

Company registration number: 8822560

Charity registration number: 1160971

Leaps and Bounds Community Project

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Batchelor Coop Ltd
Chartered Accountants
The New Barn, Mill Lane
Eastry, Sandwich
CT13 0JW

Leaps and Bounds Community Project

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Leaps and Bounds Community Project

Reference and Administrative Details

Trustees	J P Abbott, Chairman L Mussett K J Green C Matley
Secretary	K J Green
Senior Management Team	D Smith, Project Manager
Principal Office	64-66 Southwall Road Deal Kent CT14 9AQ The charity is incorporated in England.
Company Registration Number	8822560
Charity Registration Number	1160971
Bankers	Nat West High Street Deal CT14 6EW
Independent Examiner	Mark Batchelor BSC FCA Batchelor Coop Ltd Chartered Accountants The New Barn, Mill Lane Eastry, Sandwich CT13 0JW

Leaps and Bounds Community Project

Trustees' and Directors' Report

The directors, who are all trustees of Leaps and Bounds Community Project ("the Charity") for the purposes of the Companies Act, submit their annual report and the financial statements of the Charity for the year ended 31 December 2021. The directors confirm that the annual report and financial statements of the Charity comply with current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice: "Accounting and Reporting by Charities" (FRS 102).

Structure, governance and management

Nature of governing document

The organisation is a Charitable Company limited by guarantee, incorporated on 20 December 2013 and registered as a charity on 18 March 2015. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law and under the Company's Articles are known as members of the Management Committee. All members of the Management Committee give their time voluntarily and receive no benefits from the charity. There is a spread of experience of business and those with an interest and specialist training with the learning disabled and includes a trustee who son attends the project. We are seeking a further trustee/s to enhance the experience and contributions to the charity.

The charity has policies and procedures in place for the recruiting, induction and training of new trustees.

Organisational Structure

The Project is run by a salaried Project Manager with part-time support staff who are employed by the charity together with volunteers. The need to take each client's individual disability into account means that a high ratio of staff to clients is desirable, particularly if clients are prone to suffer from epilepsy, require monitoring for diabetes during the course of the day or have seizures. We have a small group of very loyal volunteers who work under the direction of the qualified staff. From time to time the charity is asked to assist with work experience placements and as a consequence has developed induction training for those who spend a short time with the project.

A review of the way staff is paid was completed in 2020 which resulted in the adoption of hourly rates of pay rather than session rates from 1 March 2020. This allowed more flexibility for staff to cover additional hours when needed. The hourly rate was set at the level of the National Living Wage and a review was completed in 2021 with increases in line with CPI inflation being made.

The Project Manager is NVQ 5 Qualified in Health and Social Care. This is a considerable qualification and her amazing dedication, along with all the staff and volunteers is to be applauded.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Objectives and activities

Objects and aims

In reviewing our aims and activities we believe that the focus of our work in the last 12 months has retained its emphasis on our key objectives and benefits.

Our charity's purposes, as set out in the objects contained in the company's Memorandum of Association, are:

To relieve the needs of adults with learning and or physical disabilities in particular by providing training, skills and support that will enable them to develop their life, social and educational skills and promote their greater independence.

Objectives, strategies and activities

Leaps and Bounds Community Project is an activity hub aiming to encourage healthier living and greater independence to our client base. The project offers a range of craft-based and other activities within a fully supported setting as well as an opportunity for clients to become involved in community craft fairs held locally. This variety of provision is unique to this area of South East Kent and is supported by Social Services.

The Project enjoyed a settled client base during the reporting year. Some clients attend for as little as one half day a week, others as much as four days. Some have come as a result of visits from Care Managers or by personal recommendation to parents. The age range of the clients is from 21-60.

Around a third of our clients have been with the project for more than 10 years so they have become firmly established and enjoyed continuity and community during that time. New clients are quickly accepted and welcomed by the others. Given another extraordinary year the focus has been on maintaining the service whenever possible.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Achievements and performance

The provision of actual activities is as follows:

- The need for a Covid safe environment has been a primary focus whilst delivering service excellence. The pandemic has meant periods of closure and changes in the way of providing care while maintaining a caring and friendly atmosphere.
- When specialist education provision comes to an end, the risk to vulnerable adults who have been used to socializing within a school environment is that they can become withdrawn and socially isolated. The project is totally committed to the social welfare and integration of the clients. With the need to socially distance and the large table around which the clients work has been replaced by individual tables which has proved successful and enables our lovely clients to maintain personal space while allowing staff to sit with them as necessary. The atmosphere of much laughter and fun has been maintained and the clients have adopted to the new layout well. The charity recognises the importance of creating a supportive community, so client birthdays are celebrated and shared as special days.
- For their parents or carers, some precious time to spend as they wish, once the client's formal education has finished, benefits their own well-being, as well as promoting the continuing independence and development of the clients. Feedback offered when a survey was conducted amongst carers very much supports this. There will be some clients who get to a point where they can move into supported living accommodation once they have the requisite life skills to do so. Continuing to attend some day care sessions is very helpful to their security in making this transition.
- The variety of craft activities which are available to clients includes, ceramic painting, cross stitch and latch rug making, crochet, card making, work with drift wood, simple sewing, beadwork, macramé and many more. The art therapies are helpful in aiding concentration, promoting mental well-being and a sense of achievement. Originally a craft-based initiative selling craft from a shop, the Project outgrew its original location and has been settled in its present location for the last six years. The clients now sell craft items through local Artisan Fairs, Facebook and through a local shop when possible. This was disrupted to some extent but was resumed in the latter part of the year as restrictions were eased.
- 2021 has been another difficult year for the country as a result of the Covid 19 pandemic, and we have been no exception. The centre has been required to close for some periods during lockdowns and when local infection levels reached nationally high numbers of cases.
- To ensure the safety of both our clients and staff a strict regime of cleaning and disinfecting has been instituted. The 'Hand, Face and Space' has required regular hand cleaning, use of masks and required the purchase of new furniture to ensure each client has their own work table. The new laptop computers to enable segregated working to maintain adequate space. De-humidifiers have been added to reduce the potential for airborne droplets. Separate exits and entrances have been established to ensure maximum protection for our clients.
- Despite these many challenges the centre has, when possible, provided much needed day care facilities during this very difficult and ongoing period. The centre manager, staff and volunteers have been exceptional in their dedication which is greatly appreciated by the parents and carers and the trustees.
- A number of activities have been unable to take place. These include the successful local craft fairs which commenced last year, the annual dinner and Christmas party. All activities have been restricted to the centre and immediate location. Visits from the Fire Brigade, Police and other have been postponed. No visits to schools, the beach or other locations have been undertaken.
- The otherwise significant financial impact has been ameliorated by the receipt of government grants such as the salary furlough scheme and charity and business support to provide income. The Community Church, our landlords, have kindly reduced our rent during this difficult period.

Leaps and Bounds Community Project

Trustees' and Directors' Report

- The pottery kiln on site has again been used this year and what is produced from the wide range of moulds in stock is sold through Facebook and a local shop as the craft fairs could not be held. One of our clients is particularly skilled at fine detail painting and enjoys the challenge of tackling pieces which need the steadiest of hands. Glazed tiles remain popular as coasters, but other seasonal items such as illuminated moons have been very popular. The quality of the goods made is deservedly gaining a good reputation locally.
- The clients help with the planning, preparation and sharing of a healthy lunch. The focus is on teaching how to make a well-balanced meal at a low cost. The safe preparation of food is also taught with some clients able to take a Food Hygiene Course; a key life skill and one promoting increased independence.
- The charity benefits from fresh produce, particularly fruit and vegetables donated to the project under a partnership with the nearest local supermarkets, who would otherwise have to pay for it to go in to landfill once the sell by date has been reached. The clients are taught to prep all kinds of fresh vegetables and home-made soups, curries and casseroles are often served for lunch.
- A Christmas Raffle initiative was launched by our most recent Trustee Colin which was a great success in both raising valuable funds and informing the community in Deal of the great work undertaken by Leaps and Bounds. This will hopefully become an annual event.
- We have seen Leaps and Bounds grow from the roots put down when established to a firm tree with the ambition to extend the services in the future.

Financial review

We ended the year with income exceeding expenditure creating a surplus of £26,309, Our reserves brought forward from 2020 amounted to £19,718 giving cumulative reserves at 31 December 2021 of £46,027.

We ended the year with £4,769 in the Current Account and £36,237 in the Reserve Account.

Policy on reserves

The Board's aim to have reserve funds in place to meet unexpected expenditure or downturn in client attendance. Income projections suggests that there is evidence of the likelihood that this can now be maintained long term.

Principal funding sources

The income for the ongoing work of the project comes largely from the County Council through Social Services funding. Sessions are approved by Care Managers Care allowances or, in some cases, the clients are free to buy in day care attendance through their Personal Independence Payment. Session costs are fixed by Social Services and have only seen a very small increase since the Project's formation.

This year we have accessed the government furlough payments fund and special funds to assist charities and businesses during the ongoing pandemic. This combined with sales and the raffle income have enabled us to maintain a healthy financial position, a considerable improvement on the position of debt a few years ago. Again, this is down to the hard work of all concerned.

The charity has continued to consolidate its financial position this reporting year despite the many problems encountered.

Investment policy and objectives

The Board is committed to transferring any surplus capital whenever possible into our Reserve Account.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Fundraising disclosures

Profits from the Fundraising Social and Craft Fair sales generated funds of £577 (2020 : nil).

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Plans for future periods

Aims and key objectives for future periods

Our future planning has concentrated on returning to full capacity once the Covid crises has subsided together with endeavouring to further secure the financial robustness of the project by building the reserves to a level that provides sustainability for the long term. The redevelopment of the current site by the Community Church, Deal, will likely lead to much improved facilities as part of a new community hub and church facilities.

Small company provisions

This report has been in accordance with the small companies' regime under the Companies Act 2006.

Reappointment of independent examiner

Batchelor Coop were appointed as the charitable company's independent examiners during the year and they have expressed their willingness to continue in that capacity.

Leaps and Bounds Community Project

Trustees' and Directors' Report

Statement of Responsibilities

Statement of Trustee's Responsibilities

The trustees (who are also the directors of Leaps and Bounds Community Project for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 1 April 2022 and signed on its behalf by:

.....
L Mussett
Trustee

.....
K J Green
Trustee

Leaps and Bounds Community Project

Independent Examiner's Report to the trustees of Leaps and Bounds Community Project

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 9 to 20.

Respective responsibilities of trustees and examiner

As the charity's trustees of Leaps and Bounds Community Project (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

(1) accounting records were not kept in respect of the company as required by section 386 of the 2016 Act; or

(2) the accounts do not accord with those accounting records; or

(3) the accounts do not comply with the accounting requirements of section 396 of the 2016 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

(4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)]

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permissible by law, I do not accept or assume any responsibility to anyone other than the Charity and The Charity's Trustees as a body, for my work or for this report.

.....
Mark Batchelor BSC FCA
Independent Examiner
Chartered Accountant

Batchelor Coop Ltd
Chartered Accountants
The New Barn, Mill Lane
Eastry, Sandwich
CT13 0JW

6 April 2022

Leaps and Bounds Community Project

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2021 £	Total Unrestricted 2020 £
Income and Endowments from:				
Donations and legacies	3	7,480	7,480	26,205
Charitable activities	4	104,008	104,008	52,247
Other trading activities	5	635	635	-
Investment income	6	1	1	5
Total Income		<u>112,124</u>	<u>112,124</u>	<u>78,457</u>
Expenditure on:				
Raising funds	7	(58)	(58)	-
Charitable activities	8	(78,308)	(78,308)	(67,264)
Management and administration	9	(3,741)	(3,741)	(3,103)
Governance costs	10	<u>(3,708)</u>	<u>(3,708)</u>	<u>(4,040)</u>
Total Expenditure		<u>(85,815)</u>	<u>(85,815)</u>	<u>(74,407)</u>
Net income		<u>26,309</u>	<u>26,309</u>	<u>4,050</u>
Net movement in funds		26,309	26,309	4,050
Reconciliation of funds				
Total funds brought forward		<u>19,718</u>	<u>19,718</u>	<u>15,668</u>
Total funds carried forward	20	<u><u>46,027</u></u>	<u><u>46,027</u></u>	<u><u>19,718</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 20.

Leaps and Bounds Community Project

(Registration number: 8822560)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	15	2,163	2,665
Current assets			
Debtors	16	5,520	3,295
Cash at bank and in hand		<u>41,027</u>	<u>16,024</u>
		46,547	19,319
Creditors: Amounts falling due within one year	17	<u>(2,683)</u>	<u>(2,266)</u>
Net current assets		<u>43,864</u>	<u>17,053</u>
Net assets		<u>46,027</u>	<u>19,718</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>46,027</u>	<u>19,718</u>
Total funds	20	<u>46,027</u>	<u>19,718</u>

For the financial year ending 31 December 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 9 to 20 were approved by the trustees, and authorised for issue on 1 April 2022 and signed on their behalf by:

.....
L Mussett
Trustee

.....
K J Green
Trustee

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

64-66 Southwall Road

Deal

Kent

CT14 9AQ

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

The financial statements have been prepared under the historical cost convention in accordance with applicable United Kingdom Accounting Standards, the Charity Commission 'Statement of Recommended Practice: Accounting and Reporting by Charities' (SORP), the Financial Reporting Standard 102, and the Companies Act 2006. A summary of the principal accounting policies, which have been applied consistently, except where noted, is set out below.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

Revenue is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including the cost and examination of the accounts, strategic management and Trustee's meetings and reimbursed expenses.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	15% reducing balance basis

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

3 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations from individuals	1,396	1,396	2,325
Gift aid reclaimed	330	330	275
Grants, including capital grants;			
Government grants	5,754	5,754	22,701
Donations from community groups	-	-	904
	<u>7,480</u>	<u>7,480</u>	<u>26,205</u>

4 Income from charitable activities

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Sales of goods	2,263	2,263	700
Clients fees	92,775	92,775	50,823
Clients sessions	8,970	8,970	724
	<u>104,008</u>	<u>104,008</u>	<u>52,247</u>

5 Income from other trading activities

	Unrestricted funds	
	General £	Total 2021 £
Fundraising	635	635
	<u>635</u>	<u>635</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

6 Investment income

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1	1	5
	<u>1</u>	<u>1</u>	<u>5</u>

7 Expenditure on raising funds

a) Costs of trading activities

		Unrestricted funds	
	Note	General £	Total 2021 £
Fundraising trading costs;			
Fundraising		58	58
		<u>58</u>	<u>58</u>

8 Expenditure on charitable activities

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Purchases	2,282	2,282	1,047
Catering	269	269	120
Wages and salaries	21,442	21,442	20,304
Support workers	34,262	34,262	26,632
Stall hire	300	300	15
Bad debts written off	290	290	688
Pension costs	481	481	422
Rent	18,480	18,480	17,490
Depreciation, amortisation and other similar costs	502	502	546
	<u>78,308</u>	<u>78,308</u>	<u>67,264</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

9 Management and administration

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Marketing and publicity	-	-	93
Repairs and maintenance	1,025	1,025	885
Entertaining	-	-	118
Staff training	233	233	414
Insurance	844	844	810
Telephone and fax	302	302	425
Printing, postage and stationery	291	291	158
Sundry expenses	129	129	1
Cleaning	887	887	169
Bank charges	30	30	30
	<u>3,741</u>	<u>3,741</u>	<u>3,103</u>

10 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Accountancy and examination fees	2,748	2,748	3,290
Bookkeeper	960	960	750
	<u>3,708</u>	<u>3,708</u>	<u>4,040</u>

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

12 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	55,704	46,936
Pension costs	481	422
	<u>56,185</u>	<u>47,358</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Support workers	5	5
Administration	1	1
	<u>6</u>	<u>6</u>

1 (2020 - 1) of the above employees participated in the Defined Contribution Pension Schemes.

No employee received emoluments of more than £60,000 during the year.

13 Independent examiner's remuneration

	2021 £	2020 £
Other fees to examiners		
Examination-related assurance services	1,374	1,314
All other services	1,374	1,976
	<u>2,748</u>	<u>3,290</u>

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

14 Taxation

No provision for taxation is included in the financial statements as the company is a charity entitled to the exemption from tax afforded by Section 505, ICTA 1988.

15 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2021	4,760	4,760
At 31 December 2021	4,760	4,760
Depreciation		
At 1 January 2021	2,095	2,095
Charge for the year	502	502
At 31 December 2021	2,597	2,597
Net book value		
At 31 December 2021	2,163	2,163
At 31 December 2020	2,665	2,665

16 Debtors

	2021 £	2020 £
Trade debtors	4,612	2,873
Other debtors	908	422
	5,520	3,295

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

17 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	549	387
Other creditors	290	57
Accruals	1,844	1,822
	<u>2,683</u>	<u>2,266</u>

18 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Land and buildings		
Within one year	19,800	19,140
Between one and five years	39,600	59,400
	<u>59,400</u>	<u>78,540</u>

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £481 (2020 - £422).

Leaps and Bounds Community Project

Notes to the Financial Statements for the Year Ended 31 December 2021

20 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Balance at 31 December 2021 £
Unrestricted funds				
General	<u>(19,718)</u>	<u>(112,124)</u>	<u>85,815</u>	<u>(46,027)</u>

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
Unrestricted funds				
General	<u>(15,668)</u>	<u>(78,457)</u>	<u>74,407</u>	<u>(19,718)</u>

21 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	2,163	2,163
Current assets	46,547	46,547
Current liabilities	<u>(2,683)</u>	<u>(2,683)</u>
Total net assets	<u>46,027</u>	<u>46,027</u>

	Unrestricted funds General £	Total funds at 31 December 2020 £
Tangible fixed assets	2,665	2,665
Current assets	19,319	19,319
Current liabilities	<u>(2,266)</u>	<u>(2,266)</u>
Total net assets	<u>19,718</u>	<u>19,718</u>