

THE BAR GYM

England & Wales - Charity number 1181706

Details

Status Registered

Legal form CIO

Registered 2019-01-23

Register [View on the Charity Commission register](#)

Contact

Address Flat 407
Guildbourne Court
Guildbourne Centre
Worthing
BN11 1LZ

Phone 07595280152

Email info@thebargym.co.uk

Website www.thebargym.co.uk

Activities

Objects: THE PROMOTION OF COMMUNITY PARTICIPATION IN HEALTHY RECREATION BY THE PROVISION OF FACILITIES AND COACHING OF MARTIAL ARTS AND FITNESS FOR PEOPLE OF WEST SUSSEX

Activities: The promotion of community in healthy recreation by the provision of facilities and the coaching of fitness techniques and martial arts to the people of West Sussex.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Amateur Sport, Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£124,833	£136,550	-	-
2024-01-31	£102,360	£107,768	-	-
2023-01-31	£88,479	£96,176	-	-
2022-01-31	£64,304	£24,551	-	-
2021-01-31	£64,304	£24,551	-	-

Trustees

Name	Role	Appointed
GERALD BURKE	Chair	2019-01-23
James Randall		2021-02-01
LEE DUGGIN		2019-01-23

THE BAR GYM

England & Wales - Charity number 1181706

Accounts

The Bar Gym

Charity No. 1181706

Company No. CE016294

Trustees' Report and Unaudited Accounts

31 January 2025

The Bar Gym
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE016294

Charity No. 1181706

Registered Office

Flat 407
Gilbourne Court
Guildbourne Centre
Worthing
BN11 1LZ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

G.W. Burke
J. Randall
R. Simmons

Accountants

Allan Gee FCCA
15 Willow View
Catterick Village
Richmond
DL10 7PD

Bankers

Santander UK Plc
37 Chapel Road
Worthing BN11 1ET

OBJECTIVES AND ACTIVITIES

The promotion of community participation in healthy recreation by the provision of facilities and the coaching of fitness techniques and martial arts for the people of West Sussex.

This objective is being achieved through the continuation of a fitness programme for youths and schoolchildren at no cost to the participants.

Stage one is the introduction to general fitness through regular and planned exercise.

This is then supplemented by an explanation and coaching in the correct use of the fitness machines to help attain a better lifestyle.

Once a participant has demonstrated that these two objectives are fully understood, and that they can be applied sensibly, there is an introduction to martial arts, its uses and activities with an emphasis on how it can improve their general well-being and confidence.

In order to measure, and document, the advancement of a student in understanding and applying the above aims, examinations are held to assess and critique the student's progress.

The charity also benefits through the support of two experienced martial art trainers who have freely given their services.

ACHIEVEMENTS AND PERFORMANCE

This year has seen a slight increase in participants of the fitness programme as the effects of the covid epidemic are now greatly relaxed. A new programme has been introduced designed especially for more senior members. This has led to a slight increase in members,

However, the younger members have not been ignored and the introduction of a more stimulating programme designed particular this group has also produced a slight increase in numbers.

However, the programme continues to stimulate the student's interest and understanding of martial arts which assist in maintaining the interest of students in the programme.

As a final part of our aim to continue and maintain the interest of participants, several new courses have been introduced.

FINANCIAL REVIEW

The charity does not charge a membership fee but requests that members, who can afford do so, to make a monthly donation to the running costs of the charity. This donation is entirely voluntary and no-one is refused access to the facilities if they do not, or are unable to, contribute. Fund-raising has also been significantly improved by the fact that the majority of the members who do contribute have signed for the gift aid relief.

Finally, the trustees thank the public for their continuing support.

PLANS FOR FUTURE PERIODS

The Trustees remain confident that we can continue to reach out to the youth of Worthing, and surrounding areas, and introduce and show the advantages of our regular health and fitness programme; with the resultant positive impact this will achieve in personal health and well-being.

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 the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

G.W. Burke
Trustee
31 January 2025

The Bar Gym
Independent Examiners Report
Independent Examiner's Report to the trustees of The Bar Gym

I report to the charity trustees on my examination of the financial statements of The Bar Gym for the year ended 31 January 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Allan Gee ACCA
Allan Gee FCCA
15 Willow View
Catterick Village
Richmond

DL10 7PD
31 January 2025

The Bar Gym
Statement of Financial Activities
for the year ended 31 January 2025

	Notes	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies	4	124,469	124,469	100,160
Investments	5	18	18	-
Other	6	346	346	2,200
Total		124,833	124,833	102,360
Expenditure on:				
Other	7	136,550	136,550	107,768
Total		136,550	136,550	107,768
Net gains on investments		-	-	-
Net expenditure	8	(11,717)	(11,717)	(5,408)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(11,717)	(11,717)	(5,408)
Other gains and losses				
Net movement in funds		(11,717)	(11,717)	(5,408)
Reconciliation of funds:				
Total funds brought forward		15,783	15,783	21,191
Total funds carried forward		4,066	4,066	15,783

The Bar Gym
 Summary Income and Expenditure Account
 for the year ended 31 January 2025

	2025 £	2024 £
Income	124,815	102,360
Interest and investment income	18	-
Gross income for the year	<u>124,833</u>	<u>102,360</u>
Expenditure	129,928	101,146
Depreciation and charges for impairment of fixed assets	6,622	6,622
Total expenditure for the year	<u>136,550</u>	<u>107,768</u>
Net expenditure before tax for the year	(11,717)	(5,408)
Net expenditure for the year	<u><u>(11,717)</u></u>	<u><u>(5,408)</u></u>

The Bar Gym
Balance Sheet
at 31 January 2025

Company No. CE016294	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	10	4,200	10,822
		<u>4,200</u>	<u>10,822</u>
Current assets			
Debtors	11	2,000	4,215
Cash at bank and in hand		1,769	746
		<u>3,769</u>	<u>4,961</u>
Creditors: Amount falling due within one year	12	(3,903)	-
Net current (liabilities)/assets		<u>(134)</u>	<u>4,961</u>
Total assets less current liabilities		<u>4,066</u>	<u>15,783</u>
Net assets excluding pension asset or liability		<u>4,066</u>	<u>15,783</u>
Total net assets		<u><u>4,066</u></u>	<u><u>15,783</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		4,066	15,783
		<u>4,066</u>	<u>15,783</u>
Reserves	13		
Total funds		<u><u>4,066</u></u>	<u><u>15,783</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

Approved by the board on 31 January 2025

And signed on its behalf by:

G.W. Burke
Trustee
31 January 2025

The Bar Gym
Statement of Cash flows
for the year ended 31 January 2025

	2025 £	2024 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(11,717)	(5,408)
Adjustments for:		
Depreciation of property, plant and equipment	6,622	6,622
Dividends, interest and rents from investments	(364)	(2,200)
Decrease/(Increase) in trade and other receivables	2,215	(2,216)
Increase in trade and other payables	3,903	-
Net cash provided by/(used in) operating activities	<u>659</u>	<u>(3,202)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	364	2,200
Net cash from investing activities	<u>364</u>	<u>2,200</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	1,023	(1,002)
Cash and cash equivalents at the beginning of the year	746	1,748
Cash and cash equivalents at the end of the year	<u>1,769</u>	<u>746</u>
Components of cash and cash equivalents		
Cash and bank balances	1,769	746
	<u>1,769</u>	<u>746</u>

for the year ended 31 January 2025

1 Accounting policies

Basis of preparation

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

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment 25% straight line

The majority of the equipment used by the charity is owned by a company domiciled in West Sussex. The equipment is leased to the charity for a nominal charge of £1 per annum.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

The Bar Gym
Notes to the Accounts

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Income and endowments from:		
Donations and legacies	100,160	100,160
Other	2,200	2,200
Total	<u>102,360</u>	<u>102,360</u>
Expenditure on:		
Other	107,768	107,768
Total	<u>107,768</u>	<u>107,768</u>
Net income	<u>(5,408)</u>	<u>(5,408)</u>
Net income before other gains/(losses)	(5,408)	(5,408)
Other gains and losses:		
Net movement in funds	<u>(5,408)</u>	<u>(5,408)</u>
Reconciliation of funds:		
Total funds brought forward	21,192	21,192
Total funds carried forward	<u><u>15,784</u></u>	<u><u>15,784</u></u>

4 Income from donations and legacies

Unrestricted	Total 2025	Total 2024
£	£	£
124,469	124,469	100,160
<u>124,469</u>	<u>124,469</u>	<u>100,160</u>

5 Income from investments

Unrestricted	Total 2025	Total 2024
£	£	£
18	18	-
<u>18</u>	<u>18</u>	<u>-</u>

6 Other income

Unrestricted	Total	Total
	2025	2024
£	£	£
346	346	2,200
<u>346</u>	<u>346</u>	<u>2,200</u>

7 Other expenditure

	Unrestricted	Total	Total
		2025	2024
	£	£	£
Employee costs	67,783	67,783	57,475
Premises costs	57,339	57,339	40,366
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	6,622	6,622	6,622
General administrative costs	4,306	4,306	3,305
Legal and professional costs	500	500	-
	<u>136,550</u>	<u>136,550</u>	<u>107,768</u>

8 Net expenditure before transfers

	2025	2024
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	6,622	6,622

9 Staff costs

	2025	2024
Salaries and wages	52,694	57,475
Social security costs	2,103	-
	<u>54,797</u>	<u>57,475</u>

No employee received emoluments in excess of £60,000.

10 Tangible fixed assets

	Equipment	Equipment	Total	
	£	£	£	
Cost or revaluation				
At 1 February 2024	-	32,673	32,673	
At 31 January 2025	-	32,673	32,673	
Depreciation and impairment				
At 1 February 2024	-	21,851	21,851	
Depreciation charge for the year	-	6,622	6,622	
At 31 January 2025	-	28,473	28,473	
Net book values				
At 31 January 2025	-	4,200	4,200	
At 31 January 2024	-	10,822	10,822	
11 Debtors				
	2025		2024	
	£		£	
Other debtors	-		2,215	
Prepayments and accrued income	2,000		2,000	
	<u>2,000</u>		<u>4,215</u>	
12 Creditors: amounts falling due within one year				
	2025		2024	
	£		£	
Trade creditors	1,800		-	
Other taxes and social security	2,103		-	
	<u>3,903</u>		<u>-</u>	
13 Movement in funds				
	At 1 February 2024	Incoming resources (including other gains/losses)	Resources expended	At 31 January 2025
)		
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	15,783	124,833	(136,550)	4,066
Total funds	<u>15,783</u>	<u>124,833</u>	<u>(136,550)</u>	<u>4,066</u>

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	4,200	4,200
Net current assets	3,769	(3,903)	(134)
	<u>3,769</u>	<u>297</u>	<u>4,066</u>

15 Reconciliation of net debt

	At 1 February 2024	Cash flows	At 31 January 2025
	£	£	£
Cash and cash equivalents	746	1,023	1,769
	<u>746</u>	<u>1,023</u>	<u>1,769</u>
Net debt	<u>746</u>	<u>1,023</u>	<u>1,769</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

The Bar Gym
Detailed Statement of Financial Activities
for the year ended 31 January 2025

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:			
Donations and legacies	124,469	124,469	100,160
	<u>124,469</u>	<u>124,469</u>	<u>100,160</u>
Bank interest	18	18	-
	<u>18</u>	<u>18</u>	<u>-</u>
Other	346	346	2,200
	<u>346</u>	<u>346</u>	<u>2,200</u>
Total income and endowments	124,833	124,833	102,360
Expenditure on:			
Employee costs			
Salaries/wages	52,694	52,694	57,475
Employer's NIC	2,103	2,103	-
Staff training	12,986	12,986	-
	<u>67,783</u>	<u>67,783</u>	<u>57,475</u>
Premises costs			
Rent	27,000	27,000	28,350
Rates	2,006	2,006	2,162
Light, heat and power	9,458	9,458	8,129
Premises repairs and maintenance	18,875	18,875	1,725
	<u>57,339</u>	<u>57,339</u>	<u>40,366</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Equipment	-	-	-
Depreciation of Equipment	6,622	6,622	6,622
Bank charges	90	90	-
Equipment leasing and hire charges	2,020	2,020	1,219
General insurances	2,196	2,196	2,086
	<u>10,928</u>	<u>10,928</u>	<u>9,927</u>
Legal and professional costs			
Other legal and professional costs	500	500	-
	<u>500</u>	<u>500</u>	<u>-</u>
Total of expenditure of other costs	<u>136,550</u>	<u>136,550</u>	<u>107,768</u>
Total expenditure	136,550	136,550	107,768
Net gains on investments	-	-	-

The Bar Gym
Detailed Statement of Financial Activities

Net expenditure	<u>(11,717)</u>	<u>(11,717)</u>	<u>(5,408)</u>
Net expenditure before other gains/(losses)	<u>(11,717)</u>	<u>(11,717)</u>	<u>(5,408)</u>
Other Gains	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>(11,717)</u>	<u>(11,717)</u>	<u>(5,408)</u>
Reconciliation of funds:			
Total funds brought forward	15,783	15,783	21,191
Total funds carried forward	<u>4,066</u>	<u>4,066</u>	<u>15,783</u>

THE BAR GYM

England & Wales - Charity number 1181706

Accounts

The Bar Gym

Charity No. 1181706

Company No. CE016294

Trustees' Report and Unaudited Accounts

31 January 2024

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2024.

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Company No. CE016294

Charity No. 1181706

Registered Office

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This objective is being achieved through the continuation of a fitness programme for youths and schoolchildren at no cost to the participants.

Stage one is the introduction to general fitness through regular and planned exercise.

This is then supplemented by an explanation and coaching in the correct use of the fitness machines to help attain a better lifestyle.

Once a participant has demonstrated that these two objectives are fully understood, and that they can be applied sensibly, there is an introduction to martial arts, its uses and activities with an emphasis on how it can improve their general well-being and confidence.

In order to measure, and document, the advancement of a student in understanding and applying the above aims, examinations are held to assess and critique the student's progress.

The charity also benefits through the support of two experienced martial art trainers who have freely given their services.

ACHIEVEMENTS AND PERFORMANCE

This year has seen a slight increase in participants of the fitness programme as the effects of the covid epidemic are being relaxed. In addition, the programme continues to stimulate the student's interest and understanding of martial arts which assist in maintaining the interest of students in the programme.

The positive effects are beginning to bear fruit in that we have attracted new members, especially under the age of 16, as the community becomes more aware of the benefits from our programme.

FINANCIAL REVIEW

The charity does not charge a membership fee but requests that members, who can afford do so, to make a monthly donation to the running costs of the charity. This donation is entirely voluntary and no-one is refused access to the facilities if they do not, or are unable to, contribute. Fund-raising has also been significantly improved by the fact that the majority of the members who do contribute have signed for the gift aid relief.

Finally, the trustees thank the public for their continuing support.

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The Trustees remain confident that we can continue to reach out to the youth of Worthing, and surrounding areas, and introduce and show the advantages of our regular health and fitness programme; with the resultant positive impact this will achieve in personal health and well-being.

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 the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

G.W. Burke
Trustee
01 July 2024

The Bar Gym
Independent Examiners Report
Independent Examiner's Report to the trustees of The Bar Gym

I report to the charity trustees on my examination of the financial statements of The Bar Gym for the year ended 31 January 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Allan Gee FCCA
15 Willow View
Catterick Village
Richmond
DL10 7PD

01 July 2024

The Bar Gym
Statement of Financial Activities
for the year ended 31 January 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	100,160	100,160	86,230
Other trading activities	5	-	-	2,250
Other	6	2,200	2,200	-
Total		102,360	102,360	88,480
Expenditure on:				
Other	7	107,768	107,768	96,177
Total		107,768	107,768	96,177
Net gains on investments		-	-	-
Net expenditure	8	(5,408)	(5,408)	(7,697)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(5,408)	(5,408)	(7,697)
Other gains and losses				
Net movement in funds		(5,408)	(5,408)	(7,697)
Reconciliation of funds:				
Total funds brought forward		21,192	21,192	28,889
Total funds carried forward		15,784	15,784	21,192

The Bar Gym
 Summary Income and Expenditure Account
 for the year ended 31 January 2024

	2024 £	2023 £
Income	102,360	88,480
Gross income for the year	<u>102,360</u>	<u>88,480</u>
Expenditure	101,146	89,555
Depreciation and charges for impairment of fixed assets	6,622	6,622
Total expenditure for the year	<u>107,768</u>	<u>96,177</u>
Net expenditure before tax for the year	(5,408)	(7,697)
Net expenditure for the year	<u><u>(5,408)</u></u>	<u><u>(7,697)</u></u>

The Bar Gym
Balance Sheet
at 31 January 2024

Company No. CE016294	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	10	10,822	17,444
		<u>10,822</u>	<u>17,444</u>
Current assets			
Debtors	11	4,216	2,000
Cash at bank and in hand		746	1,748
		<u>4,962</u>	<u>3,748</u>
Net current assets		4,962	3,748
Total assets less current liabilities		<u>15,784</u>	<u>21,192</u>
Net assets excluding pension asset or liability		<u>15,784</u>	<u>21,192</u>
Total net assets		<u><u>15,784</u></u>	<u><u>21,192</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		15,784	21,192
		<u>15,784</u>	<u>21,192</u>
Reserves	12		
Total funds		<u><u>15,784</u></u>	<u><u>21,192</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

Approved by the board on 01 July 2024

And signed on its behalf by:

G.W. Burke
Trustee
01 July 2024

The Bar Gym
Statement of Cash flows
for the year ended 31 January 2024

	2024 £	2023 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(5,408)	(7,697)
Adjustments for:		
Depreciation of property, plant and equipment	6,622	6,622
Dividends, interest and rents from investments	(2,200)	-
(Increase)/Decrease in trade and other receivables	(2,216)	2,148
Decrease in trade and other payables	-	(419)
Net cash (used in)/provided by operating activities	<u>(3,202)</u>	<u>654</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	2,200	-
Net cash from investing activities	<u>2,200</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(1,002)	654
Cash and cash equivalents at the beginning of the year	1,748	1,095
Cash and cash equivalents at the end of the year	<u>746</u>	<u>1,749</u>
Components of cash and cash equivalents		
Cash and bank balances	746	1,748
	<u>746</u>	<u>1,748</u>

1 Accounting policies

Basis of preparation

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

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment 25% straight line

The majority of the equipment used by the charity is owned by a company domiciled in West Sussex. The equipment is leased to the charity for a nominal charge of £1 per annum.

Trade and other 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.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Total funds 2023 £
Income and endowments from:		
Donations and legacies	86,230	86,230
Other trading activities	2,250	2,250
Total	<u>88,480</u>	<u>88,480</u>
Expenditure on:		
Other	96,177	96,177
Total	<u>96,177</u>	<u>96,177</u>
Net income	<u>(7,697)</u>	<u>(7,697)</u>
Net income before other gains/(losses)	(7,697)	(7,697)
Other gains and losses:		
Net movement in funds	<u>(7,697)</u>	<u>(7,697)</u>
Reconciliation of funds:		
Total funds brought forward	28,889	28,889
Total funds carried forward	<u>21,192</u>	<u>21,192</u>

4 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
	100,160	100,160	86,230
	<u>100,160</u>	<u>100,160</u>	<u>86,230</u>

5 Income from other trading activities

	Total 2024 £	Total 2023 £
Covid grants	-	2,250
	<u>-</u>	<u>2,250</u>

6 Other income

	Unrestricted £	Total 2024 £	Total 2023 £
Rent	2,200	2,200	-
	<u>2,200</u>	<u>2,200</u>	<u>-</u>

7 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Employee costs	57,475	57,475	44,116
Premises costs	40,366	40,366	36,264
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	6,622	6,622	6,622
General administrative costs	3,305	3,305	8,825
Legal and professional costs	-	-	350
	<u>107,768</u>	<u>107,768</u>	<u>96,177</u>

8 Net expenditure before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	6,622	6,622

9 Staff costs

	2024	2023
	£	£
Salaries and wages	57,475	44,116
	<u>57,475</u>	<u>44,116</u>

No employee received emoluments in excess of £60,000.

10 Tangible fixed assets

	Equipment	Total
	£	£
Cost or revaluation		
At 1 February 2023	-	32,673
At 31 January 2024	-	32,673
Depreciation and impairment		
At 1 February 2023	-	15,229
Depreciation charge for the year	-	6,622
At 31 January 2024	-	21,851
Net book values		
At 31 January 2024	-	10,822
At 31 January 2023	-	17,444

11 Debtors

	2024	2023
	£	£
Other debtors	2,216	-
Prepayments and accrued income	2,000	2,000
	<u>4,216</u>	<u>2,000</u>

12 Movement in funds

	At 1 February 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 31 January 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	21,192	102,360	(107,768)	15,784
Total funds	<u>21,192</u>	<u>102,360</u>	<u>(107,768)</u>	<u>15,784</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	10,822	10,822
Net current assets	4,962	4,962
	<u>15,784</u>	<u>15,784</u>

14 Reconciliation of net debt

	At 1 February 2023 £	Cash flows £	At 31 January 2024 £
Cash and cash equivalents	1,748	(1,002)	746
	<u>1,748</u>	<u>(1,002)</u>	<u>746</u>
Net debt	<u>1,748</u>	<u>(1,002)</u>	<u>746</u>

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

The Bar Gym
Detailed Statement of Financial Activities
for the year ended 31 January 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	100,160	100,160	86,230
	<u>100,160</u>	<u>100,160</u>	<u>86,230</u>
Other trading activities			
Covid grants	-	-	2,250
	<u>-</u>	<u>-</u>	<u>2,250</u>
Other	2,200	2,200	-
	<u>2,200</u>	<u>2,200</u>	<u>-</u>
Total income and endowments	102,360	102,360	88,480
Expenditure on:			
Employee costs			
Salaries/wages	57,475	57,475	44,116
	<u>57,475</u>	<u>57,475</u>	<u>44,116</u>
Premises costs			
Rent	28,350	28,350	24,000
Rates	2,162	2,162	-
Light, heat and power	8,129	8,129	9,014
Premises repairs and maintenance	1,725	1,725	3,250
	<u>40,366</u>	<u>40,366</u>	<u>36,264</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Equipment	-	-	-
Depreciation of Equipment leasing and hire charges	6,622	6,622	6,622
Equipment repairs and maintenance	1,219	1,219	2,822
Equipment repairs and maintenance	-	-	2,750
General insurances	2,086	2,086	1,997
Software, IT support and related costs	-	-	911
Sundry expenses	-	-	345
	<u>9,927</u>	<u>9,927</u>	<u>15,447</u>
Legal and professional costs			
Accountancy and bookkeeping	-	-	350
	<u>-</u>	<u>-</u>	<u>350</u>
Total of expenditure of other costs	<u>107,768</u>	<u>107,768</u>	<u>96,177</u>

The Bar Gym
Detailed Statement of Financial Activities

Total expenditure	107,768	107,768	96,177
Net gains on investments	-	-	-
	<u>(5,408)</u>	<u>(5,408)</u>	<u>(7,697)</u>
Net expenditure			
Net expenditure before other gains/(losses)	<u>(5,408)</u>	<u>(5,408)</u>	<u>(7,697)</u>
Other Gains	-	-	-
Net movement in funds	<u>(5,408)</u>	<u>(5,408)</u>	<u>(7,697)</u>
Reconciliation of funds:			
Total funds brought forward	21,192	21,192	28,889
Total funds carried forward	<u>15,784</u>	<u>15,784</u>	<u>21,192</u>

THE BAR GYM

England & Wales - Charity number 1181706

Accounts

The Bar Gym

Charity No. 1181706

Company No. CE016294

Trustees' Report and Unaudited Accounts

31 January 2023

The Bar Gym
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE016294

Charity No. 1181706

Registered Office

Flat 407
Gilbourne Court
Guildbourne Centre
Worthing
BN11 1LZ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

G.W. Burke
J. Randall
R. Simmons

Accountants

Allan Gee FCCA
9 Waterworks Cottages
Hill Barn Lane
Worthing
West Sussex
BN14 9QQ

Bankers

Santander UK Plc
37 Chapel Road
Worthing BN11 1ET

OBJECTIVES AND ACTIVITIES

The promotion of community participation in healthy recreation by the provision of facilities and the coaching of fitness techniques and martial arts for the people of West Sussex.

This objective is being achieved through the continuation of a fitness programme for youths and schoolchildren at no cost to the participants.

Stage one is the introduction to general fitness through regular and planned exercise.

This is then supplemented by an explanation and coaching in the correct use of the fitness machines to help attain a better lifestyle.

Once a participant has demonstrated that these two objectives are fully understood, and that they can be applied sensibly, there is an introduction to martial arts, its uses and activities with an emphasis on how it can improve their general well-being and confidence.

In order to measure, and document, the advancement of a student in understanding and applying the above aims, examinations are held to assess and critique the student's progress.

The charity also benefits through the support of two experienced martial art trainers who have freely given their services.

ACHIEVEMENTS AND PERFORMANCE

This year has seen a steady increase in participants of the fitness programme. To supplement and increase the student's interest and understanding, a martial arts exhibition is held, which achieved a dual purpose: a. raising funds which assist in maintaining the school-aged student programme; and b. an exhibition of how the martial arts contributes to general fitness and assists in achieving a general well-being.

The positive effects are beginning to bear fruit in that we have attracted new members, especially under 16 years old, as the community becomes more aware of the benefits from our programme.

FINANCIAL REVIEW

The charity does not charge a membership fee but requests that members, who can afford do so, to make a monthly donation to the running costs of the charity. This donation is entirely voluntary and no-one is refused access to the facilities if they do not, or are unable to, contribute. The fund-raising has been significantly improved by the fact that the majority of the members who do contribute have signed for the gift aid relief.

Finally, the trustees thank the public for their continuing support.

PLANS FOR FUTURE PERIODS

The Trustees are confident that we can continue to reach out to the youth of Worthing, and surrounding areas, and introduce and show the advantages of our regular health and fitness programme; with the resultant positive impact this will achieve in personal health and well-being.

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 the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

G.W. Burke
Trustee
18 August 2023

Independent Examiner's Report to the trustees of The Bar Gym

I report to the charity trustees on my examination of the financial statements of The Bar Gym for the year ended 31 January 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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.

Allan Gee FCCA
9 Waterworks Cottages
Hill Barn Lane
Worthing
West Sussex
BN14 9QQ
18 August 2023

The Bar Gym
Statement of Financial Activities
for the year ended 31 January 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	4	86,230	86,230	51,006
Other trading activities	5	2,250	2,250	4,920
Other	6	-	-	14,096
Total		88,480	88,480	70,022
Expenditure on:				
Other	7	96,177	96,177	88,458
Total		96,177	96,177	88,458
Net gains on investments		-	-	-
Net expenditure	8	(7,697)	(7,697)	(18,436)
Transfers between funds		-	-	-
Net expenditure before other gains/(losses)		(7,697)	(7,697)	(18,436)
Other gains and losses				
Net movement in funds		(7,697)	(7,697)	(18,436)
Reconciliation of funds:				
Total funds brought forward		28,889	28,889	47,325
Total funds carried forward		21,192	21,192	28,889

The Bar Gym
Summary Income and Expenditure Account
for the year ended 31 January 2023

	2023 £	2022 £
Income	88,480	70,022
Gross income for the year	<u>88,480</u>	<u>70,022</u>
Expenditure	89,555	82,358
Depreciation and charges for impairment of fixed assets	6,622	6,100
Total expenditure for the year	<u>96,177</u>	<u>88,458</u>
Net expenditure before tax for the year	(7,697)	(18,436)
Net expenditure for the year	<u>(7,697)</u>	<u>(18,436)</u>

The Bar Gym
Balance Sheet
at 31 January 2023

Company No. CE016294	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	10	17,444	24,066
		<u>17,444</u>	<u>24,066</u>
Current assets			
Debtors	11	2,000	4,148
Cash at bank and in hand		1,748	1,095
		<u>3,748</u>	<u>5,243</u>
Creditors: Amount falling due within one year	12	-	(420)
Net current assets		<u>3,748</u>	<u>4,823</u>
Total assets less current liabilities		<u>21,192</u>	<u>28,889</u>
Net assets excluding pension asset or liability		<u>21,192</u>	<u>28,889</u>
Total net assets		<u><u>21,192</u></u>	<u><u>28,889</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		21,192	28,889
		<u>21,192</u>	<u>28,889</u>
Reserves	13		
Total funds		<u><u>21,192</u></u>	<u><u>28,889</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

Approved by the board on 18 August 2023

And signed on its behalf by:

G.W. Burke
Trustee
18 August 2023

The Bar Gym
Statement of Cash flows
for the year ended 31 January 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(7,697)	(18,436)
Adjustments for:		
Depreciation of property, plant and equipment	6,622	6,100
Decrease in trade and other receivables	2,148	10,421
Decrease in trade and other payables	(419)	(3,243)
Net cash provided by/(used in) operating activities	<u>654</u>	<u>(19,254)</u>
Net cash from investing activities	<u>-</u>	<u>6,422</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	654	(12,832)
Cash and cash equivalents at the beginning of the year	1,095	14,642
Cash and cash equivalents at the end of the year	<u>1,749</u>	<u>1,810</u>
Components of cash and cash equivalents		
Cash and bank balances	1,748	1,095
	<u>1,748</u>	<u>1,095</u>

for the year ended 31 January 2023

1 Accounting policies

Basis of preparation

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

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment 25% straight line

The majority of the equipment used by the charity is owned by a company domiciled in West Sussex. The equipment is leased to the charity for a nominal charge of £1 per annum.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	51,006	51,006
Other trading activities	4,920	4,920
Other	14,096	14,096
Total	<u>70,022</u>	<u>70,022</u>
Expenditure on:		
Other	88,458	88,458
Total	<u>88,458</u>	<u>88,458</u>
Net income	<u>(18,436)</u>	<u>(18,436)</u>
Net income before other gains/(losses)	(18,436)	(18,436)
Other gains and losses:		
Net movement in funds	<u>(18,436)</u>	<u>(18,436)</u>
Reconciliation of funds:		
Total funds brought forward	47,325	47,325
Total funds carried forward	<u><u>28,889</u></u>	<u><u>28,889</u></u>

4 Income from donations and legacies

Unrestricted	Total 2023	Total 2022
£	£	£
86,230	86,230	51,006
<u>86,230</u>	<u>86,230</u>	<u>51,006</u>

5 Income from other trading activities

Unrestricted	Total 2023	Total 2022
£	£	£
Fundraising	2,250	4,920
	<u>2,250</u>	<u>4,920</u>

6 Other income

	Total 2023	Total 2022
	£	£
Covid grants	-	14,096
	<u>-</u>	<u>14,096</u>

7 Other expenditure

Unrestricted	Total 2023	Total 2022
£	£	£
Employee costs	44,116	37,202
Premises costs	36,264	37,799
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	6,622	6,100
General administrative costs	8,825	7,007
Legal and professional costs	350	350
	<u>96,177</u>	<u>88,458</u>

8 Net expenditure before transfers

	2023	2022
This is stated after charging:	£	£
Depreciation of owned fixed assets	6,622	6,100

9 Staff costs

	2023	2022
Salaries and wages	44,116	37,202
	<u>44,116</u>	<u>37,202</u>

No employee received emoluments in excess of £60,000.

10 Tangible fixed assets

	Equipment		Total	
	£	£	£	
Cost or revaluation				
At 1 February 2022	-	32,673	32,673	
At 31 January 2023	-	32,673	32,673	
Depreciation and impairment				
At 1 February 2022	-	8,607	8,607	
Depreciation charge for the year	-	6,622	6,622	
At 31 January 2023	-	15,229	15,229	
Net book values				
At 31 January 2023	-	17,444	17,444	
At 31 January 2022	-	24,066	24,066	
11 Debtors				
	2023		2022	
	£		£	
Trade debtors	-		148	
Prepayments and accrued income	2,000		4,000	
	<u>2,000</u>		<u>4,148</u>	
12 Creditors: amounts falling due within one year				
	2023		2022	
	£		£	
Trade creditors	-		419	
Accruals	-		1	
	<u>-</u>		<u>420</u>	
13 Movement in funds				
	At 1 February 2022	Incoming resources (including other gains/losses)	Resources expended	At 31 January 2023
)		
		£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	28,889	88,480	(96,177)	21,192
Total funds	<u>28,889</u>	<u>88,480</u>	<u>(96,177)</u>	<u>21,192</u>

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	17,444	17,444
Net current assets	3,748	3,748
	<u>21,192</u>	<u>21,192</u>

15 Reconciliation of net debt

	At 1 February 2022	Cash flows	At 31 January 2023
	£	£	£
Cash and cash equivalents	1,095	653	1,748
	<u>1,095</u>	<u>653</u>	<u>1,748</u>
Net debt	<u>1,095</u>	<u>653</u>	<u>1,748</u>

0 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

The Bar Gym
Detailed Statement of Financial Activities
for the year ended 31 January 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	86,230	86,230	51,006
	<u>86,230</u>	<u>86,230</u>	<u>51,006</u>
Other trading activities			
Fundraising	2,250	2,250	4,920
	<u>2,250</u>	<u>2,250</u>	<u>4,920</u>
Other			
Covid grants	-	-	14,096
	<u>-</u>	<u>-</u>	<u>14,096</u>
Total income and endowments	88,480	88,480	70,022
Expenditure on:			
Employee costs			
Salaries/wages	44,116	44,116	37,202
	<u>44,116</u>	<u>44,116</u>	<u>37,202</u>
Premises costs			
Rent	24,000	24,000	22,000
Light, heat and power	9,014	9,014	7,672
Premises repairs and maintenance	3,250	3,250	8,127
	<u>36,264</u>	<u>36,264</u>	<u>37,799</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Equipment	-	-	-
Depreciation of Equipment leasing and hire charges	6,622	6,622	6,100
Equipment repairs and maintenance	2,822	2,822	2,505
General insurances	2,750	2,750	2,171
Information and publications	1,997	1,997	1,680
Software, IT support and related costs	-	-	300
Sundry expenses	911	911	-
	<u>345</u>	<u>345</u>	<u>351</u>
	<u>15,447</u>	<u>15,447</u>	<u>13,107</u>
Legal and professional costs			
Accountancy and bookkeeping	350	350	350
	<u>350</u>	<u>350</u>	<u>350</u>
Total of expenditure of other costs	96,177	96,177	88,458

The Bar Gym
Detailed Statement of Financial Activities

Total expenditure	96,177	96,177	88,458
Net gains on investments	-	-	-
	<u>(7,697)</u>	<u>(7,697)</u>	<u>(18,436)</u>
Net expenditure			
Net expenditure before other gains/(losses)	<u>(7,697)</u>	<u>(7,697)</u>	<u>(18,436)</u>
Other Gains	-	-	-
Net movement in funds	<u>(7,697)</u>	<u>(7,697)</u>	<u>(18,436)</u>
Reconciliation of funds:			
Total funds brought forward	28,889	28,889	47,325
Total funds carried forward	<u>21,192</u>	<u>21,192</u>	<u>28,889</u>

THE BAR GYM

England & Wales - Charity number 1181706

Accounts

The Bar Gym

Charity No. 1181706

Company No. CE016294

Trustees' Report and Unaudited Accounts

31 January 2022

The Bar Gym
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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE016294

Charity No. 1181706

Registered Office

Flat 407
Gilbourne Court
Guildbourne Centre
Worthing
BN11 1LZ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

G.W. Burke

L. Duggin (Resigned 1 February 2021)

J. Randall

R. Simmons

Accountants

Allan Gee FCCA
9 Waterworks Cottages
Hill Barn Lane
Worthing
West Sussex
BN14 9QQ

Bankers

Santander UK Plc
37 Chapel Road
Worthing BN11 1ET

OBJECTIVES AND ACTIVITIES

The promotion of community participation in healthy recreation by the provision of facilities and the coaching of fitness techniques and martial arts for the people of West Sussex.

This objective is being achieved through the continuation of a fitness programme for youths and schoolchildren at no cost to the participants.

Stage one is the introduction to general fitness through regular and planned exercise which has recommenced after the lifting of covid restrictions.

This is then supplemented by an explanation and coaching in the correct use of the fitness machines to help attain a better lifestyle.

Once a participant has demonstrated that these two objectives have been fully understood, and that they can be applied sensibly, there is an introduction to martial arts, its uses and activities with an emphasis on how it can improve their general well-being and confidence.

In order to measure, and document the advancement of a student in understanding and applying the above aims, examinations are held to assess and critique the student's progress.

The charity also benefits through the support of two experienced martial art trainers who have freely given their services.

ACHIEVEMENTS AND PERFORMANCE

With the gradual easing of the covid restrictions, the third year has seen a slow, but steady, re-introduction of the fitness programme. This was assisted by a martial arts exhibition, which achieved a dual purpose: a. raising funds which enabled the purchase of equipment specially designed for use in the school-aged student programme; and

b. an exhibition of martial arts with emphasis on how it contributes to general fitness and well-being.

This is now beginning to bear fruit in that we were beginning to attract new members as more of the local community became aware of our programme.

FINANCIAL REVIEW

The charity does not charge a membership fee but requests that members, who can afford do so, to make a monthly donation to the running costs of the charity. This donation is entirely voluntary and no-one is refused access to the facilities if they do not, or are unable, contribute. In addition, the majority of the members who do contribute have signed for the gift aid relief, thus enabling the charity to receive additional funds.

The trustees must thank the public for their continuing support.

PLANS FOR FUTURE PERIODS

The Trustees are confident that we can continue to reach out to the youth of Worthing, and surrounding areas, and introduce and show the advantages of our regular health and fitness programme; with the resultant positive impact this will achieve in personal health and well-being.

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 the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

G.W. Burke

Trustee

21 November 2022

The Bar Gym

Independent Examiners Report

Independent Examiner's Report to the trustees of The Bar Gym

I report to the charity trustees on my examination of the financial statements of The Bar Gym for the year ended 31 January 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the Charities SORP (FRS 102).

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.

Allan Gee

Chartered Certified Accountant

9 Waterworks Cottages

Hill Barn Lane

Worthing

West Sussex

BN14 9QQ

21 November 2022

The Bar Gym
Statement of Financial Activities
for the year ended 31 January 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	4	51,006	51,006	46,493
Other trading activities	5	4,920	4,920	-
Covid grants	6	14,096	14,096	17,811
Total		<u>70,022</u>	<u>70,022</u>	<u>64,304</u>
Expenditure on:				
Charitable activities	7	88,458	88,458	24,551
Total		<u>88,458</u>	<u>88,458</u>	<u>24,551</u>
Net gains on investments		-	-	-
Net (expenditure)/income	8	<u>(18,436)</u>	<u>(18,436)</u>	<u>39,753</u>
Transfers between funds		-	-	-
Net (expenditure)/income before other gains/(losses)		<u>(18,436)</u>	<u>(18,436)</u>	<u>39,753</u>
Other gains and losses				
Net movement in funds		<u>(18,436)</u>	<u>(18,436)</u>	<u>39,753</u>
Reconciliation of funds:				
Total funds brought forward		47,325	47,325	7,572
Total funds carried forward		<u><u>28,889</u></u>	<u><u>28,889</u></u>	<u><u>47,325</u></u>

The Bar Gym
Summary Income and Expenditure Account
for the year ended 31 January 2022

	2022 £	2021 £
Income	70,022	64,304
Gross income for the year	<u>70,022</u>	<u>64,304</u>
Expenditure	82,358	22,973
Depreciation and charges for impairment of fixed assets	6,100	1,578
Total expenditure for the year	<u>88,458</u>	<u>24,551</u>
Net (expenditure)/income before tax for the year	(18,436)	39,753
Net (expenditure)/income for the year	<u>(18,436)</u>	<u>39,753</u>

The Bar Gym
Balance Sheet
at 31 January 2022

Company No. CE016294	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	10	24,066	22,492
		<u>24,066</u>	<u>22,492</u>
Current assets			
Debtors	11	4,148	14,569
Cash at bank and in hand		1,095	14,642
		<u>5,243</u>	<u>29,211</u>
Creditors: Amount falling due within one year	12	(420)	(4,378)
Net current assets		<u>4,823</u>	<u>24,833</u>
Total assets less current liabilities		<u>28,889</u>	<u>47,325</u>
Net assets excluding pension asset or liability		<u>28,889</u>	<u>47,325</u>
Total net assets		<u><u>28,889</u></u>	<u><u>47,325</u></u>
The funds of the charity			
Restricted funds	13		
Unrestricted funds	13		
General funds		28,889	47,325
		<u>28,889</u>	<u>47,325</u>
Reserves	13		
Total funds		<u><u>28,889</u></u>	<u><u>47,325</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

Approved by the board on 21 November 2022

And signed on its behalf by:

G.W. Burke

Trustee

21 November 2022

The Bar Gym
Statement of Cash flows
for the year ended 31 January 2022

	2022 £	2021 £
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(18,436)	39,753
Adjustments for:		
Depreciation of property, plant and equipment	6,100	1,578
Dividends, interest and rents from investments	(14,096)	(17,811)
Decrease/(Increase) in trade and other receivables	10,421	(9,664)
(Decrease)/Increase in trade and other payables	(3,243)	4,012
Net cash (used in)/provided by operating activities	<u>(19,254)</u>	<u>17,868</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(7,674)	(21,070)
Dividends, interest and rents from investments	14,096	17,811
Net cash from/(used in) investing activities	<u>6,422</u>	<u>(3,259)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(12,832)	14,609
Cash and cash equivalents at the beginning of the year	14,642	33
Cash and cash equivalents at the end of the year	<u>1,810</u>	<u>14,642</u>
Components of cash and cash equivalents		
Cash and bank balances	1,095	14,642
	<u>1,095</u>	<u>14,642</u>

1 Accounting policies

Basis of preparation

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

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment 25% straight line

The majority of the equipment used by the charity is owned by a company domiciled in West Sussex. The equipment is leased to the charity for a nominal charge of £1 per annum.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	46,493	46,493
Other	17,811	17,811
Total	<u>64,304</u>	<u>64,304</u>
Expenditure on:		
Other	24,551	24,551
Total	<u>24,551</u>	<u>24,551</u>
Net income	<u>39,753</u>	<u>39,753</u>
Net income before other gains/(losses)	39,753	39,753
Other gains and losses:		
Net movement in funds	<u>39,753</u>	<u>39,753</u>
Reconciliation of funds:		
Total funds brought forward	7,572	7,572
Total funds carried forward	<u><u>47,325</u></u>	<u><u>47,325</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
	51,006	51,006	46,493
	<u>51,006</u>	<u>51,006</u>	<u>46,493</u>

5 Income from other trading activities

	Unrestricted £	Total 2022 £	Total 2021 £
Fundraising	4,920	4,920	-
	<u>4,920</u>	<u>4,920</u>	<u>-</u>

6 Other income

	Unrestricted	Total	Total
		2022	2021
	£	£	£
Covid grants	14,096	14,096	17,811
	<u>14,096</u>	<u>14,096</u>	<u>17,811</u>

7 Other expenditure

	Unrestricted	Total	Total
		2022	2021
	£	£	£
Employee costs	37,202	37,202	1,589
Premises costs	37,799	37,799	18,310
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	6,100	6,100	1,578
General administrative costs	7,007	7,007	3,074
Legal and professional costs	350	350	-
	<u>88,458</u>	<u>88,458</u>	<u>24,551</u>

8 Net (expenditure)/income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	6,100	1,578

9 Staff costs

	2022	2021
Salaries and wages	37,202	1,589
	<u>37,202</u>	<u>1,589</u>

No employee received emoluments in excess of £60,000.

10 Tangible fixed assets

	Equipment		Total
	£	£	£
Cost or revaluation			
At 1 February 2021	-	24,999	24,999
Additions	-	7,674	7,674
At 31 January 2022	<u>-</u>	<u>32,673</u>	<u>32,673</u>
Depreciation and impairment			
At 1 February 2021	-	2,507	2,507
Depreciation charge for the year	-	6,100	6,100
At 31 January 2022	<u>-</u>	<u>8,607</u>	<u>8,607</u>
Net book values			
At 31 January 2022	<u>-</u>	<u>24,066</u>	<u>24,066</u>
At 31 January 2021	<u>-</u>	<u>22,492</u>	<u>22,492</u>

11 Debtors

	2022	2021
	£	£
Trade debtors	148	69
Prepayments and accrued income	4,000	14,500
	<u>4,148</u>	<u>14,569</u>

12 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Trade creditors	419	3,662
Accruals	1	716
	<u>420</u>	<u>4,378</u>

13 Movement in funds

	At 1 February 2021	Incoming resources (including other gains/losses)	Resources expended	At 31 January 2022
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	47,325	70,022	(88,458)	28,889
Total funds	<u>47,325</u>	<u>70,022</u>	<u>(88,458)</u>	<u>28,889</u>

14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	24,066	-	24,066
Net current assets	5,241	(418)	4,823
	<u>29,307</u>	<u>(418)</u>	<u>28,889</u>

15 Reconciliation of net debt

	At 1 February 2021	Cash flows	At 31 January 2022
	£	£	£
Cash and cash equivalents	14,642	(13,547)	1,095
	<u>14,642</u>	<u>(13,547)</u>	<u>1,095</u>
Net debt	<u>14,642</u>	<u>(13,547)</u>	<u>1,095</u>

16 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

The Bar Gym
Detailed Statement of Financial Activities
for the year ended 31 January 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	51,006	51,006	46,493
	<u>51,006</u>	<u>51,006</u>	<u>46,493</u>
Other trading activities			
Fundraising	4,920	4,920	-
	<u>4,920</u>	<u>4,920</u>	<u>-</u>
Other			
Covid grants	14,096	14,096	17,811
	<u>14,096</u>	<u>14,096</u>	<u>17,811</u>
Total income and endowments	70,022	70,022	64,304
Expenditure on:			
Employee costs			
Salaries/wages	37,202	37,202	1,589
	<u>37,202</u>	<u>37,202</u>	<u>1,589</u>
Premises costs			
Rent	22,000	22,000	14,750
Light, heat and power	7,672	7,672	3,182
Premises repairs and maintenance	8,127	8,127	-
Other premises costs	-	-	378
	<u>37,799</u>	<u>37,799</u>	<u>18,310</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Equipment	-	-	-
Depreciation of	6,100	6,100	1,578
Equipment leasing and hire charges	2,505	2,505	1,782
Equipment repairs and maintenance	2,171	2,171	798
General insurances	1,680	1,680	185
Subscriptions	300	300	300
Sundry expenses	351	351	9
	<u>13,107</u>	<u>13,107</u>	<u>4,652</u>
Legal and professional costs			
Accountancy and bookkeeping	350	350	-
	<u>350</u>	<u>350</u>	<u>-</u>
Total of expenditure of other costs	<u>88,458</u>	<u>88,458</u>	<u>24,551</u>
Total expenditure	88,458	88,458	24,551
Net gains on investments	-	-	-

The Bar Gym
Detailed Statement of Financial Activities

Net (expenditure)/income	(18,436)	(18,436)	39,753
Net (expenditure)/income before other gains/(losses)	(18,436)	(18,436)	39,753
Other Gains	-	-	-
Net movement in funds	(18,436)	(18,436)	39,753
Reconciliation of funds:			
Total funds brought forward	47,325	47,325	7,572
Total funds carried forward	28,889	28,889	47,325

THE BAR GYM

England & Wales - Charity number 1181706

Accounts

The Bar Gym

Charity No. 1181706

Company No. CE016294

Trustees' Report and Unaudited Accounts

31 January 2021

The Bar Gym
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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 January 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE016294

Charity No. 1181706

Registered Office

Flat 407

Gilbourne Court

Guildbourne Centre

Worthing

BN11 1LZ

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

G.W. Burke

L. Duggin

R. Simmons

Accountants

Allan Gee FCCA

9 Waterworks Cottages

Hill Barn Lane

Worthing

West Sussex

BN14 9QQ

Bankers

Santander UK Plc

37 Chapel Road

Worthing BN11 1ET

OBJECTIVES AND ACTIVITIES

The promotion of community participation in healthy recreation by the provision of facilities and the coaching of fitness techniques and martial arts for the people of West Sussex.

This objective has been partially achieved in the first year through an introduction of a fitness programme for youths and schoolchildren at no cost to the participants.

Stage one has been the introduction to general fitness through regular and planned exercise.

This has been supplemented by an explanation and coaching in the correct use of the fitness machines to help attain a better lifestyle.

Once a participant has demonstrated that these two objectives have been fully understood, and that they can be applied sensibly, there is an introduction to martial arts, its uses and activities with an emphasis on how it can improve their general well-being and confidence.

In order to measure, and document the advancement of a student in understanding and applying the above aims, examinations are held every year to assess and critique the student's progress.

The charity has also benefitted through the support of two experienced martial art trainers who have freely given their services.

The charity has also benefitted through the support of two experienced martial arts trainers who have freely given their services at no cost.

ACHIEVEMENTS AND PERFORMANCE

The first year has seen a slow, but steady, introduction of its fitness programme.

It had been anticipated this progress would continue, especially since we were beginning to attract new members as more of the local community became aware of our programme.

This success can also be adjudicated by the fact that several had demonstrated a sufficient understanding of a programmed health programme that they were ready to commence their introduction to martial arts.

The charity, at present, does not have sufficient assets to introduce an investment programme.

The charity does not charge a membership fee but requests that members, who can do so, make a monthly donation.

In conclusion, it was felt that our ambitions to introduce young adults to a controlled fitness programme through martial arts was beginning to achieve a certain degree of acceptance .. and then coronavirus placed a halt on our ambitions. We have not been deterred and will start again once the pandemic has passed.

FINANCIAL REVIEW

The charity does not charge a membership fee but requests that members, who can afford to, make a monthly donation to the costs of the charity. This donation is entirely voluntary and no members are refused access to the facilities if they do not contribute. As a result, the charity is entirely dependent on the continued support of the public to provide its benefits. Another, and major, source of funding is the gift aid recoverable on these donations.

It would, at this stage, be remiss not to again include comments on the impact of the coronavirus at the end of March 2020 which severely impacted on our ability to continue.

However, the situation would have been much worse but for the generosity of members who have, in many cases, continued to make monthly donations even though they cannot make use of the facilities.

PLANS FOR FUTURE PERIODS

The charity's plans for the future is to initially ensure that the charity can continue with its work after the coronavirus has been eliminated or adequately controlled that we can commence our activities.

Once the future of the charity has been stabilised, it is our aim to again reach out to the youth of Worthing and surrounding areas to introduce and show the advantages of an organised and regular health and fitness programme, emphasising on the positive impact this will have on personal well-being and general health.

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 the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

G.W. Burke

Trustee

22 January 2021

Independent Examiner's Report to the trustees of The Bar Gym

I report to the charity trustees on my examination of the accounts of The Bar Gym for the year ended 31 January 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

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.

Allan Gee FCCA
9 Waterworks Cottages
Hill Barn Lane
Worthing
West Sussex
BN14 9QQ
22 January 2021

The Bar Gym
Statement of Financial Activities
for the year ended 31 January 2021

	Notes	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	4	46,493	46,493	49,080
Investments	5	-	-	6
Other	6	17,811	17,811	-
Total		64,304	64,304	49,086
Expenditure on:				
Charitable activities	7	-	-	1,429
Other	8	24,551	24,551	40,085
Total		24,551	24,551	41,514
Net gains on investments		-	-	-
Net income	9	39,753	39,753	7,572
Transfers between funds		-	-	-
Net income before other gains/(losses)		39,753	39,753	7,572
Other gains and losses				
Net movement in funds		39,753	39,753	7,572
Reconciliation of funds:				
Total funds brought forward		7,572	7,572	-
Total funds carried forward		47,325	47,325	7,572

The Bar Gym
Summary Income and Expenditure Account
for the year ended 31 January 2021

	2021 £	2020 £
Income	64,304	49,080
Interest and investment income	-	6
Gross income for the year	<u>64,304</u>	<u>49,086</u>
Expenditure	22,973	40,585
Depreciation and charges for impairment of fixed assets	1,578	929
Total expenditure for the year	<u>24,551</u>	<u>41,514</u>
Net income before tax for the year	39,753	7,572
Net income for the year	<u><u>39,753</u></u>	<u><u>7,572</u></u>

The Bar Gym
Balance Sheet
at 31 January 2021

Company No. CE016294	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	11	22,492	3,000
		<u>22,492</u>	<u>3,000</u>
Current assets			
Debtors	12	14,569	4,905
Cash at bank and in hand		14,642	33
		<u>29,211</u>	<u>4,938</u>
Creditors: Amount falling due within one year	13	(4,378)	(366)
Net current assets		<u>24,833</u>	<u>4,572</u>
Total assets less current liabilities		<u>47,325</u>	<u>7,572</u>
Net assets excluding pension asset or liability		<u>47,325</u>	<u>7,572</u>
Total net assets		<u><u>47,325</u></u>	<u><u>7,572</u></u>
The funds of the charity			
Restricted funds	14		
Unrestricted funds	14		
General funds		47,325	7,572
		<u>47,325</u>	<u>7,572</u>
Reserves	14		
Total funds		<u><u>47,325</u></u>	<u><u>7,572</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 January 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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.

Approved by the board on 22 January 2021

And signed on its behalf by:

G.W. Burke

Trustee

22 January 2021

The Bar Gym
Statement of Cash flows
for the year ended 31 January 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income per Statement of Financial Activities	39,753	7,572
Adjustments for:		
Depreciation of property, plant and equipment	1,578	929
Dividends, interest and rents from investments	(17,811)	(6)
Increase in trade and other receivables	(9,664)	(4,905)
Increase in trade and other payables	4,012	366
Net cash provided by operating activities	<u>17,868</u>	<u>3,956</u>
Cash flows from investing activities		
Payments for property, plant and equipment	(21,070)	(3,929)
Dividends, interest and rents from investments	17,811	6
Net cash used in investing activities	<u>(3,259)</u>	<u>(3,923)</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase in cash and cash equivalents	14,609	33
Cash and cash equivalents at the beginning of the year	33	-
Cash and cash equivalents at the end of the year	<u>14,642</u>	<u>33</u>
Components of cash and cash equivalents		
Cash and bank balances	14,642	33
	<u>14,642</u>	<u>33</u>

1 Accounting policies

Basis of preparation

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

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Equipment 25% straight line

The majority of the equipment used by the charity is owned by a company domiciled in West Sussex. The equipment is leased to the charity for a nominal charge of £1 per annum.

Trade and other 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.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other 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 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Income and endowments from:		
Donations and legacies	49,080	49,080
Investments	6	6
Total	<u>49,086</u>	<u>49,086</u>
Expenditure on:		
Charitable activities	1,429	1,429
Other	40,085	40,085
Total	<u>41,514</u>	<u>41,514</u>
Net income	<u>7,572</u>	<u>7,572</u>
Net income before other gains/(losses)	7,572	7,572
Other gains and losses:		
Net movement in funds	<u>7,572</u>	<u>7,572</u>
Reconciliation of funds:		
Total funds carried forward	<u><u>7,572</u></u>	<u><u>7,572</u></u>

4 Income from donations and legacies

Unrestricted	Total	Total
£	2021	2020
£	£	£
46,493	46,493	49,080
<u>46,493</u>	<u>46,493</u>	<u>49,080</u>

5 Income from investments

Total	Total
2021	2020
£	£
-	6
<u>-</u>	<u>6</u>

6 Other income

Unrestricted	Total 2021	Total 2020
£	£	£
17,811	17,811	-
<u>17,811</u>	<u>17,811</u>	<u>-</u>

7 Expenditure on charitable activities

	Total 2021	Total 2020
	£	£
<i>Expenditure on charitable activities</i>	-	1,429
<i>Governance costs</i>	<u>-</u>	<u>1,429</u>

8 Other expenditure

	Unrestricted	Total 2021	Total 2020
	£	£	£
Employee costs	1,589	1,589	11,851
Premises costs	18,310	18,310	22,182
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	1,578	1,578	929
General administrative costs	3,074	3,074	5,123
	<u>24,551</u>	<u>24,551</u>	<u>40,085</u>

9 Net income before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	1,578	929

10 Staff costs

Salaries and wages	1,589	11,851
	<u>1,589</u>	<u>11,851</u>

No employee received emoluments in excess of £60,000.

11 Tangible fixed assets

	Equipment		Total
	£	£	£
Cost or revaluation			
At 1 February 2020	-	3,929	3,929
Additions	-	21,070	21,070
At 31 January 2021	<u>-</u>	<u>24,999</u>	<u>24,999</u>
Depreciation and impairment			
At 1 February 2020	-	929	929
Depreciation charge for the year	-	1,578	1,578
At 31 January 2021	<u>-</u>	<u>2,507</u>	<u>2,507</u>
Net book values			
At 31 January 2021	<u>-</u>	<u>22,492</u>	<u>22,492</u>
At 31 January 2020	<u>-</u>	<u>3,000</u>	<u>3,000</u>

12 Debtors

	2021	2020
	£	£
Trade debtors	69	-
Prepayments and accrued income	14,500	4,905
	<u>14,569</u>	<u>4,905</u>

13 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Trade creditors	3,662	-
Accruals and deferred income	716	366
	<u>4,378</u>	<u>366</u>

14 Movement in funds

	At 1 February 2020	Incoming resources (including other gains/losses)	Resources expended	At 31 January 2021
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	7,572	64,304	(24,551)	47,325
Revaluation Reserves:				
Total funds	<u>7,572</u>	<u>64,304</u>	<u>(24,551)</u>	<u>47,325</u>

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	22,492	-	22,492
Net current assets	28,495	(3,662)	24,833
	<u>50,987</u>	<u>(3,662)</u>	<u>47,325</u>

16 Reconciliation of net debt

	At 1 February 2020	Cash flows	At 31 January 2021
	£	£	£
Cash and cash equivalents	33	14,609	14,642
	<u>33</u>	<u>14,609</u>	<u>14,642</u>
Net debt	<u>33</u>	<u>14,609</u>	<u>14,642</u>

17 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

The Bar Gym
Detailed Statement of Financial Activities
for the year ended 31 January 2021

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	46,493	46,493	49,080
	<u>46,493</u>	<u>46,493</u>	<u>49,080</u>
Investments	-	-	6
	<u>-</u>	<u>-</u>	<u>6</u>
Other	17,811	17,811	-
	<u>17,811</u>	<u>17,811</u>	<u>-</u>
Total income and endowments	64,304	64,304	49,086
Expenditure on:			
Charitable activities	-	-	1,429
	<u>-</u>	<u>-</u>	<u>1,429</u>
Total of expenditure on charitable activities	-	-	1,429
Employee costs			
Salaries/wages	1,589	1,589	11,851
	<u>1,589</u>	<u>1,589</u>	<u>11,851</u>
Premises costs			
Rent	14,750	14,750	18,000
Rates	-	-	1,271
Light, heat and power	3,182	3,182	2,153
Other premises costs	378	378	758
	<u>18,310</u>	<u>18,310</u>	<u>22,182</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Equipment	-	-	-
Depreciation of	1,578	1,578	929
Bank charges	-	-	543
Equipment leasing and hire charges	1,782	1,782	4,184
Equipment repairs and maintenance	798	798	-
General insurances	185	185	106
Information and publications	-	-	214
Subscriptions	300	300	-

The Bar Gym
Detailed Statement of Financial Activities

Sundry expenses	9	9	76
	<u>4,652</u>	<u>4,652</u>	<u>6,052</u>
Total of expenditure of other costs	<u>24,551</u>	<u>24,551</u>	<u>40,085</u>
Total expenditure	24,551	24,551	41,514
Net gains on investments	-	-	-
	<u>39,753</u>	<u>39,753</u>	<u>7,572</u>
Net income			
Net income before other gains/(losses)	<u>39,753</u>	<u>39,753</u>	<u>7,572</u>
Other Gains	-	-	-
	<u>39,753</u>	<u>39,753</u>	<u>7,572</u>
Net movement in funds	<u>39,753</u>	<u>39,753</u>	<u>7,572</u>
Reconciliation of funds:			
Total funds brought forward	7,572	7,572	-
Total funds carried forward	<u>47,325</u>	<u>47,325</u>	<u>7,572</u>