

THE TOY HOUSE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

Registered Charity No. 1168925

THE TOY HOUSE

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THE TOY HOUSE

Report of the trustees for the year ended 31st August 2020

The trustees present their annual report and financial statements of the charity for year ended 31st August 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2015).

Reference and administrative information

Charitable Incorporated Organisation Name: The Toy House

Charitable Incorporated Organisation Number: 1168925

Date Registered: 25th August 2016

Trustees

The trustees serving during the year to 31st August 2020 were as follows:

Angela Kirk

Elizabeth Osler

Jennifer Marsland

Victoria Perry

George Devlin Chair

Christopher Farthing Treasurer

Gweneth Hodgson

Lesley Fraser Vice chair

Lynne Barker Secretary

Jonathan Coupe

Senior Managers

Margaret Bamber

Jan Horan

Principal Office

91 Irlam Road

Flixton

Urmston

M41 6AP

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Independent Examiners (2018)

Premier Accounts & Consultancy Ltd
168a Barton Road
Stretford
Manchester
M32 8DP

Bankers

TSB
PO Box 373
Leeds
LS14 9GQ

Objectives and activities

The purposes of the charity are:

The relief and education of local disabled and visually impaired children and adults by the provision of therapeutic, educational and stimulating toys and equipment and other facilities and services.

Structure, governance and management

The Toy House is a Charitable Incorporated Organisation governed by its constitution dated 25th August 2016, and amended to add more Trustees on 13th February 2019, and registration as a Charitable Incorporated Organisation (Foundation) number 1168925 with the Charity Commission on 25th August 2016.

Appointment of trustees

As set out in the constitution trustees are elected annually by the members of the charitable organisation attending the Annual General meeting. Trustees are appointed for a period of three years and shall retire from office by rotation based on their length of service and may offer themselves for re-election.

Trustee induction and training

Trustees are given information about their role and responsibilities on first being appointed. They are also given a copy of the constitution, information about staffing and the charity management, and are shown copies of policy documents.

Organisation

The trustees administer the charity and meet monthly. Senior Managers have been appointed by the trustees to manage the day-to-day operations of the charity and they are supported by an executive committee of trustees that include the chair, treasurer, vice chair and secretary.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Trustees must declare any conflict of interest as a standard agenda item at each meeting.

A review of achievements and performance

Summary of the main activities undertaken for the public benefit in relation to our objects - In planning our activities, we keep in mind the Charity Commission's guidance on public benefit at all our trustee meetings.

Also, we have taken into account the needs of the area we work in, ie Trafford. Although the type of work we undertake has not changed greatly during this year, we have become busier, which has aided our reputation within the Trafford area and helped our sustainability for the future.

We provide a safe haven for disabled children from a number of schools within the borough, who come to us with their teachers and parents to relax and enjoy playing. Disabled young adults come along for work and volunteering experience. The age range from schools and colleges is from 3 to 19. We also have several older disabled volunteers who would find it difficult to volunteer in a less understanding and non-judgmental environment.

We have rolled out our "Volunteering for Success" programme since June 2019 and have funding from Trafford Housing Trust for two years for this project, which has recently been extended to June 2022. We also have a "cream tea" afternoon once a week for older clients who may be isolated and also walks organised for our Carers' Group. Our Sensory Room is used by a number of groups, ie residents from local care homes and older disabled people, as well as children and their carers.

To help fund our charity, we hold several sessions, whereby carers (teachers, nursery schools, parents, grandparents, childminders and others) can come to The Toy House with their charges (of whatever age) to relax, play and recharge their batteries.

We hold several Play and Stay sessions each week, which are open to all families and other carers with children under school age. We charge a small sum for attendance. Within our borough there are very few similar sessions without great cost to the parents.

We have speciality groups as well who use our facilities, such as the Grandparents' Group, Knitters for the Homeless Group and Childminders' Groups. We host other speciality groups such as the Multibirth Group and Hypnobirthing sessions through the National Health Service.

The Toy House

Many of our users have told us that these groups help them feel less isolated and that they get a great deal out of attending. We monitor success by the use of a comments book and both written and pictorial questionnaires and are currently looking at electronic capture of information. During lockdown thanks to Covid Response funding through The Big Lottery, we have been able to set up a computerised booking system for our clients, plus an interactive database.

One of our workers does outreach work with a group of older disabled people and some senior schoolchildren, whereby she provides relaxation classes.

We have use of the gardens at Wellacre School, which adjoins our building, where people of all abilities can come along to dig, plant and raise crops and flowers.

During 2019/2020 the pandemic created by covid 19 had a major impact on our service delivery. While we are still in the middle of this pandemic it a tribute to the trustees, staff and volunteers that we have managed to minimise the impact on the charity.

Financial review

We regularly monitor and review our finances to ensure we are managing service delivery within our budgets and to meet the requirements of our funders.

As indicated elsewhere we were successful with our application to Trafford Housing Trust for our 'volunteer for success' programme – this funding supported by the monies raised by our fundraising committee has given us a measure of financial security and stability for the future.

We have begun renting out rooms when they are not in use by us and also have begun running and fun events, which brings in revenue. In 2019 we have opened a donations page on our website and have since added the choice of donations on our new booking system.

In 2019 we raised funds through John Lewis, Tesco, The Zochonic Trust, Trafford Council, Trafford Housing Trust, The Co-Operative Local Community Fund and St James' Charitable Trust, as well as individuals. We will continue to look for and submit applications for further grants in the future.

As a result of Covid our staff were furloughed from April 2020 to September 2020, when we received payments of 80% of salaries for each worker. We continued to pay Employers' National Insurance and Employers' Pension Contributions during this time.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in a 'Treasurers Account'.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st August 2020 was £55,983 of which £45,704 are free reserves, after allowing for funds tied up in tangible fixed assets.

The Charity's main source of income is grants, toy loans and fees and charitable donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and,

The Toy House

consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

The trustees aim to establish and maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The trustees consider that the charity is a going concern. Any reliance on grant funding is managed through a flexible approach to activities and project delivery.

Risk management

As the charity continues to establish itself the trustees will conduct regular reviews of the major risks to which the charity may be exposed and systems will be established to mitigate those risks.

Plans for Future Periods

Going forward we will continue to develop and deliver services in line with our charitable objects. As indicated above we will continue to identify suitable funding opportunities while at the same time build up our income through the activities planned and organised by our fundraising committee.

Our 'volunteer for success' project will give us the opportunity to engage with partners and stakeholders in the local area with a view to offering our services to people who will benefit from the kind of individualised 1 – 1 support we can offer to a range of people with additional needs to support them into volunteer pathways that could lead to employment.

We will also create contacts with statutory agencies that include Trafford Council/Clinical Commissioning Group and the department of Work and Pensions with a view to offering the tailored support to individuals with additional support needs.

We are aware of the impact Covid19 is having on the community we serve and as we emerge from the pandemic we hope to develop services that respond to the emerging needs of individuals and families in our community.

Trustees responsibilities in relation to the financial statements

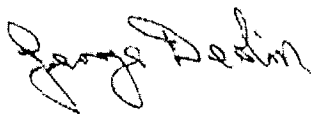
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure for that period.

In preparing the financial statements, the trustees will be required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with legal requirements. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the trustees



George Devlin
Chair of Trustees

Date: 12th October 2021

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
THE TOY HOUSE
REGISTERED CHARITY NO. 1168925**

I report on the accounts of the charity, for the Year Ended 31st August 2020, which are set out on pages 8 to 17.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent Examiner's Statement

In connection with my examination, other than listed below, no matter has come to my attention :

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *A.M. King*

AM King FCCA
Date: 12th October 2021

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31 August 2020	Total Funds Year Ended 31 August 2019
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	14,825	-	14,825	10,719
Charitable Activities	(4)	13,318	50,271	63,589	43,426
Other Trading Activities	(5)	1,748	-	1,748	863
Other Income			-	-	2,874
Total		29,891	50,271	80,162	57,882
Expenditure on:					
Raising Funds	(6)	59	-	59	454
Charitable Activities	(6)	16,546	28,221	44,767	53,066
Other	(6)	125	-	125	262
Total		16,730	28,221	44,951	53,782
Net income/(expenditure)		13,161	22,050	35,211	4,100
Transfers between funds	(17)	-	-	-	-
Net movement in funds		13,161	22,050	35,211	4,100
Reconciliation of funds					
Total funds brought forward	(17)	42,822	11,616	54,438	50,338
Total funds carried forward	(17)	55,983	33,666	89,649	54,438

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 17 form part of these accounts.

BALANCE SHEET AS AT 31 AUGUST 2020

	Notes	2020 £	2019 £
Fixed assets:			
Tangible assets	(11)	10,279	11,520
Total fixed assets		<u>10,279</u>	<u>11,520</u>
Current assets:			
Stocks	(12)	-	-
Debtors	(13)	392	-
Cash at Bank & in Hand		83,646	44,463
Total current assets		<u>84,038</u>	<u>44,463</u>
Liabilities:			
Creditors: Amounts falling due within one year	(14)	4,668	1,545
Net current assets or liabilities		<u>79,370</u>	<u>42,918</u>
Total assets less current liabilities		89,649	54,438
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u>89,649</u>	<u>54,438</u>
The funds of the charity:			
Restricted income funds	(17)	33,666	11,616
Unrestricted income funds	(17)	55,983	42,822
Total charity funds		<u>89,649</u>	<u>54,438</u>

Approved on behalf of the Trustees Management Committee

L Fraser Trustee

Date: 12th October 2021

The notes on pages 11 to 17 form part of these accounts.

Statement of Cash Flows for the year ended 31 August 2020

	Year Ended 31 August 2020	Year Ended 31 August 2019
	£	£
Net cash used in operating activities	39,183	1,966
Cash flows from investment activities:		
Interest	-	-
Purchase of fixed assets	-	-
Net cash provided by investing activities	-	-
Increase/(decrease) in cash and cash equivalents during the year	39,183	1,966
Cash and cash equivalents brought forward	44,463	42,497
Cash and cash equivalents carried forward	83,646	44,463

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 8 restricted funds (2019: 5).

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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 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 those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of events.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Fixtures, Fittings & Equipment	10%/15% reducing balance
--------------------------------	--------------------------

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently does not administer contributions to a pension scheme on behalf of individuals.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £nil (2019: £nil).

3. Donations and Legacies

	Unrestricted Year Ended 31 August 2020 £	Restricted Year Ended 31 August 2020 £	Total Funds Year Ended 31 August 2020 £	Total Funds Year Ended 31 August 2019 £
Donations	14,825	-	14,825	10,719
	14,825	-	14,825	10,719
Previous reporting period:	10,719	-	10,719	

4. Income from charitable activities

	Unrestricted Year Ended 31 August 2020 £	Restricted Year Ended 31 August 2020 £	Total Funds Year Ended 31 August 2020 £	Total Funds Year Ended 31 August 2019 £
Fundraising & Events Income	-	-	-	5,170
Toy Loans & Fees	10,818	-	10,818	13,906
Unrestricted Grants	2,500	-	2,500	-
Restricted Grants:				
John Lewis	-	-	-	1,000
CAF	-	4,223	4,223	-
Groundwork	-	2,000	2,000	-
HMRC CVJRS	-	10,598	10,598	-
Tesco Bags for Life	-	-	-	2,000
Trafford MBC	-	-	-	2,000
Zochonis Charitable Trust	-	4,000	4,000	4,000
Trafford Housing Trust	-	29,450	29,450	15,350
	13,318	50,271	63,589	43,426
Previous reporting period	19,076	24,350	43,426	

5. Income from other trading activities

	Unrestricted Year Ended 31 August 2020 £	Restricted Year Ended 31 August 2020 £	Total Funds Year Ended 31 August 2020 £	Total Funds Year Ended 31 August 2019 £
Rental Income	1,748	-	1,748	863
	<u>1,748</u>	<u>-</u>	<u>1,748</u>	<u>863</u>
Previous reporting period	863	-	863	

6. Expenditure

	Description £	Year Ended 31 August 2020 £	Year Ended 31 August 2019 £
Expenditure on raising funds:			
Advertising	-	-	67
Website	59	59	327
Licences	-	-	60
	<u>59</u>	<u>59</u>	<u>454</u>
Expenditure on charitable activities:			
Employment Costs	34,580	34,580	42,504
Subscriptions	-	-	166
Training	-	-	180
Partnership Fees	26	26	-
Telephone	-	-	706
Cleaning	1,272	1,272	2,325
Travel Costs	-	-	108
Refreshments	1,051	1,051	918
Grants Paid	500	500	-
Equipment	207	207	476
Interest Paid	-	-	10
Bank Charges	164	164	24
Repairs and Maintenance	715	715	617
Heat & Light	1,354	1,354	1,549
Rent & Rates	778	778	350
Computer & Internet Costs	1,226	1,226	482
Insurance	29	29	378
Governance	1,068	1,068	960
Post, Printing & Stationery	556	556	20
Depreciation	1,241	1,241	1,293
	<u>44,767</u>	<u>44,767</u>	<u>53,066</u>
Other expenditure:			
Sundry	125	125	262
	<u>125</u>	<u>125</u>	<u>262</u>
	<u>44,951</u>	<u>44,951</u>	<u>53,782</u>
Unrestricted funds		16,730	41,048
Restricted funds		28,221	12,734
		<u>44,951</u>	<u>53,782</u>

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total	Basis of apportionment
Accountancy Fees	-	1,068	1,068	type of expense
	-	1,068	1,068	

9. Analysis of staff costs

	Year Ended 31 August 2020	Year Ended 31 August 2019
	£	£
Wages and Salaries	33,933	41,600
Redundancy	-	-
Social Security Costs	-	439
Pension Costs	647	465
	<u>34,580</u>	<u>42,504</u>
Charitable activities	34,580	42,504
Support costs	-	-
	<u>34,580</u>	<u>42,504</u>

The average number of employees during the year was 2 (2019: 2).

The charity considers its key management personnel comprises the trustees and senior managers. The total employment benefits, including employer pension contributions of the key management personnel were £34,580 (2019: £42,504). No employee has benefits in excess of £60,000.

10. Independent Examiner Fees

	Year Ended 31 August 2020	Year Ended 31 August 2019
	£	£
Independent examination fees	900	900
Independent examination fees - balance of 2018	168	20
	<u>1,068</u>	<u>920</u>

11. Tangible Fixed Assets

	Fixtures, Fittings & Equipment	Total
Cost	£	£
At 01 September 2019	13,675	13,675
Additions	-	-
At 31 August 2020	<u>13,675</u>	<u>13,675</u>
Depreciation		
At 01 September 2019	2,155	2,155
Charge for Year	<u>1,241</u>	<u>1,241</u>
At 31 August 2020	<u>3,396</u>	<u>3,396</u>
NET BOOK VALUE		
At 31 August 2020	<u>10,279</u>	<u>10,279</u>
At 31 August 2019	<u>11,520</u>	<u>11,520</u>

12. Stocks

The charity does not hold stocks of any items.

13. Analysis of debtors

	2020	2019
	£	£
Debtors	-	-
Prepayments	<u>392</u>	<u>-</u>
	<u>392</u>	<u>-</u>

14. Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors and accruals	3,959	1,099
Other Taxes and Social Security	<u>709</u>	<u>446</u>
	<u>4,668</u>	<u>1,545</u>

15. Deferred income

The CIO did not have any deferred income at the period end.

16. Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Provisions for liabilities	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 01 September 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 August 2020
	£	£	£	£	£
General Fund	42,822	29,891	(16,730)	-	55,983
	42,822	29,891	(16,730)	-	55,983

Previous reporting period:

	Balance at 01 September 2017	Incoming Resources	Resources Expended	Transfers	Balance at 31 August 2018
	£	£	£	£	£
General Fund	50,338	33,532	(41,048)	-	42,822
	50,338	33,532	(41,048)	-	42,822

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds.

The accounts for year ended 31st August 2018 referred to £60,011 as Endowment Funds. The trustees have confirmed that they do not hold any endowment funds and that this classification was an error by the previous accountant. These funds are now being treated as unrestricted funds.

Analysis of movements in restricted funds

	Balance at 01 September 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31 August 2020
	£	£	£	£	£
John Lewis	1,000	-	-	-	1,000
CAF	-	4,223	-	-	4,223
Groundwork	-	2,000	(500)	-	1,500
HMRC CVJRS	-	10,598	(10,598)	-	-
Tesco Bags for Life	2,000	-	(1,593)	-	407
Trafford MBC	1,000	-	(500)	-	500
Zochonis Charitable Trust	-	4,000	(1,660)	-	2,340
Trafford Housing Trust	7,616	29,450	(13,370)	-	23,696
	11,616	50,271	(28,221)	-	33,666

Previous reporting period:

	Balance at 01 September 2017	Incoming Resources	Resources Expended	Transfers	Balance at 31 August 2018
	£	£	£	£	£
John Lewis	-	1,000	-	-	1,000
Tesco Bags for Life	-	2,000	-	-	2,000
Trafford MBC	-	2,000	(1,000)	-	1,000
Zochonis Charitable Trust	-	4,000	(4,000)	-	-
Trafford Housing Trust	-	15,350	(7,734)	-	7,616
	-	24,350	(12,734)	-	11,616

Name of restricted fund:

John Lewis
CAF
Groundwork
HMRC CVJRS
Tesco Bags for Life
Trafford MBC
Zochonis Charitable Trust
Trafford Housing Trust

Description, nature and purpose of the fund

for the purchase of outdoor toys
for an outdoor canopy
for project costs
for salaries
for the purchase of outdoor equipment
for marketing, communications and engagement activities
for project costs
for salaries

18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	10,279	-	-	10,279
Cash at bank and in hand	49,980	-	33,666	83,646
Other net current assets/(liabilities)	(4,276)	-	-	(4,276)
Creditors of more than one year	-	-	-	-
Total	55,983	-	33,666	89,649

Previous reporting period:

	Unrestricted funds	Designated funds	Restricted funds	Total 2019
	£	£	£	£
Tangible fixed assets	11,520	-	-	11,520
Cash at bank and in hand	32,847	-	11,616	44,463
Other net current assets/(liabilities)	(1,545)	-	-	(1,545)
Creditors of more than one year	-	-	-	-
Total	42,822	-	11,616	54,438

19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

20. Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31 August 2020	Year Ended 31 August 2019
	£	£
Net movement in funds	35,211	4,100
Add back depreciation	1,241	1,293
Deduct investment income	-	-
Decrease/(increase) in stocks	-	-
Decrease/(increase) in debtors	(392)	-
Increase/(decrease) in creditors	3,123	(3,427)
Net cash used in operating activities	39,183	1,966