during the year (2021: 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 2022

16. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2021 and 31 March 2022	<u>103,852</u>	<u>675</u>	<u>1,000</u>	<u>105,527</u>
Depreciation				
At 1 April 2021	22,497	675	1,000	24,172
Charge for the year	<u>10,385</u>	<u>—</u>	<u>—</u>	<u>10,385</u>
At 31 March 2022	<u>32,882</u>	<u>675</u>	<u>1,000</u>	<u>34,557</u>
Carrying amount				
At 31 March 2022	<u>70,970</u>	<u>—</u>	<u>—</u>	<u>70,970</u>
At 31 March 2021	<u>81,355</u>	<u>—</u>	<u>—</u>	<u>81,355</u>

17. Debtors

	2022 £	2021 £
Trade debtors	55	1,025
Prepayments and accrued income	—	3,836
Other debtors	—	8
	<u>55</u>	<u>4,869</u>

18. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	—	6,568
Accruals and deferred income	91,712	100,933
Social security and other taxes	<u>5,378</u>	<u>3,231</u>
	<u>97,090</u>	<u>110,732</u>

19. Deferred income

	2022 £	2021 £
Amount deferred in year	<u>90,392</u>	<u>99,973</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 £5,508 (2021: £4,246).

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Unrestricted Fund	<u>203,153</u>	<u>353,450</u>	<u>(283,651)</u>	<u>(137,679)</u>	<u>135,273</u>

	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>

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted Funds	<u>—</u>	<u>89,790</u>	<u>(174,276)</u>	<u>137,679</u>	<u>53,193</u>

	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>

22. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	70,969	70,969
Current assets	214,586	214,586
Creditors less than 1 year	(97,089)	(97,089)
Net assets	<u>188,466</u>	<u>188,466</u>

	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>

Allsorts Gloucestershire

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

23. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	<u>227,661</u>	<u>(13,130)</u>	<u>214,531</u>