

Company Registration Number - 09128221

The Charity Registration Number is :- 01166652

Skills 4 Work (Gateshead) Ltd

Report and Accounts

31 July 2021

Skills 4 Work (Gateshead) Ltd

Report and accounts for the year ended 31 July 2021

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Skills 4 Work (Gateshead) Ltd

Company Registration Number - 09128221

Trustees' Annual Report for the year ended 31 July 2021

The Trustees present their Report and Accounts for the year ended 31 July 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Skills 4 Work (Gateshead) Ltd.

The charity is also known by its operating name, Skills 4 Work (Gateshead) Limited.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 01166652.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 02 April 2016

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

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Trustees' Annual Report for the year ended 31 July 2021

The principal operating address, telephone number, email and web addresses of the charity are:-

Pinetree Centre
Durham Road, Birtley
County Durham, DH3 2TD
Telephone 07562 276263
Email Address twskills@gmail.com Web address skills4work.org

The registered office of the charity for Companies Act purposes is:-

B3 Kingfisher House
Team Valley, Gateshead
Tyne and Wear, NE11 0JQ

The Trustees in office on the date the report was approved were:-

Glenn Farrage
Catherine Williams
Peter Proundlock

The following persons served as Trustees during the year ended 31 July 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The charitable company exists to act as a focal point for the young people in the community of Gateshead, Tyne & Wear. It is a 'not for profit' organisation, managed by local people for the local people, with support from the City of Gateshead.

Skills 4 Work (Gateshead) Ltd

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Trustees' Annual Report for the year ended 31 July 2021

The main activities undertaken in relation to those purposes during the year.

The company acts as a not for profit organisation to provide the advancement of education, citizenship and work related opportunities to young people in Gateshead, Tyne & Wear.

The delivery of the objects are achieved by working in partnership with numerous organisations, and the trustees value this partnership working arrangement, and the input of the volunteers who make many of these opportunities possible.

The charitable company has worked with local disability advisors, job centre plus advisors, colleges, schools, Gateshead City Council and social services to raise awareness of the project and develop referral processes to the Employability Skills Programme.

Group members have been recruited from across the Metropolitan Borough of Gateshead, with referrals coming from a variety of like-minded organisations, as well as through word of mouth from young people and their families.

Links have been established with local employers who support our charitable company's Work Placement Programme, and this has helped us to bridge the gap between disability and employment.

Once recruited, our members (young adults with disabilities) work with our sessional workers to support them through the transition from education into employment. We support our members through a personalised pathway directed via an individual learning plan (ILP) which prepares each individual to realise their own personal potential, and sets realistic goals for their future in paid or voluntary/placement employment. ILP's support members through a bespoke journey of training, skills development, volunteering and employment placements.

We have an experienced team of sessional workers, who are all qualified teachers, to offer the highest quality of training to our young people, their parents, and the community.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The organisation has established a website and developed access to its support services for the public as a whole in the Gateshead area.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity, and have complied with their duty to have regard to the guidance on public benefit in exercising their powers and duties.

Skills 4 Work (Gateshead) Ltd

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Trustees' Annual Report for the year ended 31 July 2021

The main achievements and performance of the charity during the year.

We would like to take the opportunity to thank the staff team and dedicated volunteers, especially our management committee, who have supported our development of new partnerships.

We have substantially developed our social action programmes this year, supported by our fantastic internal work placement programme. The young people in the programme co-created and co-produced our activities programmes for local children, which was able to engage 178 children across the region. We were also able to engage 320 older residents through our community lunch programme, from all across the Gateshead region. This provided valuable work experience opportunities for all the young people involved.

All the activities were free to the local community thanks to the generous support of funders. We would also like to thank the funders who very kindly allowed us to change the aims of programmes to address the current needs of the community we support. Our main funders in the year were the Community Foundation Tyne and Wear, UK Youth, Sport England, and Gateshead Council

We were proud to be finalists for the Tyne & Wear High Sheriff awards for services to the community this year. We also received an Angel Award from Liz Twist MP in relation to our work around providing key covid messages as Gateshead Covid Champions, and our continuous work to support the local community.

Our biggest achievement this year was that five of our young people progressed into paid employment. They have been able to develop their skills and further their careers, through our extensive support programmes, and now work full time with local employers.

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Trustees' Annual Report for the year ended 31 July 2021

Fundraising activities during the year.

During the year our organisation raised restricted funding from The Lottery Community Fund, Community Foundation Tyne & Wear and Northumberland, Sport England and other funders.

The charity relies heavily on grant aid from the donors as identified in the accounts, whose support is very highly valued.

The difference the charity's performance during the year has made to the beneficiaries of the charity and the wider society

During the year the charity has reached out to its members to provide invaluable support in developing self-confidence and increasing the skills that individuals need to survive in the world of employment and the life skills development to be active members of the local community.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The members of the management committee are elected annually by way of nominations at the AGM, and normally hold office until the AGM the following year. Any co-opted non-voting vacancy may be filled by way of nomination at the next meeting of the management committee. Nominations and consents must be sent to the committee within seven days of the notice calling the AGM.

New Trustees undergo an induction to brief them on their legal obligations under the charity and company law, the content of the company's Memorandum and Articles of Association, the committee and decision making processes, the up to date business plan and recent financial performance of the charity. During their induction new trustees are encouraged to meet the key individuals and other trustees. New trustees are also advised to attend appropriate external training events, where these can facilitate a greater understanding of their legal responsibilities.

Bankers	Barclays Bank Plc, 215 High Street, Gateshead, Tyne & Wear, NE8 1BX
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Accountants	Laverick Walton & Co, B3 Kingfisher House, Team Valley, Gateshead, NE11 0JQ
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Skills 4 Work (Gateshead) Ltd

Company Registration Number - 09128221

Trustees' Annual Report for the year ended 31 July 2021**Financial review*****The charity's financial position at the end of the year ended 31 July 2021***

The financial position of the charity at 31 July 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	39,264	20,363
Unrestricted Revenue Funds available for the general purposes of the charity	22,288	15,177
Restricted Revenue Funds	71,698	39,546
Total Funds	93,986	54,723

Skills 4 Work (Gateshead) Ltd

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Trustees' Annual Report for the year ended 31 July 2021

Financial review of the position at the reporting date, 31 July 2021 .

The Trustees consider the financial performance of the charity during the year to have been satisfactory, and the surplus realised has given the charity a greater degree of stability with the retained funds as outlined above.

The retained funds will allow the Trustees to plan and apply for higher levels of funding, with more complex access requirements, and longer lead times, in the belief that the ongoing costs can still be met.

Policies on reserves.

The charity aims to maintain sufficient reserves to cover all direct costs and overheads for a period of 3 months at all times.

At 31st July 2021 we have managed to amass unrestricted reserves of £22,288, with a further £32,152 of restricted reserves. Our costs amounted to £47,723 for the year so we have met our target for retained reserves at this year-end.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Details of The Independent Examiner

Mr K M Thomson FCA

Member of Chartered Accountant

B3 Kingfisher House

Team Valley

Gateshead

Tyne & Wear

NE11 0JQ

Skills 4 Work (Gateshead) Ltd

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Trustees' Annual Report for the year ended 31 July 2021

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

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

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Skills 4 Work (Gateshead) Ltd

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Trustees' Annual Report for the year ended 31 July 2021

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 35.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 27 April 2022.



Mr G Farrage
Director and Trustee

Skills 4 Work (Gateshead) Ltd

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 July 2021

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 35 for the year ended 31 July 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 8, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Skills 4 Work (Gateshead) Ltd

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The accounts are being examined in the circumstances specified in Regulation 34(3)(b), and the date when the Charity Commission dispensed with the requirements for audit under Section 144(1) of the Charities Act 2011 (the Act) of the Act was :-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

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 financial statements to be reached.

Signed:-



Mr K M Thomson FCA - Independent Examiner

Chartered Accountant

B3 Kingfisher House
Team Valley
Gateshead
Tyne & Wear
NE11 0JQ

This report was signed on 27 April 2022

Skills 4 Work (Gateshead) Ltd - Statement of Financial Activities for the year ended 31 July 2021

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 July 2021, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2021 £	2020 £
Income & Endowments from:						
Donations & Legacies	A1	4,970	79,876	-	84,846	57,122
Charitable activities	A2	3,360	-	-	3,360	4,020
Other trading activities	A3	-	-	-	-	878
Total income	A	8,330	79,876	-	88,206	62,020
Expenditure on:						
Raising funds	B1	242	-	-	242	96
Charitable activities	B2	977	47,723	-	48,700	41,561
Total expenditure	B	1,219	47,723	-	48,942	41,657
Net income for the year		7,111	32,153	-	39,264	20,363
Net income after transfers	A-B-C	7,111	32,153	-	39,264	20,363
Net movement in funds		7,111	32,153	-	39,264	20,363
Reconciliation of funds:-						
	E					
Total funds brought forward		15,177	39,546	-	54,723	34,360
Total funds carried forward		22,288	71,699	-	93,987	54,723

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 19 to 35 form an integral part of these accounts.

Skills 4 Work (Gateshead) Ltd - Statement of Financial Activities for the year ended 31 July 2021

Skills 4 Work (Gateshead) Ltd - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Endowment Funds 2020 £	Prior Year Total Funds 2020 £
Income & Endowments from:					
Donations & Legacies	A1	7,978	49,144	-	57,122
Charitable activities	A2	4,020	-	-	4,020
Other trading activities	A3	483	395	-	878
Investments	A4	-	-	-	-
Other	A5	-	-	-	-
Total income	A	12,481	49,539	-	62,020
Expenditure on:					
Raising funds	B1	-	96	-	96
Charitable activities	B2	2,284	39,277	-	41,561
Other	B3	-	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-	-
Other taxation	B3	-	-	-	-
Total expenditure	B	2,284	39,373	-	41,657
Net gains on investments	B4	-	-	-	-
Net income for the year		10,197	10,166	-	20,363
Transfers between funds	C	-	-	-	-
Net income after transfers		10,197	10,166	-	20,363
Net movement in funds		10,197	10,166	-	20,363
Reconciliation of funds:-					
Total funds brought forward	E	4,980	29,380	-	34,360
Total funds carried forward		15,177	39,546	-	54,723

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

The notes attached on pages 19 to 35 form an integral part of these accounts.

Skills 4 Work (Gateshead) Ltd - Statement of Financial Activities for the year ended 31 July 2021

Statement of Total Recognised Gains and Losses for the year ended 31 July 2021

	2021 £	2020 £
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	39,029	20,130
Realised gains on disposals of social investments which are programme related	-	-
<i>Income from operations before tax in the Statement of Financial Activities</i>	39,029	20,130
<i>Add/(deduct) non income and expenditure items:-</i>		
Grants for the acquisition of fixed assets	235	233
Net Movement in funds before taxation	39,264	20,363
Funds generated in the year as shown on Statement of Financial Activities	39,264	20,363

The notes attached on pages 19 to 35 form an integral part of these accounts.

Skills 4 Work (Gateshead) Ltd - Statement of Financial Activities for the year ended 31 July 2021

Skills 4 Work (Gateshead) Ltd - Resources applied in the year ended 31 July 2021 towards fixed assets for Charity use:-

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	39,264	20,363
Net resources available to fund charitable activities	39,264	20,363

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 19 to 35 form an integral part of these accounts.

Skills 4 Work (Gateshead) Ltd - Statement of Financial Activities for the year ended 31 July 2021

Movements in revenue and capital funds for the year ended 31 July 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	15,177	39,546	-	54,723	34,360
Recognised gains and losses before transfers	7,111	32,153	-	39,264	20,363
	22,288	71,699	-	93,987	54,723
Closing revenue funds	22,288	71,699	-	93,987	54,723

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	22,288	71,699	-	93,987	54,723

The notes attached on pages 19 to 35 form an integral part of these accounts.

Skills 4 Work (Gateshead) Ltd - Statement of Financial Activities for the year ended 31 July 2021

**Skills 4 Work (Gateshead) Ltd
Income and Expenditure Account for the year ended 31 July 2021 as required by the
Companies Act 2006**

	2021 £	2020 £
Income		
Income from operations	87,971	61,787
Investment income		
Gross income in the year before exceptional items	87,971	61,787
Gross income in the year including exceptional items	87,971	61,787
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	48,467	41,328
Depreciation and amortisation	233	233
Fundraising costs	242	96
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	48,942	41,657
Net income before tax in the financial year	39,029	20,130
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	39,029	20,130
Retained surplus for the financial year	39,029	20,130
All activities derive from continuing operations		

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 19 to 35 form an integral part of these accounts.

Skills 4 Work (Gateshead) Ltd - Balance Sheet as at 31 July 2021

	SORP		2021	2020
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	10	A2	-	234
Current assets		B		
Debtors	11	B2	3,050	3,320
Cash at bank and in hand		B4	91,555	52,004
Total current assets			94,605	55,324
Creditors: amounts falling due within one year	12	C1	(618)	(835)
Net current assets			93,987	54,489
The total net assets of the charity			<u>93,987</u>	<u>54,723</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Endowment funds

-

Restricted funds

Restricted Revenue Funds	16	D2	71,699	39,546
			71,699	39,546

Unrestricted Funds

Unrestricted Revenue Funds	16	D3	22,288	15,177
			22,288	15,177

Designated Funds

Total charity funds			<u>93,987</u>	<u>54,723</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



Mr G Farrage

Trustee

Approved by the board of trustees on 27 April 2022

The notes attached on pages 19 to 35 form an integral part of these accounts.

Skills 4 Work (Gateshead) Ltd

Notes to the Accounts for the year ended 31 July 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Going Concern

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods to 31 July 2022, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

The Trustees have a risk management strategy which comprises:

- An annual review of the risks that the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan;
- Implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Skills 4 Work (Gateshead) Ltd

Notes to the Accounts for the year ended 31 July 2021

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Skills 4 Work (Gateshead) Ltd

Notes to the Accounts for the year ended 31 July 2021

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	33 % straight line
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A regular annual review of the likelihood of asset impairment is undertaken.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Short term creditors are measured at the transaction price, which is equivalent to the invoiced amount, inclusive of VAT where applicable.

Pensions - defined contribution schemes

The charity operates a defined contribution pension scheme. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

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

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 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 on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Skills 4 Work (Gateshead) Ltd

Notes to the Accounts for the year ended 31 July 2021

4 Significance of financial instruments to the charity's position

There are no significant implications to the charity from the use of financial instruments.

5 Net surplus before tax in the financial year

	2021 £	2020 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	234	233

6 The contribution of volunteers

The charity is run by its Trustees, who are all volunteers. They sit on the management committee and give their time freely to support the running of the organisation, and manage the sessional workers engaged by the charity so that the charity can meet its objectives. The Trustees also set budgets and monitor how the charity is performing, and discuss the ways in which any income that is surplus to the requirements of the day to day running costs can be invested.

Additionally, a number of volunteers are deployed to run activities such as the fairs and raffles for the charity, and without this contribution the charity would be unable to deliver the range of activities that are so highly valued by the local community.

7 Staff costs and emoluments

Salary costs	2021 £	2020 £
Gross Salaries excluding trustees and key management personnel	762	2,511
Total salaries, wages and related costs	762	2,511
 The average number of part time staff employed in the year was	 1	 1
 The estimated full time equivalent number of all staff employed as above	 1	 1

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

Skills 4 Work (Gateshead) Ltd

Notes to the Accounts for the year ended 31 July 2021

9 Deferred income - Restricted funds

<i>Current Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	235	(235)	-	-
Total	235	(235)	-	-
			2021	2020
			£	£
These deferrals are included in creditors			-	235

<i>Prior Year</i>	Opening Deferrals	Released from prior years	Received less released in year	Deferred at year end
	£	£	£	£
Sundry items under £1000	967	(732)	-	235
Total	967	(732)	-	235
			2020	2019
			£	£
These deferrals are included in creditors			235	967

The deferrals included in creditors relate to funding specified by the funders as relating to specific periods and represent those parts of restricted funds which relate to periods subsequent to the accounting year end and are treated as grants in advance, or, alternatively, where there are conditions which must be fulfilled prior to entitlement or use of the restricted funds by the charity.

Skills 4 Work (Gateshead) Ltd

Notes to the Accounts for the year ended 31 July 2021

10 Tangible fixed assets

<i>Current Year</i>	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 August 2020	-	1,600	-	1,600
At 31 July 2021	-	1,600	-	1,600
Depreciation				
At 1 August 2020	-	1,366	-	1,366
Charge for the year	-	234	-	234
At 31 July 2021	-	1,600	-	1,600
Net book value				
At 31 July 2021	-	-	-	-
At 31 July 2020	-	234	-	234
 <i>Prior Year</i>				
	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
01 August 2019	-	1,600	-	1,600
31 July 2020	-	1,600	-	1,600
Depreciation				
01 August 2019	-	1,133	-	1,133
Charge for the year	-	233	-	233
31 July 2020	-	1,366	-	1,366
Net book value				
31 July 2020	-	234	-	234
01 August 2019	-	467	-	467

A significant element of the fixed assets were acquired with the aid of grants and there are restrictions upon the manner in which the assets can be dealt with imposed by the grant making authorities. All assets are used for direct charitable purposes.

Net book value of assets included above which were funded by restricted funds and where the charity is required under the terms of the gift to hold the asset on an ongoing basis.

	2021 £	2020 £
Total of assets funded by restricted funds	-	234

Skills 4 Work (Gateshead) Ltd

Notes to the Accounts for the year ended 31 July 2021

11 Debtors

	2021	2020
	£	£
Trade debtors	3,050	3,320

12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	618	600
Deferred Income - Restricted funds	-	235
	618	835

13 Income and Expenditure account summary

	2021	2020
	£	£
At 1 August 2020	54,490	34,360
Surplus after tax for the year	39,029	20,130
At 31 July 2021	93,519	54,490

14 No related party transactions

There were no related parties in the year.

15 Particulars of how particular funds are represented by assets and liabilities

At 31 July 2021

	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Current Assets	22,907	-	-	71,698	94,605
Current Liabilities	(618)	-	-	-	(618)
	22,289	-	-	71,698	93,987

At 1 August 2020

	Unrestricted funds	Designated funds	Endowment funds	Restricted funds	Total Funds
	£	£	£	£	£
Tangible Fixed Assets	234	-	-	-	234
Current Assets	15,778	-	-	39,546	55,324
Current Liabilities	(835)	-	-	-	(835)
	15,177	-	-	39,546	54,723

Skills 4 Work (Gateshead) Ltd

Notes to the Accounts for the year ended 31 July 2021

16 Change in total funds over the year as shown in Note 15 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 17 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	15,177	7,111	-	22,288
Total unrestricted and designated funds	15,177	7,111	-	22,288
Restricted funds:-				
Restricted Revenue Fund	39,546	32,151	-	71,697
Total restricted funds	39,546	32,151	-	71,697
Total charity funds	54,723	39,262	-	93,985

17 Analysis of movements in funds over the year as shown in Note 16

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021 £	2021 £	2021 £	2021 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	8,330	(1,219)	-	7,111
Restricted funds:-				
Restricted Revenue Fund	79,876	(47,723)	-	32,153
Endowment funds:-				
	88,206	(48,942)	-	39,264

Skills 4 Work (Gateshead) Ltd

Notes to the Accounts for the year ended 31 July 2021

18 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Revenue Fund

These funds are held for meeting the objectives of the charity, and to provide reserves for future activities and, subject to charity legislation, are restricted in their use by the donor of funds.

19 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £10 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Skills 4 Work (Gateshead) Ltd

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

20 Donations, Grants and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals					
Small donations individually less than £1000	1,500	-	-	1,500	618
Total donations and gifts from individuals	1,500	-	-	1,500	618
All donations and gifts the prior year were unrestricted					

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Revenue grants from government and public bodies					
Gateshead Council	-	17,900	-	17,900	8,320
Community Foundation Tyne & Wear & Northumberland	2,750	21,760	-	24,510	14,952
Awards for All	-	-	-	-	16,495
NHS Suicide Prevention	-	-	-	-	2,100
Sport England	-	4,400	-	4,400	-
Sported	-	3,165	-	3,165	-
Lottery Community Fund	-	7,335	-	7,335	-
Total public sector revenue grants	2,750	54,560	-	57,310	41,867

Skills 4 Work (Gateshead) Ltd

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Endowment Funds 2020 £	Prior Year Total Funds 2020 £
Prior Year	1,500	40,367	-	41,867

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Revenue grants and donations from non public bodies					
Gift Aid Donations from subsidiaries	-	-	-	-	-
Hays Travel Foundation	-	-	-	-	2,500
Curtin PARP	-	-	-	-	3,000
Birtley Freemasons	-	-	-	-	1,000
UK Youth	-	14,100	-	14,100	3,264
Made by Sport	-	5,000	-	5,000	-
NE Youth	-	1,593	-	1,593	-
Lockdown Online	-	2,388	-	2,388	-
Akzo Nobel	-	2,000	-	2,000	-
DIY Funding	720	-	-	720	4,640
Total private sector revenue grants	720	25,081	-	25,801	14,404

Skills 4 Work (Gateshead) Ltd

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Endowment Funds 2020 £	Prior Year Total Funds 2020 £
Prior Year	5,860	8,544	-	14,404

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Capital grants from non public bodies					
Small grants individually less than £1000	-	235	-	235	233
Total private sector capital grants	-	235	-	235	233

All the grants in the prior year were unrestricted.

Capital grants from non public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Endowment Funds 2020 £	Prior Year Total Funds 2020 £
Prior Year	-	233	-	233

Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	4,970	79,876	-	84,846	57,122
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All the donations and gifts in the prior year were unrestricted.

<i>Prior year</i>		Unrestricted Funds	Restricted Funds	Endowment Funds	Prior Year Total Funds
		2020	2020	2020	2020
		£	£	£	£
Total Donations, Grants and Legacies	A1	7,978	49,144	-	57,122

Skills 4 Work (Gateshead) Ltd

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

21 Income from charitable activities - Trading Activities

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total funds 2020 £
Primary purpose and ancillary trading					
Membership subscriptions in return for services	3,360	-	-	3,360	4,020
Total Primary purpose and ancillary trading	3,360	-	-	3,360	4,020

22 Total income from charitable activities

<i>Current year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total income from charitable trading	3,360	-	-	3,360	4,020
Total from charitable activities A2	3,360	-	-	3,360	4,020

23 Income from other, non charitable, trading activities

Income from fundraising events	-	-	-	-	878
Total from other activities A3	-	-	-	-	878

All the income in the prior year was unrestricted.

Income from other, non charitable, trading activities - Prior Year analysis

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
Prior Year	483	395	-	878

24 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Cost of Materials for Programme	-	-	-	-	210
Total direct spending B2a	-	-	-	-	210

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Endowment Funds 2020 £	Prior Year Total Funds 2020 £
Cost of Materials for Programme	-	210	-	210
Total direct spending B2a	-	210	-	210

Skills 4 Work (Gateshead) Ltd

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

25 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Sessional Tutors - Employment Group		-	43,085	-	43,085	34,680
Total grantmaking costs	B2c	-	43,085	-	43,085	34,680
<i>Prior Year</i>		Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Endowment Funds 2020 £	Prior Year Total Funds 2020 £	
Sessional Tutors - Employment Group		400	34,280	-	34,680	
Total grantmaking costs	B2c	400	34,280	-	34,680	

Skills 4 Work (Gateshead) Ltd

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

26 Support costs for charitable activities

Current Year	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Employee costs not included in direct costs					
Salaries - Administrative staff	-	762	-	762	2,511
Training and welfare - staff	-	1,261	-	1,261	866
Travel and subsistence - staff	-	742	-	742	-
Premises Expenses					
Room Hire	-	1,120	-	1,120	1,920
Property insurance	298	-	-	298	298
Administrative overheads					
Stationery and printing	-	520	-	520	212

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

As detailed in Note 27	679	-	-	679	631
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Financial costs

Depreciation & Amortisation in total for the period	-	233	-	233	233
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Support costs before reallocation	977	4,638	-	5,615	6,671
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Total support costs - Current Year	977	4,638	-	5,615	6,671
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The basis of allocation of costs between activities is described under accounting policies

Prior Year	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Prior Year Total Funds 2020 £
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Employee costs not included in direct costs

Salaries - Administrative staff	263	2,248	-	2,511
Training and welfare - staff	-	866	-	866

Premises Expenses

Room Hire	480	1,440	-	1,920
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Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

Financial costs

Depreciation & Amortisation in total for the period	-	233	-	233
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Support costs before reallocation	1,884	4,787	-	6,671
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Total support costs - Prior Year	1,884	4,787	-	6,671
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The basis of allocation of costs between activities is described under accounting policies

Skills 4 Work (Gateshead) Ltd

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

27 Other Expenditure - Governance costs

Professional fees paid to the Auditor or Independent Examiner in addition to audit and examination fees

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Fees paid to the examiner's firm	679	-	-	679	631
Total additional fees included in support costs at Note 26	679	-	-	679	631

All the expenditure in the prior year was unrestricted.

28 Total Charitable expenditure

Current Year

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Endowment Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	B2a	-	-	-	210
Total grantmaking costs	B2c	-	43,085	43,085	34,680
Total support costs	B2d	977	4,638	5,615	6,671
Total charitable expenditure	B2	977	47,723	48,700	41,561

Prior Year

	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Endowment Funds 2020 £	Prior Year Total Funds 2020 £
Total direct spending	B2a	-	210	210
Total grantmaking costs	B2c	400	34,280	34,680
Total support costs	B2d	1,884	4,787	6,671
Total charitable expenditure	B2	2,284	39,277	41,561

Skills 4 Work (Gateshead) Ltd

Detailed analysis of income and expenditure for the year ended 31 July 2021 as required by the SORP 2015

29 Expenditure on raising funds and costs of investment management

<i>Current Year</i>		Current year Unrestricted Funds	Current year Restricted Funds	Current year Endowment Funds	Current year Total Funds	Prior Year Total Funds
		2021	2021	2021	2021	2020
		£	£	£	£	£
Cost of fundraising activities		242	-	-	242	96
Total fundraising costs	B1	242	-	-	242	96
<i>Prior Year</i>		Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Endowment Funds	Prior Year Total Funds	
		2020	2020	2020	2020	
		£	£	£	£	
Cost of fundraising activities		-	96	-	96	
Total fundraising costs	B1	-	96	-	96	