

**SHIRLEY COMMUNITY ASSOCIATION**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

# SHIRLEY COMMUNITY ASSOCIATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Gordon Bragg  
Christine Hadland  
Roger Handy  
Brian Holmes  
Pat Kettleborough  
Jeanne Moss  
Marie Oliver  
Irene Sayer  
Jill Townsend  
Carolyn Bausor  
Pat Causon  
Richard Saunders  
Chris Eggleton (Appointed 10 May 2021)  
Theresa Jones (Appointed 14 June 2021)  
Alan Bailey (Appointed 7 August 2021)

### Charity number

229066

### Independent examiner

Thomas & Young Limited  
Carleton House  
266-268 Stratford Road  
Shirley  
Solihull  
B90 3AD

### Solicitors

Sydney Mitchell LLP  
346 Stratford Road  
Shirley  
Solihull  
West Midlands  
B90 3DN

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# SHIRLEY COMMUNITY ASSOCIATION

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# SHIRLEY COMMUNITY ASSOCIATION

## CHAIRMAN'S STATEMENT

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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The last twelve months have been a combination of both frustration and achievement.

In October 2020, the Centre re-opened for sub sections and hirers alike, but numbers were restricted. Many people were cautious about returning to normality so soon after Covid lockdown.

November saw the return of lockdown restrictions; as a result the Centre's income was reduced to almost nothing. In an effort to survive it was decided that the sum of £20,000 should be taken out of the SCA's resources. In spite of this and a grant from Solihull Metropolitan Council calculations showed that the Centre could only continue for a few months. Ways of reducing our expenditure were sought and acted upon, this included another dip into our resources but it became clear that more action was needed. In view of the uncertainty for the future it was regrettably decided that redundancy for some staff would need to be considered and two Trustees were appointed by the Executive committee to manage this process.

It was decided that the account with NatWest bank be closed and a new one should be opened with the Co-Op. Online banking was set up and a card machine obtained.

In May it was decided that the Trustees needed help with legal and HR matters and a contract was signed with Peninsula, who have provided useful advice to the Executive Committee.

A problem with the boilers was identified, and as it is known that a new form of heating will be required this will be an expensive installation.

A radiator in the Main Hall burst, flooding the floor, and also the Centre Stage props area to a depth of four inches. A vote of thanks must go to all the volunteers, both members and staff who turned out to help move equipment and bail out the flood.

A leaking roof in the caretakers' office uncovered what could have been an asbestos problem. Fortunately, after tests were made, it was found to be harmless.

In June, the Shirley Centre Social Club ceased to operate in the Centre. A profitable alternative is being sought.

The Executive decided on some changes to our constitution which is more than twenty years old and parts of which are no longer workable. Approval from the membership will be sought at the AGM and then sent to the Charity Commission for their approval.

The Executive continue to work hard, seeking ways to improving the Community Centre and to provide the people of Shirley with a safe, modern and friendly environment in which they can enjoy their many interests and hobbies.

Mrs. A.M. Oliver  
Chairman



Date: 28 January 2022



# **SHIRLEY COMMUNITY ASSOCIATION**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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The trustees present their annual report and financial statements for the year ended 30 September 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The charity's objects are to promote, for the benefit of the inhabitants of Shirley and the neighbourhood, without any form of discrimination, by associating local authorities, voluntary groups and inhabitants, in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation, with the objective of improving the conditions of life for the said inhabitants as determined by the association.

Establish or secure the establishment of a Community Centre and to maintain and manage, and to co-operate with any Local Authority in the maintenance and management of such a centre for activities promoted by the Association and its constituent bodies in furtherance of the above objectives.

There has been no change in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The charity is grateful for the unstinting efforts of its volunteers, who are involved in managing the Association and running various sub sections.

#### **Achievements and performance**

##### **Financial review**

The Association continues with a reserve policy recommended by the Finance Committee, and approved by the Executive Committee, for funding of future high cost projects and as a safeguard against unexpected large expenses.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. They have also complied with laws and regulations in force during the year.

##### **Structure, governance and management**

The charity is constituted under a Memorandum of Association and is a registered charity (number 229066).

The trustees who served during the year and up to the date of signature of the financial statements were:

Gordon Bragg	
Jim Cotterell	(Retired 30 September 2021)
Christine Hadland	
Roger Handy	
Brian Holmes	
Pat Kettleborough	
Christine Moss	(Resigned 1 October 2020)
Jeanne Moss	
Marie Oliver	
Irene Sayer	
Robert Self	(Resigned 1 October 2020)
Alan Smith	(Resigned 1 October 2020)
Jill Townsend	

# SHIRLEY COMMUNITY ASSOCIATION

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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Alan Webb

(Resigned 24 November 2021)

Carolyn Bausor

Pat Causon

Richard Saunders

Chris Eggleton

(Appointed 10 May 2021)

Theresa Jones

(Appointed 14 June 2021)

Alan Bailey

(Appointed 7 August 2021)

The management of the charity is the responsibility of the Trustees, who are elected, appointed and co-opted under the terms of the Association's Constitution.

The Executive Committee (Trustees) is the governing body of the Association. It consists of representatives from all Sub-Sections and Affiliated Groups. Elected Members and Local Council Representatives. There are sub-committees for Management and Finance, and they each provide a report at the monthly Executive Meeting, when a sub-committee had met, as do the Sub-sections and Affiliated Groups. All decisions relating to Association affairs and finances are made by the Executive Committee at these monthly meetings, after receiving recommendations from the relevant sub committee where appropriate.

New Trustees are provided with an information pack detailing their rights and responsibilities, with guidance made available through the expertise and experience of the other Trustees.

All related Sub-Sections and the Sub-Committee operate under the rules determined by the Executive Committee, as laid down in the Association's Constitution.

The trustees' report was approved by the Board of Trustees.

*M. Oliver*

Marie Oliver

Trustee

Dated: *28th January 2022*



# SHIRLEY COMMUNITY ASSOCIATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF SHIRLEY COMMUNITY ASSOCIATION

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I report to the trustees on my examination of the financial statements of Shirley Community Association (the charity) for the year ended 30 September 2021.

#### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

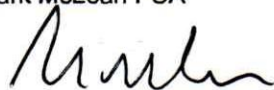
I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Mark McLean FCA



Thomas & Young Limited

Carleton House  
266-268 Stratford Road  
Shirley  
Solihull  
B90 3AD

Dated: 28/1/22

# SHIRLEY COMMUNITY ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
	Notes					
<b>Income from:</b>						
Donations and legacies	3	43,849	246	44,095	38,812	48,662
Charitable activities	4	25,733	268	26,001	53,739	54,808
Investments	5	498	-	498	974	974
<b>Total income</b>		<b>70,080</b>	<b>514</b>	<b>70,594</b>	<b>93,525</b>	<b>104,444</b>
<b>Expenditure on:</b>						
Charitable activities	6	80,507	246	80,753	102,747	123,360
<b>Net (expenditure)/income for the year/</b>						
<b>Net movement in funds</b>		<b>(10,427)</b>	<b>268</b>	<b>(10,159)</b>	<b>(9,222)</b>	<b>(9,694)</b>
Fund balances at 1 October 2020		56,636	88,247	144,883	97,941	163,799
<b>Fund balances at 30 September 2021</b>		<b>46,209</b>	<b>88,515</b>	<b>134,724</b>	<b>88,247</b>	<b>144,883</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.



# SHIRLEY COMMUNITY ASSOCIATION

## BALANCE SHEET

AS AT 30 SEPTEMBER 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	3,716	5,123
<b>Current assets</b>			
Debtors	11	10,126	8,892
Cash at bank and in hand		124,122	138,023
		134,248	146,915
<b>Creditors: amounts falling due within one year</b>	12	(3,240)	(7,155)
<b>Net current assets</b>		131,008	139,760
<b>Total assets less current liabilities</b>		134,724	144,883
<b>Income funds</b>			
Restricted funds	13	88,515	88,247
Unrestricted funds		46,209	56,636
		134,724	144,883

The financial statements were approved by the Trustees on 28th January 2022

*A. M. Oliver*

Marie Oliver  
Trustee

# SHIRLEY COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 SEPTEMBER 2021

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#### 1 Accounting policies

##### Charity information

Shirley Community Association is a charity constituted under a Memorandum of Association and is a registered charity (number 229066).

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

##### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.



# SHIRLEY COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Bowls section	20% straight line
Fixtures and fittings	10% straight line
Computers	33.3% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.



# SHIRLEY COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# SHIRLEY COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2021 £	2021 £	2021 £	2020 £
Donations, grants and legacies	43,849	246	44,095	48,662
<b>For the year ended 30 September 2020</b>	<u>38,812</u>	<u>9,850</u>		<u>48,662</u>

# SHIRLEY COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2021

4 Charitable activities	Sub-section Income 2021 £	Rent and Lettings 2021 £	Membership subscriptions 2021 £	Total 2021 £	Total 2020 £
Dances and art	1,009	-	-	1,009	6,334
Sports and keep fit	2,565	-	-	2,565	4,626
Drama and singing	250	-	-	250	933
Entertainment events	-	-	-	-	806
Other income	267	19,211	1,543	21,021	39,328
Bingo and card games	1,156	-	-	1,156	2,781
	<u>5,247</u>	<u>19,211</u>	<u>1,543</u>	<u>26,001</u>	<u>54,808</u>
Analysis by fund					
Unrestricted funds	4,979	19,211	1,543	25,733	53,739
Restricted funds	268	-	-	268	1,069
	<u>5,247</u>	<u>19,211</u>	<u>1,543</u>	<u>26,001</u>	<u>54,808</u>
For the year ended 30 September 2020					
Unrestricted funds	17,979	30,092	5,668		53,739
Restricted funds	1,069	-	-		1,069
	<u>19,048</u>	<u>30,092</u>	<u>5,668</u>		<u>54,808</u>



# SHIRLEY COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	498	974

### 6 Charitable activities

	Direct Charitable activity	Direct Charitable activity
	2021	2020
	£	£
Staff costs	42,471	50,540
Depreciation and impairment	1,407	1,735
Rates and water	405	1,934
Light and heat	14,793	15,094
Insurances	3,769	4,222
Unrestricted repairs and maintenance	3,719	10,652
Licences	2,014	2,693
Cleaning	1,860	4,002
Bad debts	1,613	-
Restricted repair costs	-	8,149
Refurbishment of ladies toilets	-	2,080
Festive decorations	-	300
Other charitable expenditure	246	10,084
	72,297	111,485
Share of support costs (see note 7)	2,738	3,505
Share of governance costs (see note 7)	5,718	8,370
	80,753	123,360
<b>Analysis by fund</b>		
Unrestricted funds	80,507	102,747
Restricted funds	246	20,613
	80,753	123,360

# SHIRLEY COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 7 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Printing, postage, stationery and advertising	285	-	285	581
Computer and internet fees	1,013	-	1,013	1,338
Telephone and fax	1,091	-	1,091	1,231
Accountancy	-	1,980	1,980	1,980
Sundries	349	-	349	355
Legal and professional	-	3,738	3,738	6,390
	<u>2,738</u>	<u>5,718</u>	<u>8,456</u>	<u>11,875</u>
Analysed between Charitable activities	<u>2,738</u>	<u>5,718</u>	<u>8,456</u>	<u>11,875</u>

### 8 Trustees

None of the trustees received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
	<u>6</u>	<u>8</u>
<b>Employment costs</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	41,633	50,329
Redundancy costs	655	-
Other pension costs	183	211
	<u>42,471</u>	<u>50,540</u>

There were no employees whose annual remuneration was more than £60,000.

# SHIRLEY COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2021

### 10 Tangible fixed assets

	Bowls section	Fixtures and fittings	Computers	Total
	£	£	£	£
<b>Cost</b>				
At 1 October 2020	1,600	68,028	2,392	72,020
At 30 September 2021	1,600	68,028	2,392	72,020
<b>Depreciation and impairment</b>				
At 1 October 2020	1,600	62,905	2,392	66,897
Depreciation charged in the year	-	1,407	-	1,407
At 30 September 2021	1,600	64,312	2,392	68,304
<b>Carrying amount</b>				
At 30 September 2021	-	3,716	-	3,716
At 30 September 2020	-	5,123	-	5,123

### 11 Debtors

	2021	2020
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	-	3,106
Prepayments and accrued income	10,126	5,786
	<u>10,126</u>	<u>8,892</u>

### 12 Creditors: amounts falling due within one year

	2021	2020
	£	£
Other taxation and social security	184	159
Trade creditors	1,012	1,285
Other creditors	955	2,106
Accruals and deferred income	1,089	3,605
	<u>3,240</u>	<u>7,155</u>



# SHIRLEY COMMUNITY ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2021

#### 13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 October 2019	Incoming resources	Resources expended	Balance at 1 October 2020	Incoming resources	Resources expended	Balance at 30 September 2021
	£	£	£	£	£	£	£
Maintenance reserve	73,466	-	(8,383)	65,083	-	-	65,083
Car Park reserve	21,728	1,069	-	22,797	268	-	23,065
Bowls Savings fund	367	-	-	367	-	-	367
Festive decorations reserve	300	-	(300)	-	-	-	-
Toilet refurbishment reserve	2,080	-	(2,080)	-	-	-	-
Garden work	-	9,850	(9,850)	-	-	-	-
HR fees	-	-	-	-	246	(246)	-
	<u>97,941</u>	<u>10,919</u>	<u>(20,613)</u>	<u>88,247</u>	<u>514</u>	<u>(246)</u>	<u>88,515</u>

#### 14 Analysis of net assets between funds

	Unrestricted 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Fund balances at 30 September 2021 are represented by:						
Tangible assets	3,716	-	3,716	5,123	-	5,123
Current assets/ (liabilities)	42,493	88,515	131,008	51,513	88,247	139,760
	<u>46,209</u>	<u>88,515</u>	<u>134,724</u>	<u>56,636</u>	<u>88,247</u>	<u>144,883</u>

#### 15 Related party transactions

The husband of a trustee is employed as a caretaker of the charity. Procedures are in place to ensure that trustees of the charity are not involved in any discussion or decision making with regard to related party transactions. The transactions are conducted at no more than normal market terms and rates.