

CHARITY REGISTRATION NUMBER: 1158254

Sandmartins Activity Club
Unaudited Financial Statements
31 August 2020

MKL ACCOUNTANTS LTD
Chartered Certified Accountants
Herston Cross House
230 High Street
Swanage
Dorset
BH19 2PQ

Sandmartins Activity Club

Financial Statements

Year ended 31 August 2020

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Sandmartins Activity Club

Trustees' Annual Report

Year ended 31 August 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

Reference and administrative details

Registered charity name	Sandmartins Activity Club
Charity registration number	1158254
Principal office	Sandford St Martins Primary School Sandford Dorset BH20 7BN

The trustees

	A Dolman Keith Cranfield L Baraclough LL Law Min V Bowbanks
Independent examiner	Kevin Lyons FCCA Herston Cross House 230 High Street Swanage Dorset BH19 2PQ

Structure, governance and management

CIO with Voting Members other than its Charity Trustees Association Model Constitution from the Charity Commission

Sandmartins Activity Club

Trustees' Annual Report *(continued)*

Year ended 31 August 2020

Objectives and activities

The Charity works for the public benefit having as its objectives the development and education of children and young people in particular by:- Promoting their care and safety Promoting their education and promoting parental involvement Promoting their health and wellbeing Providing services to support them and their families and carers Providing services to individuals holding membership of the CIO

Sandmartins Activity Club is a childcare facility originally operating as an Unincorporated organisation on a non-profit making basis. Sandmartins changed to a CIO and became a Charity registered with the Charity Commissioners on 6th August 2014. The main activities undertaken for the public benefit are to provide a stimulating and nurturing environment for the children attending the facility as well as developing their skills and abilities which is vitally important to the working parents/carers. Sandmartins also contributes to the general well being of specific sections of the public in delivering care and educational services to children, which also benefits their families. The services provided by Sandmartins also has a public benefit as it is seen to assist the wider community of Sandford Dorset, and the surrounding area, in that older children have a safe venue in which they can relax and spend time with friends, rather than hang out in public places which can often cause social tension and petty crime. The Trustees of Sandmartins have full regard to the guidance issued by the Charity Commission on public benefit and are able to comply with the requirements and conditions of the Statutory Declaration.

Achievements and performance

The start of the new financial year on 1st September 2019 coincides with the start of the third year in our new building known as Peppermint House. The facility is now well established with a good number of children attending on a regular basis with the facility having a good reputation at the school it serves namely Sandford St Martin Primary School, as well as the wider community.

The staffing referred to in last years report has now been resolved and the Club now has a settled team. One new member as recruited in December 2019 having worked for the Club previously. The main event, which has had a serious impact on Sandmartins is the outbreak of Coronavirus. This resulted in the Club closing on the 23rd March 2020. Although the government indicated the Club could reopen at the beginning of June due to the restrictive nature of these guidelines the Club was unable to open until the start of the Autumn term in September 2020. This was in line with the full reopening of schools.

The reopening of Sandmartins has proved to be difficult, as a considerable number of changes have had to be Covid 19 secure. In summary the children's space in the club has been altered to accommodate the school's year groups to ensure mixing is kept to a minimum. Also, PPE has had to be bought, as well as sanitiser products. In addition, a marquee has been bought to create extra space outside for the children. Another shed has been erected to house the lawn mower which has freed up the barn shed to be used by the children, again creating extra space outside. On the advice of Cool Tec who maintain our air-conditioning this has to be modified so that there is an additional supply of fresh air to the cassette. This measure will help reduce the spread of the virus. Until the installation is undertaken expected later in September 2020 the unit will be turned off and windows will be opened as much as possible.

The staff have been placed on Furlough during the lockdown period. One grant for £6,000 has been received from Dorset Council in respect of Covid 19. It was anticipated that £10K would be received but this was scaled back by the Council due to demand.

Sandmartins Activity Club

Trustees' Annual Report *(continued)*

Year ended 31 August 2020

Achievements and performance *(continued)*

The Club's Insurance Policy with Covea was checked and a claim was submitted to Covea as it appeared we had a justifiable claim for Loss of Revenue. Unfortunately, our claim was rejected by Covea and we have now submitted a complaint to the Financial Ombudsman Service as a result of Covea's decision. Although the FOS initially did not uphold our claim their decision has been challenged, and our case will now be reviewed by the Ombudsman, the outcome of his decision is awaited.

A quote for the building insurance was requested from Covea and this was for £1,113.10 for the additional buildings cover as we already have our contents with them. In view of the amount of premium a quote has been obtained from Zurich who wished to quote for all our insurance. Their quote came in at £1,050.09 for buildings and contents. The premium has been accepted and we have switched to Zurich with effect from 7th September 2020. The policy with Covea arranged through Morton Michel has now been cancelled as the start date coincided with the renew date i.e 7th September 2020. Dorset Council will now be advised that at long last we have arranged the insurance which is a condition of the lease.

Also our accountants MKL have been delayed in the preparation of our 31/08/2019 accounts due to the Covid 19 situation, it is anticipated these will be received by the end of September. The present pandemic situation has created a very uncertain future for the Sandmartins as a result of the new rules and restrictions imposed by the Government as outlined in this earlier report.

What is clear is we face new challenges especially financial as our cost base will remain constant, but our income could suffer depending on the wider situation of the economy. As a result of the Trustees are considering approaching County via our own Solicitor Rebecca Keesham of Humphries Kirk Swanage to enquire whether County would consider a delay in executing the lease and we remain under the Tenancy at Will for say the next six months by which time we will have a better understanding of what our long-term future holds. Although we originally asked for a twenty-five-year lease this includes a one-year break clause which would make us liable for a year's rent of £6,000 in the event we had to terminate the lease. The advice of our Solicitor will be requested as to the best way to proceed in the current situation, and whether a shorter-term lease would be a better alternative especially if the break clause were not so punitive. Although we have been a tenant since the 14th July 2017 under the Tenancy at Will, due to delays and staff changes at Dorset Council the whole process of finalising the lease has been delayed, resulting in the Tenancy at Will still being in existence. Whilst Dorset Council are wishing to resolve this matter as they have a new Solicitor in place the pandemic and lockdown since 23rd March 2020 has created an unprecedented situation and it is hoped County will recognise this fact.

The decision has been made this year in view of Covid 19 restrictions to cancel the AGM for Sandmartins. It is important to mention that during these unprecedented times with the pandemic and lockdown, that all the staff have remained loyal and supportive and it is everyone's wish at Sandmartins that we continue to support the local community with the services we have provided for the last twenty-five years.

Financial review

Sandmartins changed to CIO status on 6th August 2014.

MKL Accountants of Swanage have now prepared the years accounts for the financial year ending 31st August 2020. The CIO continues to be viable on its normal day-to-day activities of providing childcare. All funds raised for fundraising purposes are kept in separate accounts

Sandmartins Activity Club

Trustees' Annual Report *(continued)*

Year ended 31 August 2020

The trustees' annual report was approved on 15 April 2021 and signed on behalf of the board of trustees by:



Keith Cranfield
Trustee

Sandmartins Activity Club

Independent Examiner's Report to the Trustees of Sandmartins Activity Club

Year ended 31 August 2020

I report to the trustees on my examination of the financial statements of Sandmartins Activity Club ('the charity') for the year ended 31 August 2020.

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

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.

K Lyons

Kevin Lyons FCCA
Independent Examiner

Herston Cross House
230 High Street
Swanage
Dorset
BH19 2PQ

Sandmartins Activity Club

Statement of Financial Activities

Year ended 31 August 2020

		2020		2019
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	65,306	65,306	74,061
Other trading activities	5	153	153	500
Investment income	6	10	10	13
Total income		<u>65,469</u>	<u>65,469</u>	<u>74,574</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	7	61,526	61,526	71,209
Expenditure on charitable activities	8,9	3,917	3,917	4,486
Total expenditure		<u>65,443</u>	<u>65,443</u>	<u>75,695</u>
Net income/(expenditure) and net movement in funds		<u>26</u>	<u>26</u>	<u>(1,121)</u>
Reconciliation of funds				
Total funds brought forward		37,013	37,013	38,215
Total funds carried forward		<u>37,039</u>	<u>37,039</u>	<u>37,094</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 9 to 16 form part of these financial statements.

Sandmartins Activity Club

Statement of Financial Position

31 August 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	14	9,132	9,319
Current assets			
Debtors	15	—	43
Cash at bank and in hand		31,041	35,188
		<u>31,041</u>	<u>35,231</u>
Creditors: amounts falling due within one year	16	<u>3,134</u>	<u>7,456</u>
Net current assets		<u>27,907</u>	<u>27,775</u>
Total assets less current liabilities		<u>37,039</u>	<u>37,094</u>
Funds of the charity			
Unrestricted funds		<u>37,039</u>	<u>37,094</u>
Total charity funds	18	<u>37,039</u>	<u>37,094</u>

These financial statements were approved by the board of trustees and authorised for issue on 15 April 2021, and are signed on behalf of the board by:



Keith Cranfield
Trustee

The notes on pages 9 to 16 form part of these financial statements.

Sandmartins Activity Club

Statement of Cash Flows

Year ended 31 August 2020

	2020 £	2019 £
Cash flows from operating activities		
Net income/(expenditure)	26	(1,121)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	3,044	3,106
Government grant income	(9,507)	–
Other interest receivable and similar income	(10)	(13)
<i>Changes in:</i>		
Trade and other debtors	43	(43)
Trade and other creditors	(4,322)	4,072
Cash generated from operations	(10,726)	6,001
Interest received	10	13
Net cash (used in)/from operating activities	<u>(10,716)</u>	<u>6,014</u>
Cash flows from investing activities		
Purchase of tangible assets	(2,857)	(9,155)
Net cash used in investing activities	<u>(2,857)</u>	<u>(9,155)</u>
Cash flows from financing activities		
Government grant income	9,507	–
Net cash from financing activities	<u>9,507</u>	<u>–</u>
Net decrease in cash and cash equivalents	(4,066)	(3,141)
Cash and cash equivalents at beginning of year	35,188	38,330
Cash and cash equivalents at end of year	<u>31,122</u>	<u>35,189</u>

The notes on pages 9 to 16 form part of these financial statements.

Sandmartins Activity Club

Notes to the Financial Statements

Year ended 31 August 2020

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 Sandford St Martins Primary School, Sandford, Wareham, BH20 7BN, Dorset.

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.

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.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

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.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

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:

Plant and machinery	- 25% reducing balance
Fixtures and fittings	- 25% reducing balance
Equipment	- 25% 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.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

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.

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.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Donations				
Committed giving	49,799	49,799	74,061	74,061

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Grants				
Grants receivable type 1	6,000	6,000	—	—
Government grant income	9,507	9,507	—	—
	<u>65,306</u>	<u>65,306</u>	<u>74,061</u>	<u>74,061</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Fundraising events	<u>153</u>	<u>153</u>	<u>500</u>	<u>500</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Interest received on deposits	<u>10</u>	<u>10</u>	<u>13</u>	<u>13</u>

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Charitable activity - goods purchased	2,669	2,669	5,635	5,635
Charitable activity - wages and salaries	45,348	45,348	51,340	51,340
Charitable activity - staff costs and training	208	208	597	597
Charitable activity - rent	6,000	6,000	6,000	6,000
Charitable activity - light & heat	1,283	1,283	1,066	1,066
Charitable activity - repairs & maintenance	3,072	3,072	2,764	2,764
Charitable activity - insurance	406	406	370	370
Charitable activity - other establishment	404	404	527	527
Charitable activity - other motor/travel costs	121	121	250	250
Charitable activity - subscriptions	398	398	382	382
Charitable activity - telephone	701	701	788	788
Charitable activity - office costs and advertising	916	916	1,490	1,490
	<u>61,526</u>	<u>61,526</u>	<u>71,209</u>	<u>71,209</u>

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Support costs	<u>3,917</u>	<u>3,917</u>	<u>4,486</u>	<u>4,486</u>

9. Expenditure on charitable activities by activity type

	Support costs	Total funds 2020	Total fund 2019
	£	£	£
Governance costs	<u>3,917</u>	<u>3,917</u>	<u>4,486</u>

10. Net income/(expenditure)

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

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>3,044</u>	<u>3,106</u>

11. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>935</u>	<u>915</u>

12. Staff costs

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

	2020	2019
	£	£
Wages and salaries	45,348	51,340
Other employee benefits	208	597
	<u>45,556</u>	<u>51,937</u>

The average head count of employees during the year was 8 (2019: 8).

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

13. Trustee remuneration and expenses

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

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

14. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 September 2019	1,190	11,943	1,727	14,860
Additions	120	2,737	—	2,857
At 31 August 2020	<u>1,310</u>	<u>14,680</u>	<u>1,727</u>	<u>17,717</u>
Depreciation				
At 1 September 2019	508	4,327	706	5,541
Charge for the year	201	2,588	255	3,044
At 31 August 2020	<u>709</u>	<u>6,915</u>	<u>961</u>	<u>8,585</u>
Carrying amount				
At 31 August 2020	<u>601</u>	<u>7,765</u>	<u>766</u>	<u>9,132</u>
At 31 August 2019	<u>682</u>	<u>7,616</u>	<u>1,021</u>	<u>9,319</u>

15. Debtors

	2020 £	2019 £
Prepayments and accrued income	—	43

16. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	<u>3,134</u>	<u>7,456</u>

17. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2020 £	2019 £
Recognised in income from donations and legacies:		
Government grants income	<u>9,507</u>	—

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

18. Analysis of charitable funds

Unrestricted funds

	At 1 September 2019 £	Income £	Expenditure £	At 31 August 2020 £
General funds	<u>37,013</u>	<u>65,469</u>	<u>(65,443)</u>	<u>37,039</u>

	At 1 September 2018 £	Income £	Expenditure £	At 31 August 2019 £
General funds	<u>38,215</u>	<u>74,574</u>	<u>(75,695)</u>	<u>37,094</u>

19. Analysis of changes in net debt

	At 1 Sep 2019 £	Cash flows £	At 31 Aug 2020 £
Cash at bank and in hand	<u>35,188</u>	<u>(4,147)</u>	<u>31,041</u>

Sandmartins Activity Club

Management Information

Year ended 31 August 2020

The following pages do not form part of the financial statements.

Sandmartins Activity Club

Detailed Statement of Financial Activities

Year ended 31 August 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Committed giving	49,799	74,061
Grants receivable type 1	6,000	—
Government grant income	9,507	—
	<u>65,306</u>	<u>74,061</u>
Other trading activities		
Fundraising events	<u>153</u>	<u>500</u>
Investment income		
Interest received on deposits	<u>10</u>	<u>13</u>
Total income	<u>65,469</u>	<u>74,574</u>
Expenditure		
Costs of other trading activities		
Purchases	2,669	5,635
Wages and salaries	45,348	51,340
Other post-retirement benefits	208	597
Rent	6,000	6,000
Light and heat	1,283	1,066
Repairs and maintenance	3,072	2,764
Insurance	406	370
Other establishment	404	527
Other motor/travel costs	121	250
Legal and professional fees	398	382
Telephone	701	788
Other office costs	916	1,490
	<u>61,526</u>	<u>71,209</u>
Expenditure on charitable activities		
Legal and professional fees	876	1,380
Depreciation	<u>3,041</u>	<u>3,106</u>
	<u>3,917</u>	<u>4,486</u>
Total expenditure	<u>65,443</u>	<u>75,695</u>
Net income/(expenditure)	<u>26</u>	<u>(1,121)</u>

Sandmartins Activity Club

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2020

	2020 £	2019 £
Costs of other trading activities		
Costs of other trading activities - Shop costs		
Charitable activity - goods purchased	2,669	5,635
Charitable activity - wages and salaries	45,348	51,340
Charitable activity - staff costs and training	208	597
Charitable activity - rent	6,000	6,000
Charitable activity - light & heat	1,283	1,066
Charitable activity - repairs & maintenance	3,072	2,764
Charitable activity - insurance	406	370
Charitable activity - other establishment	404	527
Charitable activity - other motor/travel costs	121	250
Charitable activity - subscriptions	398	382
Charitable activity - telephone	701	788
Charitable activity - office costs and advertising	916	1,490
	<u>61,526</u>	<u>71,209</u>
 Costs of other trading activities	 <u>61,526</u>	 <u>71,209</u>
 Expenditure on charitable activities		
Governance costs		
Governance costs - accountancy fees	876	1,380
Governance costs - depreciation	3,041	3,106
	<u>3,917</u>	<u>4,486</u>
 Expenditure on charitable activities	 <u>3,917</u>	 <u>4,486</u>
