

Scholemoor Beacon CIO

Charity number 1170019

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Scholemoor Beacon CIO

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Scholemoor Beacon CIO

Trustees' report for the year ended 31 March 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Ingrid Sandra Dzerins	Chair	
Valentina Brooke		
Sara Lee		
Graham Shaw	Treasurer	
Saiqa Rani		
Marya Begum		Resigned 30 September 2021
Abbas Najib		
Dr Gaby Wolferink		Resigned 19 May 2022
Nasima Sidat		Appointed 12 July 2021
Gulshan Munir		Appointed 26 April 2022
Charity number	1170019	Registered in England and Wales

Registered and principal address	Bankers
Scholemoor Community Centre	Virgin Money
Dracup Ave	14 Broadway
Bradford	Bradford
BD7 2RJ	BD1 1TW

Independent examiner

Alan Dodd FCCA

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) formed on 3 November 2016 and is governed by an association constitution.

Method of recruitment and appointment of trustees

The trustees of the charity are appointed by the members at the AGM with one-third of trustees retiring from office each year.

Objectives and activities

The charity's objects

To further or benefit the residents of Scholemoor and the neighbouring communities, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interest of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents. In furtherance of these objects but not otherwise, the trustees shall have power:

To establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.

Scholemoor Beacon CIO

Trustees' report (continued) for the year ended 31 March 2022

The charity's objects (continued)

To develop the capacity and skills of the members of the socially and economically disadvantaged community of Scholemoor in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

To promote such other charitable purposes (charitable under English law) for the public benefit in Scholemoor and for the benefit of the neighbouring communities as may from time to time be determined. Nothing in this constitution shall authorise an application of the property of the CIO for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and section 2 of the Charities Act (Northern Ireland) 2008.

The charity's main activities

Scholemoor Beacon runs a community centre and provides activities that improves health and wellbeing and tackles loneliness and isolation, increases the wealth of the local community and promotes understanding and community cohesion. We provide a range of activities directly and also work with partners to meet these aims.

Public benefit statement

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular improving the lives of people living in Scholemoor, providing a range of activities and increasing the capacity of local residents.

Achievements and performance

It was great to welcome local people back to the new and improved centre. With our additional room we have been able to increase the range of sessions and activities that are available to the community. We re-started some of our existing work like Scholemoor Youth Action Group and providing holiday sessions through HAF funding— but got additional funding to deliver new activities including the Community Café on a Monday evening and Wellbeing sessions on a Monday and Tuesday.

Although we were pleased to be back at the centre there were benefits from being able to carry out more outreach. At the height of the pandemic we were shopping, getting prescriptions, delivering meals and really getting out and about meeting new people and forging new ways of working. Some of these new ways of working have been an improvement to our previous ways of working.

Financial review

The net expenditure for the year was £15,240, including net income of £17,151 on unrestricted funds and net expenditure of £32,991 on restricted funds after transfers.

Scholemoor Beacon CIO

Trustees' report (continued) for the year ended 31 March 2022

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £69,417.

The purpose of our Reserves Policy is to:

- Give confidence to funders by demonstrating good stewardship and financial management
- Demonstrate the charity's sustainability and capacity to manage unforeseen financial difficulties
- Give voluntary funders, such as grant-makers, an understanding of why funding is needed to undertake a particular project or activity
- Give assurance to lenders and creditors that the charity can meet its financial commitments
- Manage risk to the charity's reputation from holding substantial unspent funds at the year-end without explanation

Scholemoor Beacon is currently dependent on donations and grants to sustain its activities. If these existing sources of income are depleted or lost, it is crucial to ensure that there are sufficient reserves to keep Scholemoor Beacon running for 3 months or to allow the charity to wind up while meeting its obligation to staff and service users. The main concerns of the Board are to ensure:

- That staff can continue working
- That staff can be supported if the charity should go through a time of financial instability

It is the policy of the Trustees to maintain reserves sufficient to cover all the Restricted Funds and no less than three month's and no more than six month's operating costs. These reserves should be built up from the unrestricted income.

If the charity has excess reserves then the Board will consider how these funds could be best used and make this clear by designating funds for future expenditure. If this is the case then these designations and timings are included as an appendix to this policy.

If significant resources are held in reserves then the board may consider investing some of these funds to obtain a financial return for the charity. In making these decisions, the board will consider the likelihood that some or all of the reserves held may need to be accessed at short notice.

If the charity has excess reserves, the board will ensure that the organisation does not misrepresent the urgency or need for funds with donors.

The level of reserves should be calculated and monitored every 3 months by the Treasurer.

This policy shall be reviewed every 3 years and whenever there are significant changes in staff hours, staff numbers or new projects.

Signed on behalf of the board of trustees on 28/6/2022

Graham Shaw (Trustee)

Scholemoor Beacon CIO

Independent examiner's report to the trustees of Scholemoor Beacon CIO

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 March 2022, which are set out on pages 6 to 15.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 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.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Alan Dodd FCCA

26/7/22

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Scholemoor Beacon CIO

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	17,602	118,123	135,725	439,827
Fees, trips and fundraising		3,855	30	3,885	1,604
Other income		192	-	192	490
Bank interest		22	-	22	34
Total income		21,671	118,153	139,824	441,955
Expenditure on:					
Salaries, NIC's and payroll costs	(3)	4,551	94,809	99,360	78,028
Freelance fees		789	10,112	10,901	4,115
Travel and transport		72	319	391	353
Trips, events and activities		629	302	931	-
Telephone and internet		-	812	812	713
Repairs and maintenance		55	4,789	4,844	4,029
Equipment and materials		1,237	7,645	8,882	4,002
Independent examination		240	960	1,200	960
Insurance		-	960	960	1,493
Food and refreshments		977	4,485	5,462	6,281
Other expenses		7	18	25	535
Advertising and publicity		156	160	316	-
Professional fees		304	394	698	2,798
IT support		121	1,863	1,984	435
Printing, postage and stationery		302	1,289	1,591	2,112
Rent and rates		60	100	160	-
Utilities and cleaning		731	7,354	8,085	4,073
Depreciation		5,890	-	5,890	5,118
Repayment of grants		-	74	74	2,446
Training		488	1,350	1,838	299
Volunteer expenses		140	520	660	16
Total expenditure		16,749	138,315	155,064	117,806
Net income / (expenditure)		4,922	(20,162)	(15,240)	324,149
Transfers between funds	(4)	12,829	(12,829)	-	-
Net movement in funds		17,751	(32,991)	(15,240)	324,149
Fund balances brought forward		279,966	115,820	395,786	71,637
Fund balances carried forward	(4)	297,717	82,829	380,546	395,786

All incoming resources and resources expended derive from continuing activities.

Scholemoor Beacon CIO

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 228,174	-	228,174	222,933
Total fixed assets	<u>228,174</u>	<u>-</u>	<u>228,174</u>	<u>222,933</u>
Current assets				
Debtors and prepayments	(6) -	-	-	23,840
Cash at bank and in hand	(7) 85,329	82,955	168,284	215,942
Total current assets	<u>85,329</u>	<u>82,955</u>	<u>168,284</u>	<u>239,782</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(8) 15,912	-	15,912	66,929
Total current liabilities	<u>15,912</u>	<u>-</u>	<u>15,912</u>	<u>66,929</u>
Net current assets / (liabilities)	<u>69,417</u>	<u>82,955</u>	<u>152,372</u>	<u>172,853</u>
Net assets	<u>297,591</u>	<u>82,955</u>	<u>380,546</u>	<u>395,786</u>
Funds				
Unrestricted funds	297,717	-	297,717	279,966
Restricted funds	-	82,829	82,829	115,820
Total funds	<u>297,717</u>	<u>82,829</u>	<u>380,546</u>	<u>395,786</u>

The financial statements were approved by the board of trustees on 28/6/2022

Graham Shaw (Trustee)

Scholemoor Beacon CIO

Notes to the accounts

for the year ended 31 March 2022

1 Accounting policies

Basis of accounting

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

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

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Leasehold extension: over the life of the lease

Office equipment: over 4 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Scholemoor Beacon CIO

Notes to the accounts continued

for the year ended 31 March 2022

1 Accounting policies (continued)

Fund accounting

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

2 Grants and donations

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Arnold Clark	-	1,000	1,000	-
Bradford & District CNET	-	500	500	500
Bradford Community Play Partnership	-	3,530	3,530	-
Bradford Metropolitan District Council (BMDC)	-	26,823	26,823	106,512
DWP Kickstart	6,206	-	6,206	-
Eccleshill Adventure Playground	2,652	9,391	12,043	10,294
Henry Smith Charity	-	24,700	24,700	62,500
InCommunities	-	500	500	1,080
Leeds Community Foundation (LCF)	-	10,000	10,000	27,469
Morrisons	-	12,056	12,056	-
NHS Charities Together	-	4,623	4,623	-
Tudor Trust	-	25,000	25,000	22,000
Aviva	-	-	-	158
Brelms Trust	-	-	-	4,697
Charities Aid Foundation	-	-	-	5,181
Charles and Elsie Sykes	-	-	-	5,000
City Connect	-	-	-	2,872
Clayton Road Resident's Group	-	-	-	395
Clothworkers Foundation	-	-	-	27,000
Community Action Bradford & District	-	-	-	7,500
Greenmoor Big Local	-	-	-	42,000
Groundwork UK	-	-	-	7,950
National Lottery Community Fund (NLCF)	-	-	-	8,738
Neighbourly	-	-	-	400
Sport England	-	-	-	85,000
Street Games	-	-	-	2,000
Transforming Lives for Good	-	-	-	550
Yorkshire Building Society	-	-	-	1,880
Miscellaneous grants	-	-	-	340
Donations	8,744	-	8,744	7,811
	<u>17,602</u>	<u>118,123</u>	<u>135,725</u>	<u>439,827</u>

Scholemoor Beacon CIO

Notes to the accounts continued

for the year ended 31 March 2022

3 Staff costs and numbers

	2022	2021
	£	£
Gross salaries	94,639	74,299
Social security costs	6,037	5,495
Employment allowance	(4,000)	(4,000)
Pensions	1,495	1,437
Payroll costs	1,189	797
	<u>99,360</u>	<u>78,028</u>

The average number of employees during the year was 6.9, being an average of 3.4 full time equivalent (2021: 4.4, 3 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme

	2022	2021
	£	£
Costs of the scheme to the charity for the year	1,495	1,437
Amount of any contributions outstanding at the year end	381	281

4 Restricted funds

	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
Asda	603	-	603	-	-
Blooming Scholemoor	47	-	47	-	-
Board Development	910	-	-	-	910
BMDC - Additional Restrictions	-	4,715	1,827	(2,512)	377
BMDC - Climate Change	-	4,919	3,976	-	943
BMDC - Community Chest	-	200	-	-	200
BMDC - Core costs	5,352	6,400	216	-	11,536
BMDC - Future Boost	-	2,000	-	-	2,000
BMDC - Household Support	-	1,377	1,238	(139)	-
BMDC - Summer Scheme	-	400	400	-	-
Bradford VCS Cook & Eat	523	-	-	-	523
Bradford VCS Ladies Group	892	-	892	-	-
Bradford VCS Men's Group	1,661	-	441	-	1,220
Bradford Community Play	2,600	548	1,860	-	1,288
Brelms Trust - Bike to Future	8,095	-	2,779	-	5,316
CABAD - Covid Insight work	3,632	-	3,235	-	397
Charity Aid Foundation	2,891	30	1,509	-	1,412
City Connect	2,363	-	1,205	-	1,158
Clayton Road Residents' Group	395	-	395	-	-
Clothworkers Foundation	7,000	-	-	(7,000)	-
CNET - Mental Health	-	500	500	-	-
Community Play Partnership	700	3,530	41	-	4,189
Getting Ready to Commute	1,140	-	-	-	1,140
Greenmoor - Big Local	8,152	-	4,321	(3,831)	-
Greenmoor Fundraising Support	446	-	-	-	446
Greenmoor Events/Cohesion	878	-	436	-	442
Greenmoor Youth Group	608	-	-	-	608
Groundwork UK - ESF Job Club	422	-	1,345	923	-
Healthy Holidays	247	8,843	4,774	-	4,316
Henry Smith - Core costs	12,767	11,050	20,763	-	3,054
c/f	<u>62,324</u>	<u>44,512</u>	<u>52,804</u>	<u>(12,559)</u>	<u>41,475</u>

Scholemoor Beacon CIO
Notes to the accounts continued
for the year ended 31 March 2022

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
b/f	62,324	44,512	52,804	(12,559)	41,475
Henry Smith - Community	16,459	13,650	27,885	-	2,224
Holiday Scheme	156	-	156	-	-
Keeping Healthy Keeping Active	153	6,812	6,965	-	-
LCF - Resilience Fund	1,027	10,000	563	-	10,464
LCF - Tackling Food Inequality	3,996	1,000	2,753	(518)	1,725
Morrisons - Wellbeing for All	-	12,056	1,155	-	10,901
NHS Charities Together	-	4,623	2,542	-	2,081
NLCF	4,775	-	4,775	-	-
PAYF Café	134	-	30	-	104
Provident Growing our Own	3,133	-	132	-	3,001
Scholemoor Youth Group	3,028	-	3,276	248	-
Stay and Play	1,218	-	1,195	-	23
Street Games	1,646	-	976	-	670
Tenants and Residents	1,160	500	1,201	-	459
Tudor Trust	11,502	25,000	29,078	-	7,424
Tudor Trust - Staff wellbeing	1,652	-	844	-	808
Women's Exercise	110	-	110	-	-
Work Club - Incommunities	210	-	210	-	-
Youth Arts Project	3,137	-	1,667	-	1,470
	<u>115,820</u>	<u>118,153</u>	<u>138,315</u>	<u>(12,829)</u>	<u>82,829</u>

Fund name	Purpose of restriction
Asda	To put on celebratory events for the local community.
Blooming Scholemoor	To develop a nature trail on site that everyone can enjoy and to deliver planters to local people who would benefit from them.
Board Development	To fund Board development activities.
BMDC - Additional Restrictions	To purchase new laptops for job club and to provide 12 week ESOL class - transfers represent equipment costs capitalised in the accounts.
BMDC - Climate Change	To promote use of the community allotment and encourage people to grow more food to reduce their impact on the planet.
BMDC - Community Chest	To support exercise sessions in the community centre.
BMDC - Core costs	To support the general running costs of the building.
BMDC - Future Boost	To provide football sessions for young people 16 - 25 years old.
BMDC - Household Support	To provide and deliver food parcels and gusto boxes in February half term. The transfer is a contribution to overhead costs.
BMDC - Summer Scheme	Funding to support holiday activities and food through the summer holidays via Play Bradford as lead partner.
Bradford VCS Cook & Eat	Provide cook and eat sessions for local people.
Bradford VCS Ladies Group	To deliver cook and eat sessions for the women's group.
Bradford VCS Men's Group	Deliver sessions for local men with a sessional worker to facilitate activities.
Bradford Community Play	To provide direct delivery of play sessions.
Brelms Trust - Bike to Future	To deliver our Bike to the Future project to children and young people.
CABAD - Covid Insight work	To support the work of the community hubs to gather Covid insight and inform BMDC of any issues or concerns.

Scholemoor Beacon CIO

Notes to the accounts continued

for the year ended 31 March 2022

4 Fund name	Purpose of restriction (continued)
Charity Aid Foundation	Covid support for local people - help with food, bills and additional costs for delivery and outreach support.
City Connect	Keyworker scheme to support use of bikes to and from work, Dr Bike sessions and route planning.
Clayton Road Residents' Group	Community clean up funding held on behalf of the residents' group.
Clothworkers Foundation	Capital grant to part fund the new building. Transfers represent building costs capitalised in the accounts.
CNET - Mental Health	To create a soothing and calming space to listen and support people who are in distress.
Community Play Partnership	To support core costs and community development work.
Getting Ready to Commute	To deliver a cycling project for people who are unemployed or in receipt of benefits to assess their cycling and help them obtain a free bike.
Greenmoor - Big Local	Capital grant to part fund the new building. Transfers represent building costs capitalised in the accounts.
Greenmoor Fundraising Support	To pay for additional fundraising support to identify support with core costs.
Greenmoor Events/Cohesion	Events that are held at the community centre that bring people together e.g. Eid party, Charity Football Tournament.
Greenmoor Youth Group	To support the Scholemoor Youth Action Group.
Groundwork UK - ESF Job Club	To provide employment support and Talk English class.
Healthy Holidays	To run a Healthy Holiday scheme during school holidays.
Henry Smith - Core costs	To support core running costs.
Henry Smith - Community	To support core running costs, joint funding from DCMS..
Holiday Scheme	To purchase resources to run schemes in all school holidays except for Christmas.
Keeping Healthy Keeping Active	For older people's delivery of gentle exercise and provision of two course lunch and a monthly wellbeing café.
LCF - Resilience Fund	To support development work at the centre including funding bookkeeper, achieving quality mark and working towards co-production.
LCF - Tackling Food Inequality	To support the delivery of low cost food options to local people through the marketplace and community café. The transfer is a contribution to overhead costs.
Morrisons - Wellbeing for All	For Scholemoor Youth Action Group, men's group and Wellbeing café.
NHS Charities Together	Partnership grant via People Matters. This represents first six months to provide wellbeing sessions to promote health and encourage self care guided by participants.
NLCF	To provide a volunteer befriending group for Urdu speaking older people where there is a language barrier.
PAYF Café	To reinvest in ingredients for the PAYF café and to make sure that it is self-sustaining.
Provident Growing our Own	To improve children's literacy and numeracy of children by taking children to the community allotment to grow and also cook their own fruit and veg.
Scholemoor Youth Group	To continue to deliver the youth action group, providing both a social and recreational space for young people and an opportunity to influence the direction of Scholemoor Beacon. The transfer is a contribution to overhead costs.
Stay and Play	To provide equipment and resources for the stay and play sessions.
Street Games	To deliver weekly football and multi-sports sessions and to purchase a table tennis table.

Scholemoor Beacon CIO

Notes to the accounts continued

for the year ended 31 March 2022

4 Fund name	Purpose of restriction (continued)
Tenants and Residents	To support the work of the centre with a focus on InCommunities tenants.
Tudor Trust	Core costs funding for the community centre.
Tudor Trust - Staff wellbeing	To support activities to maintain and improve wellbeing for the staff team
Women's Exercise	To support exercise activities for women.
Work Club - Incommunities	To run a weekly work club to support people into jobs and refresh CV's.
Youth Arts Project	To provide opportunities for young people to take part in taster sessions

5 Tangible assets	Leasehold extension	Office equipment	Total
Cost	£	£	£
At 1 April 2021	226,886	2,652	229,538
Additions	9,613	3,518	13,131
Disposals	(2,000)	-	(2,000)
At 31 March 2022	234,499	6,170	240,669
Depreciation			
At 1 April 2021	4,827	1,778	6,605
Depn reversed re. disposals	(43)	-	(43)
Charge for year	4,993	940	5,933
At 31 March 2022	9,777	2,718	12,495
Net book value			
At 31 March 2022	224,722	3,452	228,174
At 31 March 2021	222,059	874	222,933

6 Debtors and prepayments	2022	2021
	£	£
Debtors	-	23,840
	-	23,840

7 Cash at bank and in hand	2022	2021
	£	£
Cash at bank	144,106	193,902
Cash in hand	45	32
Held as agent	(1,880)	(85)
Cash held at payroll company	26,013	22,093
	168,284	215,942

8 Creditors and accruals	2022	2021
	£	£
Accruals	15,531	66,648
Other creditors	381	281
	15,912	66,929

Scholemoor Beacon CIO

Notes to the accounts continued

for the year ended 31 March 2022

9 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Remuneration and benefits received by key management personnel

The key management personnel of the charity include the trustees and Centre Manager. The total employee benefits received were £30,879 (previous year: £29,957).

No trustee received any remuneration or benefit in this capacity during this or the previous year.

Other related party transactions

Other transactions with trustees or related parties			2022	2021
			£	£
Name of trustee or related party	Relationship to charity	Description of transaction		
Graham Shaw	Treasurer	Building work in the centre	200	-
			<u>200</u>	<u>-</u>

10 Funds held as agent

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
Buttercups charity	85	-	85	-
Youth worker funds	<u>-</u>	<u>2,000</u>	<u>120</u>	<u>1,880</u>
	<u>85</u>	<u>2,000</u>	<u>205</u>	<u>1,880</u>

Fund name

Buttercups charity

Additional information

Funds held on behalf of the Buttercups charity, which were then donated to the charity

Youth worker funds

Funds for a local authority youth worker who received external funding for a specific project and was permitted to use the charity's bank account to hold the funds.

Scholemoor Beacon CIO

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	17,602	23,447	118,123	416,380	135,725	439,827
Fees, trips and fundraising	3,855	321	30	1,283	3,885	1,604
Other income	192	454	-	36	192	490
Bank interest	22	34	-	-	22	34
Total income	21,671	24,256	118,153	417,699	139,824	441,955
Expenditure						
Salaries, NIC's and payroll costs	4,551	1,654	94,809	76,374	99,360	78,028
Freelance fees	789	-	10,112	4,115	10,901	4,115
Travel and transport	72	22	319	331	391	353
Trips, events and activities	629	-	302	-	931	-
Telephone and internet	-	-	812	713	812	713
Repairs and maintenance	55	466	4,789	3,563	4,844	4,029
Equipment and materials	1,237	291	7,645	3,711	8,882	4,002
Independent examination	240	447	960	513	1,200	960
Insurance	-	59	960	1,434	960	1,493
Food and refreshments	977	694	4,485	5,587	5,462	6,281
Other expenses	7	121	18	414	25	535
Advertising and publicity	156	-	160	-	316	-
Professional fees	304	84	394	2,714	698	2,798
IT support	121	385	1,863	50	1,984	435
Printing, postage and stationery	302	82	1,289	2,030	1,591	2,112
Rent and rates	60	-	100	-	160	-
Utilities and cleaning	731	72	7,354	4,001	8,085	4,073
Depreciation	5,890	5,118	-	-	5,890	5,118
Repayment of grants	-	-	74	2,446	74	2,446
Training	488	-	1,350	299	1,838	299
Volunteer expenses	140	10	520	6	660	16
Total expenditure	16,749	9,505	138,315	108,301	155,064	117,806
Net income / (expenditure)	4,922	14,751	(20,162)	309,398	(15,240)	324,149
Transfers between funds	12,829	231,433	(12,829)	(231,433)	-	-
Net movement in funds	17,751	246,184	(32,991)	77,965	(15,240)	324,149
Fund balances brought forward	279,966	33,782	115,820	37,855	395,786	71,637
Fund balances carried forward	297,717	279,966	82,829	115,820	380,546	395,786