

Sandmartins Activity Club
Unaudited Financial Statements
31 August 2021

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 2021

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Sandmartins Activity Club

Trustees' Annual Report

Year ended 31 August 2021

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

Reference and administrative details

Registered charity name	Sandmartins Activity Club
Charity registration number	01158154
Principal office	Sandford St Martins Primary School Sandford Dorset BH20 7BN

The trustees

A Dolman
K Cranfield
L Baraclough
LL Law Min
V Bowbanks

Independent examiner	Kevin Lyons FCCA Herston Cross House 230 High Street Swanage Dorset BH19 2PQ
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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 2021

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 2020 coincides with the start of the fourth year in our new building known as Peppermint House. Although the facility is now well established with a good number of children attending on a regular basis, the effect of the Coronavirus Pandemic has had a serious impact of the Club's operation. The facility continues to have a good reputation at the school it serves namely Sandford St Martin Primary School, as well as the wider community.

The Club staffing team have been extremely supportive during these challenging times for the Club now has a settled team.

As already mentioned in last years report the main event, which has had a serious impact on Sandmartins, is the outbreak of Coronavirus and this has continued into the years report. The Club originally closed on 23rd March 2020, but despite Government indicating the Club could reopen at the beginning of June due to the restrictive nature of these guidelines the Club was unable to reopen until the start of the Autumn term in September 2020. This was in line with the full reopening of schools.

The reopening of Sandmartins last September 2020 proved to be difficult, as mentioned in last years report, as a considerable number of changes had to be made to be Covid 19 secure.

In summary the childrens 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 brought, as well as sanitiser products.

Sandmartins Activity Club

Trustees' Annual Report *(continued)*

Year ended 31 August 2021

Achievements and performance *(continued)*

In addition last September a marquee was bought to create extra space outside for the children. Another shed was also erected to house the lawn mower which has freed up the barn shed to be used by the children, again creating extra space outside. Unfortunately the marquee proved to be unsuccessful as it was destroyed in the storms in October 2020. Luckily for the Club after raising a dispute with the Company that supplied the marquee we were able to obtain a full refund of the cost amounting to £926.29.

On the advice of Cool Tec who maintain our air-conditioning was modified in September 2020 so that there is an additional supply of fresh air to the cassette. This measure will help reduce the spread of the virus. In addition the staff have continued to keep the windows open as much as possible to maximise the flow of fresh air into the building.

The staff had been placed on furlough during the lockdown period and this continued the Club reopened in September 2020. One grant for £6000 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.

As mentioned in last year's report we have now changed our insurers to Zurich who were considerably cheaper than Covea at £1050.09 for buildings and contents. The policy is due for renewal on the 7th September 2021. The policy has now been renewed at a cost of £1058.18 and is paid by direct debit over 10 months with no additional cost.

The accounts for the year ending 31/8/2020 have been prepared by our Accountants MKL and our return to the Charity Commission has been completed.

The present pandemic situation has created a very uncertain future for Sandmartins as a result of the new rules and restrictions imposed by the Government as outlined earlier in this report.

What is clear we face new challenges especially financial as our cost base will remain constant but our income could suffer depending on the wider situation in the economy.

Notwithstanding our comments last year regarding the Lease the situation still remains on-going. In view of the lack of progress our Solicitor Rebecca Keesham of Humphries Kirk has advised that they wish to close the file. This has now been done and our cheque for £50 as a deposit has been returned to us.

As far as Dorset Council is concerned we understand that there have been changes to the staff as well as their Solicitors Department resulting in no communication being received on the subject of the lease.

As highlighted in last year's report our concern relates to the break clause, which would make us liable for a year's rent of £6000 in the event we had to terminate the lease.

Sandmartins Activity Club

Trustees' Annual Report *(continued)*

Year ended 31 August 2021

Achievements and performance *(continued)*

Therefore it is in our best interests in view of the uncertainties surrounding Sandmartins' future to continue under the umbrella of the Tenancy at Will.

When we eventually hear from Dorset Council this will be our recommendation to them based on the present situation. As with the uncertainties that Sandmartins now faces with the pandemic still on-going it is not in our interests to commit to a lease with a restrictive break clause. Whether Dorset Council will be flexible remains to be seen.

Although the restrictions surrounding Covid 19 have been lifted by the Government, the decision has been made again this year to cancel the AGM for Sandmartins for safety reasons.

Sandmartins has been successful with the Additional Restrictions Grants administered by Dorset Council and two payments have been received.

Also in January 2021 when our financial viability was uncertain an application was made to Garfield Weston Foundation for a grant and we were successful in receiving a payment in April 2021 for £5000. This has helped to provide a valuable buffer for our finances at this difficult time as a result of the pandemic.

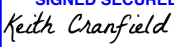
It is important to mention that during these unprecedented times with the pandemic and lockdown, that all the staff have remained loyal and supportive. It is everyone's wish at Sandmartins that we continue to support the local community with the services we have provided for the last twenty-five years.

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 2021. The CIO continues to be viable on its normal day-to-day activities of providing childcare. The current pandemic and lockdown has created an uncertain future for Sandmartins and it is possible reserves may need to be used to support the operation. Fundraising is kept in separate accounts.

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

SIGNED SECURELY

13/06/2022 at 3:29:06 PM UTC

K Cranfield
Trustee

Sandmartins Activity Club

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

Year ended 31 August 2021

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

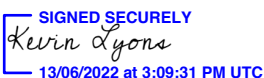
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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.

 SIGNED SECURELY
Kevin Lyons
13/06/2022 at 3:09:31 PM UTC

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 2021

		2021		2020
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	4	57,078	57,078	65,306
Other trading activities	5	—	—	153
Investment income	6	1	1	10
Total income		<u>57,079</u>	<u>57,079</u>	<u>65,469</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	7	67,182	67,182	61,523
Expenditure on charitable activities	8,9	3,009	3,009	3,920
Other expenditure	10	(232)	(232)	—
Total expenditure		<u>69,959</u>	<u>69,959</u>	<u>65,443</u>
Net (expenditure)/income and net movement in funds		<u>(12,880)</u>	<u>(12,880)</u>	<u>26</u>
Reconciliation of funds				
Total funds brought forward		37,039	37,039	37,013
Total funds carried forward		<u>24,159</u>	<u>24,159</u>	<u>37,039</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 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	15	6,329	9,132
Current assets			
Cash at bank and in hand		21,490	31,041
Creditors: amounts falling due within one year	16	3,660	3,134
Net current assets		17,830	27,907
Total assets less current liabilities		24,159	37,039
Funds of the charity			
Unrestricted funds		24,159	37,039
Total charity funds	18	24,159	37,039

These financial statements were approved by the board of trustees and authorised for issue on 15 June 2022, and are signed on behalf of the board by:

SIGNED SECURELY
Keith Cranfield
13/06/2022 at 3:29:06 PM UTC

K 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 2021

	2021 £	2020 £
Cash flows from operating activities		
Net (expenditure)/income	(12,880)	26
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,108	3,044
Government grant income	(14,547)	(9,507)
Other interest receivable and similar income	(1)	(10)
Gains on disposal of tangible fixed assets	(232)	–
<i>Changes in:</i>		
Trade and other debtors	–	43
Trade and other creditors	526	(4,322)
Cash generated from operations	(25,026)	(10,726)
Interest received	1	10
Net cash used in operating activities	<u>(25,025)</u>	<u>(10,716)</u>
Cash flows from investing activities		
Purchase of tangible assets	–	(2,857)
Proceeds from sale of tangible assets	695	–
Net cash from/(used in) investing activities	<u>695</u>	<u>(2,857)</u>
Cash flows from financing activities		
Government grant income	14,547	9,507
Net cash from financing activities	<u>14,547</u>	<u>9,507</u>
Net decrease in cash and cash equivalents	(9,783)	(4,066)
Cash and cash equivalents at beginning of year	31,041	35,188
Cash and cash equivalents at end of year	<u>21,258</u>	<u>31,122</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 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 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

The accounts are prepared on a going concern basis but there is uncertainty due to Covid 19 issues as referred to in the Trustees Report.

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 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.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 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:

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 2021

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 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Committed giving	32,894	32,894	49,799	49,799

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Grants				
Grants receivable	9,637	9,637	6,000	6,000
Government grant income	14,547	14,547	9,507	9,507
	<u>57,078</u>	<u>57,078</u>	<u>65,306</u>	<u>65,306</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	—	—	153	153

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Interest received on deposits	1	1	10	10

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Charitable activity - goods purchased	1,796	1,796	2,669	2,669
Charitable activity - wages and salaries	52,968	52,968	45,348	45,348
Charitable activity - staff costs and training	134	134	208	208
Charitable activity - rent	6,000	6,000	6,000	6,000
Charitable activity - light & heat	682	682	1,283	1,283
Charitable activity - repairs & maintenance	2,260	2,260	3,072	3,072
Charitable activity - insurance	1,051	1,051	403	403
Charitable activity - other establishment	605	605	404	404
Charitable activity - other motor/travel costs	50	50	121	121
Charitable activity - subscriptions	423	423	398	398
Charitable activity - telephone	719	719	701	701
Charitable activity - office costs and advertising	494	494	916	916
	<u>67,182</u>	<u>67,182</u>	<u>61,523</u>	<u>61,523</u>

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Support costs	<u>3,009</u>	<u>3,009</u>	<u>3,920</u>	<u>3,920</u>

9. Expenditure on charitable activities by activity type

	Support costs	Total funds 2021	Total fund 2020
	£	£	£
Governance costs	<u>3,009</u>	<u>3,009</u>	<u>3,920</u>

10. Other expenditure

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Loss on disposal of tangible fixed assets held for charity's own use	<u>(232)</u>	<u>(232)</u>	<u>—</u>	<u>—</u>

11. Net (expenditure)/income

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

	2021	2020
	£	£
Depreciation of tangible fixed assets	2,108	3,044
Gains on disposal of tangible fixed assets	<u>(232)</u>	<u>—</u>

12. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>900</u>	<u>935</u>

13. Staff costs

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

	2021	2020
	£	£
Wages and salaries	52,968	45,348
Other employee benefits	134	208
	<u>53,102</u>	<u>45,556</u>

The average head count of employees during the year was 8 (2020: 8).

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

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

14. Trustee remuneration and expenses

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

15. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 September 2020	1,310	14,680	1,727	17,717
Disposals	–	(926)	–	(926)
At 31 August 2021	<u>1,310</u>	<u>13,754</u>	<u>1,727</u>	<u>16,791</u>
Depreciation				
At 1 September 2020	709	6,915	961	8,585
Charge for the year	150	1,767	191	2,108
Disposals	–	(231)	–	(231)
At 31 August 2021	<u>859</u>	<u>8,451</u>	<u>1,152</u>	<u>10,462</u>
Carrying amount				
At 31 August 2021	<u>451</u>	<u>5,303</u>	<u>575</u>	<u>6,329</u>
At 31 August 2020	<u>601</u>	<u>7,765</u>	<u>766</u>	<u>9,132</u>

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	<u>3,660</u>	<u>3,134</u>

17. Government grants

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

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	<u>14,547</u>	<u>9,507</u>

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

18. Analysis of charitable funds

Unrestricted funds

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 2021 £
General funds	<u>37,039</u>	<u>57,079</u>	<u>(69,959)</u>	<u>24,159</u>

	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>

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	6,329	6,329
Current assets	21,490	21,490
Creditors less than 1 year	<u>(3,660)</u>	<u>(3,660)</u>
Net assets	<u>24,159</u>	<u>24,159</u>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	9,132	9,132
Current assets	31,041	31,041
Creditors less than 1 year	<u>(3,134)</u>	<u>(3,134)</u>
Net assets	<u>37,039</u>	<u>37,039</u>

20. Analysis of changes in net debt

	At 1 Sep 2020 £	Cash flows £	At 31 Aug 2021 £
Cash at bank and in hand	<u>31,041</u>	<u>(9,551)</u>	<u>21,490</u>

Sandmartins Activity Club

Management Information

Year ended 31 August 2021

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

Sandmartins Activity Club

Detailed Statement of Financial Activities

Year ended 31 August 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Committed giving	32,894	49,799
Grants receivable	9,637	6,000
Government grant income	14,547	9,507
	<u>57,078</u>	<u>65,306</u>
Other trading activities		
Fundraising events	—	153
	<u>—</u>	<u>153</u>
Investment income		
Interest received on deposits	1	10
	<u>1</u>	<u>10</u>
Total income	<u>57,079</u>	<u>65,469</u>
Expenditure		
Costs of other trading activities		
Purchases	1,796	2,669
Wages and salaries	52,968	45,348
Staff costs and training	134	208
Rent	6,000	6,000
Light and heat	682	1,283
Repairs and maintenance	2,260	3,072
Insurance	1,051	403
Other establishment	605	404
Other motor/travel costs	50	121
Legal and professional fees	423	398
Telephone	719	701
Other office costs	494	916
	<u>67,182</u>	<u>61,523</u>
Expenditure on charitable activities		
Legal and professional fees	900	876
Depreciation	2,109	3,044
	<u>3,009</u>	<u>3,920</u>
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	(232)	—
	<u>(232)</u>	<u>—</u>
Total expenditure	<u>69,959</u>	<u>65,443</u>

Sandmartins Activity Club

Detailed Statement of Financial Activities *(continued)*

Year ended 31 August 2021

	2021 £	2020 £
Net (expenditure)/income	<u>(12,880)</u>	<u>26</u>

Sandmartins Activity Club

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2021

	2021 £	2020 £
Costs of other trading activities		
Costs of other trading activities - Shop costs		
Charitable activity - goods purchased	1,796	2,669
Charitable activity - wages and salaries	52,968	45,348
Charitable activity - staff costs and training	134	208
Charitable activity - rent	6,000	6,000
Charitable activity - light & heat	682	1,283
Charitable activity - repairs & maintenance	2,260	3,072
Charitable activity - insurance	1,051	403
Charitable activity - other establishment	605	404
Charitable activity - other motor/travel costs	50	121
Charitable activity - subscriptions	423	398
Charitable activity - telephone	719	701
Charitable activity - office costs and advertising	494	916
	<u>67,182</u>	<u>61,523</u>
 Costs of other trading activities	 <u><u>67,182</u></u>	 <u><u>61,523</u></u>
 Expenditure on charitable activities		
Governance costs		
Governance costs - accountancy fees	900	876
Governance costs - depreciation	2,109	3,044
	<u>3,009</u>	<u>3,920</u>
 Expenditure on charitable activities	 <u><u>3,009</u></u>	 <u><u>3,920</u></u>
