

THORNHAM FIELD CENTRE TRUST

T/A BEYOND THE WALL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Hosford Dr J Gowland C Davidson
Charity number	292229
Principal address	Beyond The Wall Thornham Field Centre The Walled Garden, Thornham Magna Eye Suffolk IP23 8HA
Independent examiner	Waveney Accountants Limited T/as Newman & Co Chartered Accountants 4b Church Street Diss Norfolk IP22 4DD

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
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THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ended 31 August 2022.

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 trust'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) (effective 1 January 2019)".

Objectives and activities

Aim and Purpose

Beyond the Wall is a charitable educational project based on the Thornham Estate in North Suffolk. We work primarily with people of differing disabilities who continue to face barriers to learning and living in the community.

Objectives and Activities

We are committed to providing a calm, safe and supervised environment for our students and their mentors or carers to advance their education and development in accordance with their particular needs. These needs are assessed either by our trained and qualified staff, by Service Level agreements with the referring statutory bodies or institutions for the students and with the consultation of parents and mentors.

In consideration of the Charity Commission's guidance on Public Benefit, our activities focus upon skills for life and the application of practical and theoretical teaching of students to meet the range of identified need. Our guiding principal is to facilitate transition of students into jobs or occupations, voluntary or otherwise, by our interaction with associates and providers.

Our Mission

Is the pursuit of the following principles:

- Commitment beyond THE WALL encourages and supports development of friendships, interpersonal skills, and a sense of hope in the future
- Responsibility the focus of beyond THE WALL is to empower individuals in establishing goals and following through on commitments
- Possibility beyond THE WALL desires to expand the perspective of all people to make them aware of life's possibilities
- Support beyond THE WALL recognises how an individual is influenced by their support system and aims to surround individuals in a safe, inclusive learning environment

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

Significant activities

What we do and where we do it

The late Lord Henniker was ahead of his time as he set up provision on his estate alongside his surviving widow because he believed that the 'outside classroom' developed three main lessons for life:

- a - love and respect for the environment
- b - a journey away from home that develops confidence, self-esteem, allowing the less academic to shine, encouraging individual learning
- c - communication and risk - ideas developed with teams creating good communication, leadership and reciprocity (give in return)

Grantmaking

The Trust does not make grants unless a benefactor or grantor requires grant making as a restriction.

Volunteers

We would like to thank all of our supporters and partners who we have worked with this year. A full list of these can be found on our website www.beyondthewall.org.uk and it is truly heartening that so many recognise the value of the charity's work.

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

Achievements and performance

Charitable activities

Clients

Numbers: clients come and go but numbers generally around 30. We have planned for an overall increase of weekly attendance of 50+ sessions to at least 65 sessions over the next 3 years. Client rates have been adjusted to reflect the amount of support and personal care needed and transport costs have also been rationalised to properly cover the pick-up distance from point to delivery at our premises.

Suffolk Dynamic Purchasing

The above Service Plans will be employed in this to show progression, targets and courses completed before SCC inspections. Accreditation to this scheme has been applied for and granted. We shall thereafter be obliged to tender for client-funding from the provider Suffolk County Council.

Staffing

Trustees are very conscious of the loyal and competent service provided by all current members of staff and volunteers who numbers have risen in the past year to 3 full-time workers and 3 part-time workers.

Resources

Glasshouse repairs, café equipment always need funding as do the running repairs and maintenance to the buildings and grounds.

Financial review

The last financial year has been productive with donations increasing as well as ventures such as plant sales and a cafe operated by our clients. This has helped to increase our income a little but the uplift applied to all our clients' accounts by all local authorities for the last 2 years has been the main contribution to our income.

It is the policy of the Trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The Board consider this amounts to at least £84,000 (2021 - £84,000).

Principal funding sources

Income is principally raised through client fees from individuals, local authorities, health providers and other local organisations. Beyond the Wall partners include Suffolk and Norfolk County Councils and the charity receives regular referrals from social workers and brokers such as West Suffolk College; private and family sources and Social Services. The project also relies on significant support from a network of external funders including charitable trusts, local businesses and individual supporters, who provide voluntary grants and donations, co-ordinated by the Commercial Officer. Without this additional network of funding support the project would struggle to operate.

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Plans for future periods

The future holds many challenges for the project with the continuing economic situation particularly impacting on individual budgets and the voluntary sector as a whole. To combat this we aim to keep building up our local networks, establish more links with local schools and to continue to look at more collaborative relationships with organisations in the private, public and third sectors. Only by doing this will we continue to achieve our objectives of helping disadvantaged individuals realise their aspirations in the form of mainstream education, supported volunteering or employment.

Structure, governance and management

The trust is constructed under a trust deed dated 10th July 1985.

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

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

Mrs A Hosford

Dr J Gowland

C Davidson

Gill Davidson

(Resigned 31 August 2022)

Deborah Griffiths

(Resigned 31 August 2022)

Trustees are elected by the Board of Trustees and are expected to be conversant with the Trustee Induction process and to undergo safeguarding training. Trustees are also involved in the PQASSO programme of Quality Assurance.

Governance

The Board of Trustees has overall responsibility for governance of the Project and ensuring that all activities are in line with the agreed Aims and Objectives of the Project. The Trustees meet a minimum of four times per year and receive reports from key personnel, including financial accounts, for the purpose of monitoring progress and initiatives promoting the Project.

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

.....

Mrs A Hosford

Trustee

Date:

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THORNHAM FIELD CENTRE TRUST

I report to the trustees on my examination of the financial statements of Thornham Field Centre Trust (the trust) for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the trust 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 trust'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 trust 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.

W T Goddard FCCA ACA CTA
Waveney Accountants Limited

T/as Newman & Co
Chartered Accountants
4b Church Street
Diss
Norfolk
IP22 4DD

Dated:

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	8,103	4,559	12,662	25,302	20,948	46,250
Charitable activities	4	144,909	-	144,909	109,272	-	109,272
Investments	5	557	-	557	793	-	793
Total income		<u>153,569</u>	<u>4,559</u>	<u>158,128</u>	<u>135,367</u>	<u>20,948</u>	<u>156,315</u>
<u>Expenditure on:</u>							
Raising funds	6	246	-	246	88	-	88
Charitable activities	7	129,093	3,104	132,197	110,319	11,502	121,821
Other	11	-	95	95	-	818	818
Total expenditure		<u>129,339</u>	<u>3,199</u>	<u>132,538</u>	<u>110,407</u>	<u>12,320</u>	<u>122,727</u>
Net gains/(losses) on investments	12	-	-	-	-	6,147	6,147
Gross transfers between funds		-	-	-	(345)	345	-
Net movement in funds		<u>24,230</u>	<u>1,360</u>	<u>25,590</u>	<u>24,615</u>	<u>15,120</u>	<u>39,735</u>
Fund balances at 1 September 2021		<u>169,907</u>	<u>51,246</u>	<u>221,153</u>	<u>145,292</u>	<u>36,126</u>	<u>181,418</u>
Fund balances at 31 August 2022		<u><u>194,137</u></u>	<u><u>52,606</u></u>	<u><u>246,743</u></u>	<u><u>169,907</u></u>	<u><u>51,246</u></u>	<u><u>221,153</u></u>

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

All income and expenditure derive from continuing activities.

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
BALANCE SHEET

AS AT 31 AUGUST 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	15		13,973		16,941
Investments	16		32,517		32,517
			<u>46,490</u>		<u>49,458</u>
Current assets					
Debtors	17	11,588		11,065	
Cash at bank and in hand		196,716		165,855	
		<u>208,304</u>		<u>176,920</u>	
Creditors: amounts falling due within one year	18	(8,051)		(5,225)	
Net current assets			200,253		171,695
Total assets less current liabilities			<u>246,743</u>		<u>221,153</u>
Income funds					
Restricted funds - general	19		52,606		51,246
Unrestricted funds			194,137		169,907
			<u>246,743</u>		<u>221,153</u>

The financial statements were approved by the Trustees on

.....
Mrs A Hosford
Trustee

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

Charity information

Thornham Field Centre Trust is a charitable trust constructed under a trust deed dated 10th July 1985.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust'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 trust is a Public Benefit Entity as defined by FRS 102.

The trust 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 have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. 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 trust 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 trust.

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the trust 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 trust 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.

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.5 Expenditure

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

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation 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:

Website	20% straight line
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1.7 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:

Freehold land and buildings	10% reducing balance
Plant and equipment	25% reducing balance
Fixtures and fittings	25% reducing balance
Computers	25% reducing balance
Motor vehicles	25% reducing balance

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.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.9 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible and intangible 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).

1.10 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.

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

(Continued)

1.11 Financial instruments

The trust 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 trust's balance sheet when the trust 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.

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 trust's contractual obligations expire or are discharged or cancelled.

1.12 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 trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 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 trust'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.

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

3 Donations and legacies

	Unrestricted funds	Restricted funds general	Total	Unrestricted funds	Restricted funds general	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	8,103	-	8,103	4,001	-	4,001
Grants receivable	-	4,559	4,559	21,301	20,948	42,249
	<u>8,103</u>	<u>4,559</u>	<u>12,662</u>	<u>25,302</u>	<u>20,948</u>	<u>46,250</u>
Grants receivable for core activities						
MSDC	-	-	-	-	3,150	3,150
Rention Grant	-	450	450	-	-	-
Suffolk County Council	-	(436)	(436)	21,301	-	21,301
WRR	-	150	150	-	-	-
Norfolk Councy Council						
ICF	-	3,552	3,552	-	17,798	17,798
VACR	-	843	843	-	-	-
	<u>-</u>	<u>4,559</u>	<u>4,559</u>	<u>21,301</u>	<u>20,948</u>	<u>42,249</u>

4 Charitable activities

	2022 £	2021 £
Educational activities and associated services	138,307	105,216
Trading income	6,602	4,056
	<u>144,909</u>	<u>109,272</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Income from unlisted investments	493	784
Interest receivable	64	9
	<u>557</u>	<u>793</u>

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Advertising	246	88
	<u>246</u>	<u>88</u>

7 Charitable activities

	2022	2021
	£	£
Staff costs	88,522	81,412
Depreciation and impairment	3,786	5,078
Rates and water	484	-
Light and heat	6,237	3,226
Motor expenses: fuel	131	969
Motor expenses: services and repairs	767	1,128
Sanitary, sharps, nappy disposal	439	460
Insurance	6,991	5,232
Client training resources	2,809	2,193
Hort. resources	1,312	1,118
Rent	4,985	3,960
Tutor costs	1,700	2,030
Consumables	857	1,537
Major repairs	2,371	4,320
Cleaning	1,660	1,716
Other charitable expenditure	5,315	4,033
	<u>128,366</u>	<u>118,412</u>
Share of governance costs (see note 8)	3,831	3,409
	<u>132,197</u>	<u>121,821</u>
Analysis by fund		
Unrestricted funds	129,093	110,319
Restricted funds - general	3,104	11,502
	<u>132,197</u>	<u>121,821</u>

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

8 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Legal and professional	-	1,710	1,710	1,620
Post and stationery	-	897	897	479
I.T.	-	1,224	1,224	1,310
	<u>-</u>	<u>3,831</u>	<u>3,831</u>	<u>3,409</u>
Analysed between				
Charitable activities	-	3,831	3,831	3,409
	<u>-</u>	<u>3,831</u>	<u>3,831</u>	<u>3,409</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	6	5
	<u>6</u>	<u>5</u>

Employment costs

	2022 £	2021 £
Wages and salaries	81,883	75,985
Social security costs	1,838	-
Other pension costs	1,397	1,437
	<u>85,118</u>	<u>77,422</u>

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

11 Other

	Restricted funds general 2022	Restricted funds general 2021
Other expenditure	95	818
	<u>95</u>	<u>818</u>

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

12 Net gains/(losses) on investments

	Total	Restricted funds general
	2022	2021
	£	£
Revaluation of investments	-	6,177
Gain/(loss) on sale of investments	-	(30)
	<hr/>	<hr/>
	-	6,147
	<hr/>	<hr/>

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

14 Intangible fixed assets

	Website
	£
Cost	
At 1 September 2021 and 31 August 2022	2,000
	<hr/>
Amortisation and impairment	
At 1 September 2021 and 31 August 2022	2,000
	<hr/>
Carrying amount	
At 31 August 2022	-
	<hr/>
At 31 August 2021	-
	<hr/>

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2022

15 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost						
At 1 September 2021	11,298	24,854	2,080	2,060	4,400	44,692
Additions	-	-	697	122	-	819
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2022	11,298	24,854	2,777	2,182	4,400	45,511
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation and impairment						
At 1 September 2021	6,939	16,770	520	515	3,008	27,752
Depreciation charged in the year	436	2,021	564	417	348	3,786
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2022	7,375	18,791	1,084	932	3,356	31,538
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Carrying amount						
At 31 August 2022	3,923	6,063	1,693	1,250	1,044	13,973
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2021	4,360	8,084	1,560	1,545	1,392	16,941
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

15 Tangible fixed assets
(Continued)

16 Fixed asset investments

**Listed
investments
£**

Cost or valuation

At 1 September 2021 & 31 August 2022

32,517

Carrying amount

At 31 August 2022

32,517

At 31 August 2021

32,517

17 Debtors

Amounts falling due within one year:

2022

£

2021

£

Trade debtors

8,883

9,157

Prepayments and accrued income

2,705

1,908

11,588

11,065

18 Creditors: amounts falling due within one year

2022

£

2021

£

Other taxation and social security

2,123

1,100

Trade creditors

4,308

2,185

Other creditors

1,620

1,940

8,051

5,225

THORNHAM FIELD CENTRE TRUST
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
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19 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 September 2020	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 1 September 2021	Incoming resources	Resources expended	Balance at 31 August 2022
	£	£	£	£	£	£	£	£	£
General restricted	36,060	20,948	(12,320)	345	6,147	51,180	4,559	(3,199)	52,540
Disabled Access	66	-	-	-	-	66	-	-	66
	<u>36,126</u>	<u>20,948</u>	<u>(12,320)</u>	<u>345</u>	<u>6,147</u>	<u>51,246</u>	<u>4,559</u>	<u>(3,199)</u>	<u>52,606</u>

THORNHAM FIELD CENTRE TRUST
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2022

20 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 August 2022 are represented by:						
Tangible assets	13,973	-	13,973	6,205	10,736	16,941
Investments	32,517	-	32,517	240	32,277	32,517
Current assets/(liabilities)	200,253	-	200,253	163,480	8,215	171,695
	<u>246,743</u>	<u>-</u>	<u>246,743</u>	<u>169,925</u>	<u>51,228</u>	<u>221,153</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).