

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 January 2021
for
Outside-In Cumbria

Outside-In Cumbria

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for the Year Ended 31 January 2021

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Report of the Trustees
for the Year Ended 31 January 2021

The trustees present their report with the financial statements of the charity for the year ended 31 January 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' effective 1 January 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered CIO number

CE016737 (England and Wales)

Registered Charity number

1182347

Business Address

Playbase building
Beezon Road
Kendal
Cumbria
LA9 6EL

Trustees

M Helme
V Broyd
E Winter
H N Ladhams
C E Rennie-Nash

Appointed

21 March 2020

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main aim of the Charity is to promote for the benefit of the inhabitants of Kendal and the surrounding area the provision of facilities for recreation or other leisure time occupation of children up to the age of 11 who have need of such facilities by reason of their youth, infirmity or disablement, financial hardship or social and economic circumstances in the interests of social welfare and with the object of improving their conditions of life, by the provision of play facilities.

Public benefit

The trustees have had due regard to guidance published by the Charity Commission on public benefit.

ACHIEVEMENT AND PERFORMANCE

The centre opened its doors on the 16th of January 2020 and was open for 8 weeks before we felt it necessary to close given the increasing awareness of the Coronavirus pandemic. Shortly after, we entered our first 'lockdown' period. Over the following 12 months we faced further 'lockdowns' and varying degrees of restrictions. As such, the major objective during this period was to open the indoor play centre to the public when it was safe to do so whilst maintaining a financially viable service.

During the first few weeks we were open we experienced an overwhelming amount of interest, and the centre was regularly at capacity, especially during the weekends and the February half term holiday. After that half term week, the reports about covid were taking effect and our numbers started to decline.

Indoor play centres were first able to open their doors in August 2020 but we remained closed until the 12th of October as we felt there was still a great deal of concern among the community about the virus which we knew would impact on our numbers. We were able to retain all staff with the furlough scheme though some staff chose to find other jobs or pursue higher education courses. When we reopened, we introduced an online booking system and offered a service that included 30mins cleaning after each session. We kept our capacity to a 20-person maximum, provided table service and ensured the covid regulations of the time were adhered to. Customers gave excellent feedback about their experience. They liked the security the booking system gave them, they liked the reduction in numbers and most importantly, they felt safe in our centre.

Between the 12th of October and the 31st of December we were only able to open the centre for around 8 weeks as we had to closed for a few weeks in November for a short, 'circuit breaker' lockdown. Despite the cleaning regime taking its toll physically on the staff team, the experience we gained during this period as a restricted service, was really valuable in helping us think strategically about our service in the future. Also, children were suffering from the impacts of the lockdown, pre-schoolers in particular were experiencing delays in speech and social skills so the return of our service was really well received in the community.

ACHIEVEMENT AND PERFORMANCE (Continued)

Just before the end of December, another 'lockdown' was announced which kept us shut until May 2021 so we ended the financial year with the centre being closed once again.

FINANCIAL REVIEW

Reserves policy

At the end of January 2020, we had been open for only two weeks, but initial indication was that the centre was popular and was making approximately the amount we had predicted in our business modelling, but clearly these were such early days that it is impossible to extrapolate. (The following four weeks, before COVID-19 impacted the visitors to the centre, showed a similar trend). This would have allowed us to build up our intended reserves as per our business plan. Based on advice from our business advisor, we intend to build up reserves of approximately 20% of our annual turnover. Based on our initial business plan this would require about £36,000 in reserves. Due to covid pandemic and the subsequent closures and restrictions placed on our service, we had no business reserves at the end of our first period of operating.

Principal funding sources

During the 16 weeks we were operating, our income came from play session bookings and café takings. Alongside this we received revenue grants from the National Lottery Community Fund, the Beck Out of School Club, Kendal Town Council (covid 19 community grant) and South Lakeland District Council (business restart & local restrictions support grant) who also administered our staff furlough payments.

In August 2020 with our bank balance looking worryingly low, the trustees agreed to take out a bounce back loan in order to ensure our centre survived the effects of the pandemic. £45,000 was borrowed with an initial 12-month interest free repayment holiday.

Income for the year amounted to £148,030. After deducting expenditure of £151,948 there was a net decrease in funds of £3,918. This left funds of £121,777, of which £18,442 were restricted.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity was registered on 6 March 2019 and is controlled by its governing document and constitutes a Charitable Incorporated Organisation (CIO).

Recruitment and appointment of new trustees

The charity is overseen by a committee of voluntary trustees, who meet regularly either in person or online. At the end of the year there were five trustees who made all the major decisions. On a daily basis our centre manager and chef is in charge of staff and duties and is in direct contact with the trustees on a regular basis. There were also two supervisors who work closely with the centre manager and take on daily management duties on days when the centre manager is not working.

We found that initially there were many volunteers for the project, but there has been a high dropout rate as the project was a large project to start from scratch. We have sought feedback from all volunteers who had to take a step back and the feedback was that the time requirement and workload was very large for a voluntary project. However, our core trustees have been successful in moving the project forwards and now we have paid staff, the trustee workload has lessened. We have a paid accountant and also pay someone to undertake oversight of final accounts. We have become a member of the Association of Indoor Play, a member owned organisation that was set up during the first lockdown and aims to represent our rights as well as offer mutual support and guidance. This has been really helpful, especially in navigating covid risk assessment and restrictions.

We have found that having a small number of active trustees with specific roles is the best working model for us as an emerging charity. We hope that following a longer period of stability, we will be able to assess our level of success and look more strategically which could involve recruiting more trustees but for now we are working with our centre management team to ensure the play centre offers a viable business model.

STRUCTURE, GOVERNANCE AND MANAGEMENT (Continued)

Risk management

In the ongoing pandemic, the lockdown has enforced closure of the centre and when we have been able to open, it is with a severe (approximately one third) of our usual maximum visitor numbers, which poses a financial risk. Furlough payments and government grants have kept us afloat when we have been closed, but we will struggle to break even while our maximum visitor numbers are so low. We have increased our prices slightly to try to minimise any losses and taken a business bounce back loan as a contingency fund, which we hope to use as a minimum amount of and intend to pay back as soon as possible. We remain in a period of uncertainty and are responding to experience and feedback regularly. We are looking at alternative types of online booking systems as the one we are currently with is taking a significant percentage of our income. We are approaching the winter months which we always anticipated to be more profitable as people seek warm dry places to retreat to with their children. We engage with our community regularly through our Facebook page which has over 3,300 followers. We have recently embarked on our outreach programme which offers free session access to local children on the 'pupil premium' register and we are getting regular party bookings for both small groups and full venue hire. Our staff team has changed slightly over the year and the summer months proved extremely difficult to recruit as staff shortages across the hospitality industry among others has been hard hit by the effects of both Brexit and the pandemic. However, we are now in a stronger position staffing wise and have many local young people supporting us at weekends and during holiday periods.

In summary, public opinion has in general been strong and as we conformed to all of the governments COVID-19 guidance; we feel there is minimal risk here. We have received almost exclusively positive feedback since reopening and operations are well managed by the staff on a day-to-day basis. We continue to learn and grow and expect the next 4-6 months to put us in a stronger position to weather future quiet periods.

Going Concern

At this stage we feel confident in the charity's ability to function over the next 12 months. We have taken a business bounce back loan to cover cash flow in the short term which we intend to pay back in the coming months. The last couple of months have shown that we can still turn a profit during quiet periods and therefore we expect to see our income significantly outweigh our expenditure in next year's report. However, we do not know what the future holds with respect to COVID-19 and possible restrictions on our ability to operate in a financially viable manner.

Outside-In Cumbria

Statement of Trustees Responsibilities for the Year Ended 31 January 2021

The Trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102), effective 1 January 2019;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the governing document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees Report and Trustees responsibilities signed on behalf of the Board of Trustees on 25 November 2021

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E Winter
Trustee

Independent Examiner's Report to the Trustees of
Outside-In Cumbria (Registered Charity number: 1182347)

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 January 2021 which are set out on pages 6 to 14.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited 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 confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with relevant accounting requirements other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Charities 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 accounts to be reached.

Ian Thompson FCA
Chartered Accountant
Saint & Co
The Old Police Station
Church Street
Ambleside
Cumbria
LA22 0BT

Date:

Outside-In Cumbria

Statement of Financial Activities
for the Year Ended 31 January 2021

	Notes	Unrestricted fund £	Restricted fund £	Year ended 31.1.21 Total funds £	Period from 6.3.19 to 31.1.20 Total funds £
INCOME					
Incoming resources from:					
Charitable activities	2	43,095	-	43,095	7,933
Grants and donations	3	84,493	20,442	104,935	164,632
		<u>127,588</u>	<u>20,442</u>	<u>148,030</u>	<u>172,565</u>
Total income and endowments					
EXPENDITURE					
Charitable activities	4	79,556	-	79,556	15,399
Overheads	5	72,392	-	72,392	31,471
		<u>151,948</u>	<u>-</u>	<u>151,948</u>	<u>46,870</u>
NET INCOME/(EXPENDITURE) FOR THE YEAR BEFORE TRANSFERS					
		(24,360)	20,442	(3,918)	125,695
Gross transfers between funds					
		<u>4,000</u>	<u>(4,000)</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) for the year					
		(20,360)	16,442	(3,918)	125,695
RECONCILIATION OF FUNDS					
Total funds brought forward					
		<u>123,695</u>	<u>2,000</u>	<u>125,695</u>	<u>-</u>
TOTAL FUNDS CARRIED FORWARD					
		<u><u>103,335</u></u>	<u><u>18,442</u></u>	<u><u>121,777</u></u>	<u><u>125,695</u></u>

Balance Sheet

At 31 January 2021

	Notes	Unrestricted fund £	Restricted fund £	31.1.21 Total funds £	31.1.20 Total funds £
FIXED ASSETS					
Tangible assets	6	115,512	-	115,512	137,558
CURRENT ASSETS					
Stock		750	-	750	1,000
Debtors	7	10,417	-	10,417	10,417
Cash at bank and in hand		37,505	18,442	55,947	4,463
		<u>48,672</u>	<u>18,442</u>	<u>67,114</u>	<u>15,880</u>
CREDITORS					
Amounts falling due within one year	8	(19,380)	-	(19,380)	(27,743)
NET CURRENT ASSETS/(LIABILITIES)		<u>29,292</u>	<u>18,442</u>	<u>47,734</u>	<u>(11,863)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		144,804	18,442	163,246	125,695
LONG TERM LIABILITIES					
Bank Loan	9	(41,469)	-	(41,469)	-
NET ASSETS		<u>103,335</u>	<u>18,442</u>	<u>121,777</u>	<u>125,695</u>
FUNDS	10				
Unrestricted funds				103,335	123,695
Restricted funds				<u>18,442</u>	<u>2,000</u>
TOTAL FUNDS				<u>121,777</u>	<u>125,695</u>

These financial statements were approved by the trustees on 25 November 2021 and were signed on its behalf by:

.....
E Winter
Trustee

I. ACCOUNTING POLICIES

Basis of accounting

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 the Republic of Ireland (FRS102) (effective 1 January 2019) – (Charities SORP (FRS102)).

Outside-In Cumbria meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transactional value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, it is reasonably certain it will be received and the amount can be quantified with reasonable accuracy.

Donations, interest, and other income are accounted for when receivable.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

All assets costing more than £200 are capitalised at cost.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the rates below in order to write off the cost less estimated residual value of each asset over its expected useful life.

Leasehold improvements – 5 years straight line (over term of the lease from date of opening in mid-January 2020)

Play Equipment – 5 years straight line (from date of opening in mid-January 2020)

Equipment, fixtures & fittings - 5 years straight line (from date of opening in mid-January 2020)

Stock

Is valued at the lower of cost and net realisable value.

Taxation

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

The charity is not able to recover Value Added Tax (VAT). Expenditure is recorded in the accounts inclusive of VAT.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. INCOME FROM CHARITABLE ACTIVITIES

	Year ended 31.1.21	Period from 6.3.19 to 31.1.20
	£	£
Admissions	22,062	3,764
Food and drink	20,313	3,369
Parties and miscellaneous	720	800
	<u>43,095</u>	<u>7,933</u>

3. INCOME FROM GRANTS AND DONATIONS

	£	£	£	£
	Unrestricted	Restricted	Total	Total
Government grants				
Coronavirus Job Retention Scheme	38,053	-	38,053	-
SLDC	36,357	-	36,357	47,750
Kendal Town Council	-	-	-	2,000
Cumbria County Council	-	-	-	18,730
	<u>74,410</u>	<u>-</u>	<u>74,410</u>	<u>68,480</u>
Non -government grants				
The Beck Out of School Club	-	16,442	16,442	-
Cumbria Community Foundation	9,933	-	9,933	4,000
Hadfield Trust	-	-	-	2,000
Frieda Scott Trust	-	-	-	13,200
National Lottery	-	4,000	4,000	56,000
Charities Trust	-	-	-	500
	<u>9,933</u>	<u>20,442</u>	<u>30,375</u>	<u>75,700</u>
Donations and Legacies				
SLDC	150	-	150	-
Kendal Lions	-	-	-	2,000
Individual donations	-	-	-	16,907
	<u>150</u>	<u>-</u>	<u>150</u>	<u>18,907</u>
Crowdfunding	-	-	-	1,545
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>84,493</u>	<u>20,442</u>	<u>104,935</u>	<u>164,632</u>

The split of income in the period ended 31 January 2020 was £35,102 Unrestricted and £129,530 Restricted.

4. CHARITABLE ACTIVITIES EXPENDITURE

	Year ended 31.1.21	Period from 6.3.19 to 31.1.20
	£	£
Food and beverage costs	7,148	2,408
Wages and defined contribution pension costs	71,510	11,416
Toys and general supplies	898	1,575
	<u>79,556</u>	<u>15,399</u>

The average number of employees during the year was 9 (period 1 November 2019 to 31 January 2020 was 5).

5. OVERHEAD EXPENDITURE

	Year ended 31.1.21	Period from 6.3.19 to 31.1.20
	£	£
Rent	25,000	10,593
Service charge	5,259	1,463
Repairs and renewals	1,412	2,757
Depreciation of tangible fixed assets	29,167	1,156
Legal and professional fees	882	8,487
Bookkeeping, payroll, and accountancy fees	3,000	1,100
Independent examiner's fee	1,020	900
Advertising and promotional	69	449
Insurance	2,325	859
Cleaning	1,003	572
Uniform costs	324	239
Office expenses	890	373
Small equipment, crockery, cutlery etc	233	1,286
Sundry expenses	680	1,087
Interest payable	156	-
Bank charges and card fees	972	150
	<u>72,392</u>	<u>31,471</u>

6. TANGIBLE FIXED ASSETS

	Leasehold Property Improvements £	Play Equipment £	Equipment £	Totals £
COST				
Brought forward	60,416	68,175	10,123	138,714
Additions	<u>4,421</u>	<u>-</u>	<u>2,700</u>	<u>7,121</u>
At 31 January 2021	<u>64,837</u>	<u>68,175</u>	<u>12,823</u>	<u>145,835</u>
DEPRECIATION				
Brought forward	503	568	85	1,156
Charge for year	<u>12,968</u>	<u>13,635</u>	<u>2,564</u>	<u>29,167</u>
At 31 January 2021	<u>13,471</u>	<u>14,203</u>	<u>2,649</u>	<u>30,323</u>
NET BOOK VALUE				
At 31 January 2021	<u>51,366</u>	<u>53,972</u>	<u>10,174</u>	<u>115,512</u>
At 31 January 2020	<u>59,913</u>	<u>67,607</u>	<u>10,038</u>	<u>137,558</u>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	At 31.1.21	At 31.1.20
	£	£
Prepaid expenditure	4,167	4,167
Rent Deposit	<u>6,250</u>	<u>6,250</u>
	<u>10,417</u>	<u>10,417</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	At 31.1.21	At 31.1.20
	£	£
Trade creditors	4,562	6,209
Bank overdraft	-	9,933
Bank loan	3,531	-
Accruals	4,181	3,189
PAYE	1,930	565
Pension	254	550
Other creditors	4,922	7,297
	<u>19,380</u>	<u>27,743</u>

9. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

	At 31.1.21	At 31.1.20
	£	£
Bank Loan	<u>41,469</u>	-
	<u>41,469</u>	-

The bank loan is a BounceBack Loan taken to help the charity during the coronavirus pandemic and resulting closures. The initial loan was taken in August 2020 of £45,000 and is repayable over 5 years after an initial 12 month interest free repayment holiday and has an interest rate of 2.5%.

10. FUNDS

	At 1.2.20 £	Net movement in funds £	Transfers between funds £	At 31.1.21 £
Unrestricted funds				
General fund	123,695	(24,360)	4,000	103,335
Restricted funds				
Disabled Hoist	2,000	-	-	2,000
Play equipment	-	4,000	(4,000)	-
Outreach work	-	16,442	-	16,442
	<u>2,000</u>	<u>20,442</u>	<u>(4,000)</u>	<u>18,442</u>
TOTAL FUNDS	<u>125,695</u>	<u>(3,918)</u>	<u>-</u>	<u>121,777</u>

The transfers in the period from restricted funds to unrestricted funds represent the cost of tangible fixed assets purchased from restricted fund income; these assets are held for general purposes not restricted purposes.

10. FUNDS (Continued)

Net movement in funds for the year ended 31.1.21, included in the above are as follows:

	Incoming resources £	Expenditure £	Net movement £	Transfers between funds £
Unrestricted funds				
General fund	127,588	151,948	(24,360)	4,000
Restricted funds				
Disabled hoist	-	-	-	-
Play equipment	4,000	-	4,000	(4,000)
Outreach work	16,442	-	16,442	-
	<u>20,442</u>	<u>-</u>	<u>20,442</u>	<u>(4,000)</u>
TOTAL FUNDS	<u>148,030</u>	<u>151,948</u>	<u>(3,918)</u>	<u>-</u>

The restricted funds above are for the following purposes:

Disabled hoist – Funded by Hadfield Trust for a hoist to allow disabled access to some of the play equipment. This has been purchased post year end.

Play equipment - Funded by National Lottery Community fund, and Cumbria County Council. Our main contractor for the indoor play equipment was Tigerplay Airworks. Work was also done by R G Parkins to redesign and The Lakeland Building Group to rebuild some of the play equipment at very short notice.

Outreach work – Funded by The Beck Out of School Club towards Outreach workers' payroll costs, training and other associated Outreach expenses to support the Outreach workers' role and duties. Due to covid restrictions this has project has not progressed in the year.

FUNDS - COMPARATIVE

	At 6.3.19 £	Net movement in funds £	Transfers between funds £	At 31.1.20 £
Unrestricted funds				
General fund	-	3,634	120,061	123,695
Restricted funds				
Restricted funds below	-	122,061	(120,061)	2,000
TOTAL FUNDS	<u>-</u>	<u>125,695</u>	<u>-</u>	<u>125,695</u>

The transfers in the period from restricted funds to unrestricted funds represent the cost of tangible fixed assets purchased from restricted fund income; these assets are held for general purposes not restricted purposes.

10. FUNDS (Continued)

Net movement in funds for the period 6.3.19 to 31.1.20, included in the above are as follows:

	Incoming resources £	Expenditure £	Net movement in funds £	Transfers between funds £
Unrestricted funds				
General fund	43,035	(39,401)	3,634	120,061
Restricted funds				
Legal expenses	2,800	(2,800)	-	-
Play equipment	75,730	(627)	75,103	(75,103)
Set-up costs	25,000	(42)	24,958	(24,958)
Salaries	4,000	(4,000)	-	-
Disabled hoist	2,000	-	2,000	-
Accessible bathroom	20,000	-	20,000	(20,000)
	<u>129,530</u>	<u>(7,469)</u>	<u>122,061</u>	<u>(120,061)</u>
TOTAL FUNDS	<u>172,565</u>	<u>(46,870)</u>	<u>125,695</u>	<u>-</u>

The restricted funds above are for the following purposes:

Legal expenses – Thomson Hayton Winkley acted as our solicitors for the duration. We had private donations from G Archibold for these expenses.

Play equipment - Funded by National Lottery Community fund, and Cumbria County Council. Our main contractor for the indoor play equipment was Tigerplay Airworks. Work was also done by R G Parkins to redesign and The Lakeland Building Group to rebuild some of the play equipment at very short notice.

Set-up costs – Funded by South Lakeland District Council (Local Improvements Projects), predominantly spent on building work (Lakeland Building Group), plus furniture, kitchen equipment and materials for building play equipment.

Salaries – Funded by Cumbria Community Foundation for providing salaries for new staff who were needed before we opened the centre.

Disabled hoist – Funded by Hadfield Trust for a hoist to allow disabled access to some of the play equipment but has yet to be purchased.

Accessible bathroom - Funded by South Lakeland District Council to provide Changing Places Toilet. The main design and installation work was undertaken by Wealden Rehab and some building work was needed to provide a space for the accessible bathroom which was done by Lakeland Building Group.

11. TRUSTEES' REMUNERATION, BENEFITS AND TRANSACTIONS

There were no trustees' remuneration or other benefits for the year ended 31 January 2021 (2020 - £nil).

At 31 January 2021 a loan of £740 (2020 - £7,182) is owed jointly to trustee M Helme and her husband J Helme. This will be repaid when funds are available.

Trustees' expenses

There were no trustees' expenses paid in the year ended 31 January 2021 (2020 – £nil), other than reimbursement of wholly business expenses.

12. ULTIMATE CONTROLLING PARTY

There is no single ultimate controlling party of the charity throughout the current or previous period.

13. TAXATION

As a charity, Outside-In Cumbria, is exempt from tax on income and gains falling within sections 472-474 of the Corporation Tax Act 2010, sections 478-489 of the Corporation Tax Act 2010, or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

14. CONTINGENT LIABILITIES

There were no contingent liabilities as at 31 January 2021 or 31 January 2020.