

THE BARN OUTDOOR PURSUITS ASSOCIATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2021

CHARITY NUMBER: 519951

Jan G Gromadzki
Chartered Accountant
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THE BARN OUTDOOR PURSUITS ASSOCIATION

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REPORT OF THE TRUSTEES TO THE MEMBERS OF
THE BARN OUTDOOR PURSUITS ASSOCIATION

The Trustees submit their report together with the accounts of the Association for the year ended 31 March 2021.

Reference and administrative details

Association name:	The Barn Outdoor Pursuits Association	
Charity registration number:	519951	
Registered office:	Woodlands Vicarage Road Betws-y-Coed Wales LL24 0AD	
Business address:	84 Peakes Road Rugeley Staffordshire WS15 2LX	
Trustees:	Miss Louise Hill James D Williams Mrs Lesley Boxall Eric Drinkwater Miss Louise Evans Mrs Jan Hardware Andrew Gilbert Miss Catriona Longford James Whitford	Chair, publicity & Secretary Vice chairperson Promotions Sponsorship Treasurer Procurement Internal auditor
Secretary	Miss Louise Hill	
Treasurer:	Mrs Jan Hardware	
Warden:	Mrs Helen Randles	
Bankers:	HSBC Bank plc 14 Upper Brook Street Rugeley Staffordshire WS15 2DW	
Accountant	Jan G Gromadzki Chartered Accountant 13 Wolverhampton Road, Codsall, Wolverhampton, West Midlands, WV8 1PT	

REPORT OF THE TRUSTEES TO THE MEMBERS OF

THE BARN OUTDOOR PURSUITS ASSOCIATION - CONTINUED

Structure Governance and Management

Governing Document

The Organisation was founded in 1959 and its governing document is its Constitution dated 24 September 1998.

The Association is registered as a charity with the Charities Commission. All of the trustees are members of the Association. No trustee has a beneficial interest in the Association. Membership of the Association is open, irrespective of sex, sexual orientation, race, nationality or political, religious, or other opinion to:

- (i) Individuals aged eighteen or over.
- (ii) Individuals aged under eighteen years who shall be known as junior members. They shall have the power to elect one of their number to represent them at meetings, but that representative shall have no voting rights.
- (iii) Associations and organisations, whether corporate or unincorporated, which operate solely or in part within the area of benefit, are voluntary or non-profit distributing and which wish to support the objects of the Association, which shall be known as Affiliated Groups.
- (iv) The Statutory Authorities in whose administrative area of benefit lies.

The number of Association members at 31 March 2021 was 269 (2020 - 261).

Appointment of Trustees

The Trustees shall under the requirements of the Constitution of the Association retire from office at the Annual Members' Meeting and may, if willing to act, be re-appointed. New Board Members can be appointed during the year, but have to be re-elected at the Annual Members' Meeting.

Trustees at 31 March 2021 are listed on page 1. At the Members' Meeting held on 24 April 2022 all the Trustees offered their resignations. All of the Trustees, with the exception of Mr A Peace, were re-elected for a further term of office.

Trustee Induction and Training

New Trustees will receive an induction pack including:

- a copy of the Constitution of the Association;
- a copy of the Charity Commission leaflet - The essential trustee;
- a letter indicating the function of the board of trustees and the frequency of meetings;
- a copy of the latest reports and financial statements.

New Trustees are also invited and encouraged to attend induction sessions lead by the chairman/secretary for familiarisation with the documents and discussion/explanation of the roles and responsibilities associated with their appointment as a Trustee. A visit to the "Woodlands" Centre to meet the Warden and gain an overview of the day to day activities and operating procedures of the Centre is also arranged with further follow up visits during their period of office.

REPORT OF THE TRUSTEES TO THE MEMBERS OF
THE BARN OUTDOOR PURSUITS ASSOCIATION - CONTINUED

Organisational Structure

The Association's constitution allow the Board of Trustees to consist of not less than three, but there is no upper limit. The current board, who are listed on page 1 has nine active members and is required to meet not less than four times a year, with interim meetings if required to deal with specific items of business.

The Board is responsible for the oversight and strategic planning of the operation of the Centre and the operation of the organisation as a charity.

The day to day running of the Centre is delegated to the Warden and the Booking Clerk, who are appointed by the Board.

The Trustees look after financial aspects of the organisation with most day to day activities being delegated to the Warden and Booking Clerk.

The Warden and Booking Clerk may attend board meetings, when requested to report, discuss and advise as necessary but have no voting rights.

Risk Management

The Trustees have policies in place to ensure compliance with regulations relating to the health and safety of staff, volunteers, service users, and visitors. These include procedures in the event of fire, illness/accident, suspected abuse and to ensure high standards in food and kitchen hygiene. A general outline of legislation is also displayed at the Centre.

Risk assessments are carried out in respect of any perceived hazards and procedures developed to minimise any potential risk. These are reviewed at least annually.

The Association complies with the Working Time Directive, which came out on 1 October 1998 and the National Minimum Wage, which came into Force on 1 April 1999 and any subsequent updates.

The Trustees have also implemented policies for dealing with complaints, complements, grievance and discipline.

The Association has insured with Ansvar Insurance through W R S Limited - Insurance Brokers both public liability insurance and employer's liability insurance.

Related Parties

There is at present no formal agreement with other parties. However funds have in the past been donated from the Community Fund for the original purchase of "Woodlands" and operational support from Staffordshire County Council. In a previous year a grant of £ 5,000 was received from Garfield Weston Foundation to help fund the construction of the Warden's accommodation.

REPORT OF THE TRUSTEES TO THE MEMBERS OF

THE BARN OUTDOOR PURSUITS ASSOCIATION - CONTINUED

Objectives and Activities

When planning the activities for the year the Board of Trustees have considered the Charity Commissioners' guidance on public benefit. The objects of the Association are, by associating together with the inhabitants of Staffordshire and to the surrounding areas and Local Authorities, voluntary and other organisations in a common effort to provide, in the interests of Social Welfare and the advancement of education, facilities for recreation and other leisure time occupations for the young people of Staffordshire and other surrounding areas, being facilities:-

- (i) Of which those persons have need by reason of their youth, disablement, or social and economic circumstances, and
- (ii) Which will improve the conditions of life to such persons by promoting their physical, mental, social, and interpersonal well-being and in any manner, which is, or thereafter may be deemed by law to be charitable.

Achievements and Performance

Review of business

This year has been a disaster for the Centre with managing the impact of Covid. We were only able to manage 4% utilisation for the year. During the year we managed to accept 12 bookings in between lockdown periods totalling 453 bed nights. The number of youth bookings received was just 2 making youth booking account for 16% of the total bookings received.

The Youth organisations that have benefited from using us include:

- Help Barpak Foundation
- Hertfordshire County Council

Our membership has continued to grow and we recruited 8 new members. The total is now 269 of which approximately 23% are from the Staffordshire area.

We decided to put all marketing on hold but continued to use Booking.com to fill up short term gaps in between group bookings where possible.

During the year we furloughed our Warden Helen and Lisa who runs our booking office.

Ongoing water safety checks were performed by Helen Randles with the help of NCH. The employer's liability insurance was renewed, and the certificate displayed at the Woodlands premises. We carried out a fire risk assessment and updated the logbook with any new findings or actions. This was done to the new format suggested by the local Fire Officer.

A Covid risk assessment was produced and updated monthly with guest declaration forms, guidance and preventative measures. A number of changes were made to the Centre in line with the items documented in the risk assessment.

REPORT OF THE TRUSTEES TO THE MEMBERS OF
THE BARN OUTDOOR PURSUITS ASSOCIATION - CONTINUED

Achievements and performance - continued

Review of business – continued

Prices were not increased during the year.

All Trustees' meetings have been minuted and were conducted according to our constitution. The minutes are stored in our Sharepoint and are available at any time. All necessary correspondence has been dealt with.

We completed and launched a new website and the on-line booking system continues to operate efficiently. Improvements are planned and eventually we will move over to a new booking system.

We held one working weekend during the year in July 2020. We had a good turnout together with our volunteers and members the Trustees have managed to achieve a huge amount which was mainly related to Covid changes and ongoing maintenance. Some of the achievements are listed as follows:

- Hand sanitisers fitted.
- Paper towel dispensers fitted.
- COVID Risk Assessment.
- COVID signage – 4 signs, locate, print and laminate.
- COVID guest guidance document finalised and print for each room.
- ICO certificate – laminate and add to board.
- Fire certificate – laminate and add to board.
- Fire risk assessment.
- Cleaning log book.
- Handwashing techniques signage.
- Remove unessential items throughout.
- AA/Good to Go certification.
- E-mail to guests.
- Visitor Health Declaration.
- Water safety review.
- Fire drill review.
- 2m indication on hall floor.
- Guest guidelines document.
- Central heating booked.
- Room 1 floor tiles
- Plastering of first floor.

The Board of Trustees wishes to place on record its appreciation to the following:

- All donators to the Association and thanks to all volunteers for providing continued support.
- Conway County Borough Council for the £ 24,000 COVID grants.
- HMRC Job Retention Scheme for the £ 12,328 furlough payments.
- The Vice Chairman and all his sponsors on his cycling fund raising challenge.
- All donations to the Association and thanks to all volunteers for providing continued support.

REPORT OF THE TRUSTEES TO THE MEMBERS OF

THE BARN OUTDOOR PURSUITS ASSOCIATION - CONTINUED

Achievements and performance - continued

Review of business – continued

Plans for Future Periods

Tasks and improvements set for the coming year are:-

- CC TV Cameras.
- Additional parking.
- Relocate thermostatic mixing valves in ladies.
- Replace thermostatic mixing valve in mens' toilets.
- LED lighting.
- Wall sockets with USB charging points.
- Review pricing structure.
- Bike store.
- Rolling programme of redecorating of rooms.
- Renew external rendering of retaining wall.
- Continue to replace lights.
- Signage for gate.
- Woodlands Lodge conversion.
- Purchase new washing machine and cooker.
- Ongoing refresh of kitchen and equipment.
- Ongoing garden maintenance.
- New publicity material required.
- Renovation of male toilets.
- More new beds.

Some work may roll over dependant on emergency issues that may arise.

We have had many reviews on Google, Facebook, Booking.com and in our Guest book. Overall, our users were happy and appreciated the accessible location of our accommodation and the value for money that the Centre provides.

Results

The surplus of income over expenditure for the year was £ 8,377 (2020 - surplus £ 1,268).

The Board of Trustees wishes to place on record its appreciation and thanks to all volunteers for providing continued support.

Stated reserves policy

Unrestricted funds are needed:-

- (a) to provide funds which can be designated for specific projects to enable them to be undertaken at short notice, and
- (b) to cover administration fund-raising and support costs without which the Association could not function.

The Trustees consider it prudent that unrestricted reserves should be sufficient:-

- (a) to avoid the necessity of realising fixed assets held for the Association's use,
- (b) to cover one years administration, fund raising and support costs, and
- (c) to cover the projected cost of £ 10,000 for ongoing refurbishment of the building.

The Trustees are of the opinion, after careful consideration of all relevant facts, that the unrestricted reserves during the year to 31 March 2022 should not fall below £ 40,000.

REPORT OF THE TRUSTEES TO THE MEMBERS OF
THE BARN OUTDOOR PURSUITS ASSOCIATION - CONTINUED

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Charity law and Accounting and Reporting by Charities: Statement of Recommended Practice: requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required to give a true and fair view of the state of affairs of the Association and of the income and expenditure of the Association for that year.

In preparing the financial statements the Trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principals in the Charities SORP;
- make judgements and accounting 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 a going concern basis unless it is inappropriate to presume that the Association will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the Association and that enable them to ensure that the financial statements comply with the Charities Act 1993 (Revised 2006 and 2011) and Accounting and Reporting by Charities: Statement of Recommended Practice. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report which has been prepared in accordance with both Accounting and Reporting by Charities: Statement of Recommended Practice and the Charities Act 1993 (Revised 2006 and 2011), was approved by the board and signed on its behalf by:-

Trustee.....  J D Williams

Woodlands, Vicarage Road,
 Betws-y-Coed, Wales LL24 0AD.

Date: 24 November 2022

CHARTERED ACCOUNTANT'S REPORT
TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF
THE BARN OUTDOOR PURSUITS ASSOCIATION
FOR THE YEAR ENDED 31 MARCH 2021

I report on the accounts for the year ended 31 March 2021 set out on pages 9 to 15.

Respective responsibilities of the trustees and reporting accountant

As described on page 7, the Association's trustees are responsible for the preparation of the accounts, and they consider that the Association is exempt from an audit. It is my responsibility to carry out procedures designed to enable me to report my opinion.

Basis of opinion

My work was conducted in accordance with the Statement of Standards for Reporting Accountants, and with the general Directions given by the Charity Commission. My procedures includes a review of the accounting records kept by the Association and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and making such limited enquiries of the officers of the Association as I considered necessary for the purposes of this report. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Opinion

In my opinion:

- (a) the financial statements are in agreement with the accounting records kept by the Association in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities and as required by section 130 of the Charities Act 2011;
- (b) having regard only to, and on the basis of, the information contained in those accounting records:
 - (i) the financial statements have been drawn up in a manner consistent with the accounting requirements specified by the Charities Act 2011; and the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice.
 - (ii) the Association satisfied the conditions for exemption from an audit of the financial statements for the year, and did not, at any time within that year, fall within any of the categories of Associations not entitled to the exemption specified.
 - (iii) no attention requires to be drawn in order to enable a proper understanding of the financial statements to be reached.

Jan G Gromadzki

Chartered Accountant

13 Wolverhampton Road, Codsall,
 Wolverhampton, West Midlands, WV8 1PT.

Date 24 November 2022

THE BARN OUTDOOR PURSUITS ASSOCIATION

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
<u>INCOME</u>	1e & f, 2	43,515	50,852
Expenditure	3	(35,154)	(49,647)
		8,361	1,205
Interest & other income receivable		16	63
Interest payable		-	-
<u>SURPLUS/(DEFICIT) OF INCOME OVER- EXPENDITURE FOR THE YEAR, BEING SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</u>	4	£ 8,377 =====	£ 1,268 =====

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES
FOR THE YEAR ENDED 31 MARCH 2021

	<u>2021</u> £	<u>2020</u> £
Surplus of income over expenditure for the year	8,377	1,268
Total recognised gains and losses relating to the year	8,377	1,268
Unrestricted members' funds	8,377	1,268
Restricted funds	-	-
Total gains and losses recognised since last annual report	£ 8,377 =====	£ 1,268 =====

There are no gains or losses other than the results as shown above.

The notes on pages 12 to 15 form part of these financial statements.

THE BARN OUTDOOR PURSUITS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2021

	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total Funds</u> <u>2021</u> £	<u>Total Funds</u> <u>2020</u> £
Income and expenditure				
Incoming resources				
Grants	24,000	12,328	36,328	-
Investment income	16	-	16	63
Donations	-	-	-	105
Other income	7,187	-	7,187	50,747
Total incoming resources	<u>31,203</u>	<u>12,328</u>	<u>43,531</u>	<u>50,915</u>
Resources expended				
Direct charitable expenditure	20,382	12,328	32,710	44,698
Fundraising & publicity	-	-	-	-
Governance costs	2,444	-	2,444	4,949
Total resources expended	<u>22,826</u>	<u>12,328</u>	<u>35,154</u>	<u>49,647</u>
Net incoming/(outgoing) resources before transfer	<u>8,377</u>	<u>-</u>	<u>8,377</u>	<u>1,268</u>
Transfer between funds	-	-	-	-
Net incoming/(outgoing) resources for the year	<u>8,377</u>	<u>-</u>	<u>8,377</u>	<u>1,268</u>
Other recognised gains and losses	-	-	-	-
Unrealised gains on investments	-	-	-	-
Net movement in funds	<u>8,377</u>	<u>-</u>	<u>8,377</u>	<u>1,268</u>
Balances brought forward at 1 April 2020	72,206	142,011	214,217	212,949
Balances carried forward 31 March 2021	<u>£ 80,583</u> =====	<u>£ 142,011</u> =====	<u>£ 222,594</u> =====	<u>£ 214,217</u> =====

The notes on pages 12 to 15 form part of these accounts.


THE BARN OUTDOOR PURSUITS ASSOCIATIONBALANCE SHEETAS AT 31 MARCH 2021

	<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
<u>FIXED ASSETS</u>			
Tangible assets	7	180,734	184,596
<u>CURRENT ASSETS</u>			
Debtors	8	4,769	3,909
Cash at bank & in hand		46,360	33,470
		51,129	37,379
<u>CREDITORS</u> - amounts falling due within one year	9	(9,269)	(7,758)
<u>NET CURRENT ASSETS</u>		41,860	29,621
<u>DEFERRED INCOME</u>	10	(-)	(-)
		£ 222,594	£ 214,217
<u>CAPITAL AND RESERVES</u>			
Members funds - restricted		142,011	142,011
Members funds - unrestricted		80,583	72,206
<u>MEMBERS' FUNDS</u>	12	£ 222,594	£ 214,217

These accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice and the Financial Reporting Standard for Smaller Entities (effective January 2015).

The Board of Trustees approved these accounts on 24 November 2022.

Trustee  Miss L Hill

Trustee  J D Williams

THE BARN OUTDOOR PURSUITS ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021

1. PRINCIPAL ACCOUNTING POLICIES

a. 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 United Kingdom and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The Association meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b. Preparation of the financial statements on a going concern basis

The Association reported a net cash inflow of £ 12,890 in the year to 31 March 2021.

The inflow resulted from operating income exceeding costs offset by additions to fixed assets. Cash of £ 1,138 was used on acquiring fixed assets in the year. The Trustees are monitoring performance and cash reserves throughout the year and will look to adjusting prices for services provided when necessary. Local Authority funding from Staffordshire Council has been withdrawn. Action is being taken as required to compensate for this loss in income by generating funds by encouraging more diversity, but concentrating on youth, in those that use the facilities and services of the Centre and various fund raising activities.

c. Depreciation

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives.

At each balance sheet date, the Association reviews the carrying amount of its tangible fixed assets to determine whether there is an indication that any items have suffered impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any.

On written down basis

Furniture & fittings	20% per annum
Equipment	20% per annum

Land and buildings are not depreciated.

d. Deferred taxation

Tax deferred or accelerated is accounted for in respect of all material timing differences to the extent that it is probable that a liability or asset will crystallise.

THE BARN OUTDOOR PURSUITS ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

1. PRINCIPAL ACCOUNTING POLICIES - CONTINUED

e. Income

Income comprises amounts received from booking fees, grants, fund raising, donations and miscellaneous receipts, derived from ordinary activities.

f. Grants

Grants received are taken to income and expenditure account in the year in which the expenditure to which they relate are incurred. Grants received in advance of the year in which the expenditure is incurred are carried forward in the balance sheet as deferred income.

2. INCOMING RESOURCES FROM ACTIVITIES TO FURTHER THE ASSOCIATION'S OBJECTS

	<u>Unrestricted</u>	<u>Restricted</u>	<u>2021</u>	<u>2020</u>
	£	£	£	£
Conwy County Borough Council				
- COVID grant	24,000	-	24,000	-
HMRC - JRS	-	12,328	12,328	-
Donations	-	-	-	105
Bookings	4,642	-	4,642	50,747
Fund raising and miscellaneous	2,545	-	2,545	-
	£ 31,187	£ 12,328	£ 43,515	£ 50,852
	=====	=====	=====	=====

3. EXPENDITURE

	<u>2021</u>	<u>2020</u>
	£	£
Administrative expenses	£ 35,154	£ 49,647
	=====	=====

4. SURPLUS/(DEFICIT) OF INCOME OVER EXPENDITURE FOR THE YEAR

	<u>2021</u>	<u>2020</u>
	£	£
This is stated after charging:-		
Legal fees	-	-
Depreciation of tangible fixed assets	5,000	5,000
	=====	=====

THE BARN OUTDOOR PURSUITS ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

5.	<u>TRUSTEES' EMOLUMENTS</u>	<u>2021</u> £	<u>2020</u> £
	Fees	£ NIL =====	£ NIL =====

6. TAXATION

Due to the charitable status of the Association and the activities in which it is involved no liability to United Kingdom Corporation tax arises.

7. TANGIBLE ASSETS

<u>Cost</u>	<u>Land & Buildings</u> £	<u>Furniture and fittings</u> £	<u>Equipment</u> £	<u>Total</u> £
As at 1 April 2020	150,406	48,796	36,559	235,761
Additions	-	100	1,038	1,138
Disposals	(-)	(400)	(400)	(800)
As at 31 March 2021	<u>150,406</u>	<u>48,496</u>	<u>37,197</u>	<u>236,099</u>
<u>Depreciation</u>				
As at 1 April 2020	-	33,754	17,411	51,165
Charge for the year	-	3,000	2,000	5,000
Eliminated on disposals	(-)	(400)	(400)	(800)
As at 31 March 2021	<u>-</u>	<u>36,354</u>	<u>19,011</u>	<u>55,365</u>
<u>Net Book Values</u>				
As at 31 March 2021	£ 150,406 =====	£ 12,142 =====	£ 18,186 =====	£ 180,734 =====
As at 31 March 2020	£ 150,406 =====	£ 15,042 =====	£ 19,148 =====	£ 184,596 =====

8.	<u>DEBTORS</u>	<u>2021</u> £	<u>2020</u> £
	Debtors receivable	2,152	1,309
	Prepayments	2,617	2,600
		<u>£ 4,769</u> =====	<u>£ 3,909</u> =====

THE BARN OUTDOOR PURSUITS ASSOCIATION

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2021 - CONTINUED

9.	<u>CREDITORS</u> - amounts falling due	<u>2021</u>	<u>2020</u>
	within one year	£	£
	Taxation and social security	570	1,095
	Other creditors	8,699	6,663
		<u>£ 9,269</u>	<u>£ 7,758</u>
		=====	=====

10.	<u>DEFERRED INCOME</u>	<u>2021</u>	<u>2020</u>
		£	£
		£ -	£ -
		=====	=====

Deferred income represents grants received in the financial year ahead of expenditure that will be incurred in the subsequent financial year.

11. DEFERRED TAXATION
The full potential liability in respect of deferred taxation at 31 March 2021 was £ Nil (2020 - £ nil).

12. RECONCILIATION OF MOVEMENTS IN MEMBERS' FUNDS

	<u>2021</u>	<u>2020</u>
	£	£
Surplus/(deficit) of income over expenditure for the year	8,377	1,268
Opening members' funds	214,217	212,949
Closing members' funds	<u>£ 222,594</u>	<u>£ 214,217</u>
	=====	=====
Members' funds - restricted	142,011	142,011
Members' funds - unrestricted	80,583	72,206
Closing members' funds	<u>£ 222,594</u>	<u>£ 214,217</u>
	=====	=====

13. CAPITAL COMMITMENTS
At 31 March 2021 the trustees had no authorised capital expenditure. (2020 - none).

14. CONTINGENT LIABILITIES
There were no contingent liabilities at 31 March 2021 (2020 - Nil).

THE BARN OUTDOOR PURSUITS ASSOCIATIONDETAILED INCOME AND EXPENDITURE ACCOUNTFOR THE YEAR ENDED 31 MARCH 2021

	<u>2021</u>		<u>2020</u>	
	£	£	£	£
<u>INCOME</u>				
Grants				
Conwy County Borough Council				
- Covid grant	24,000		-	
HMRC				
- Job Retention Scheme	12,328		-	
Donations	-		105	
Bookings	4,642		50,747	
Fund raising & miscellaneous	2,545		-	
	<u> </u>	43,515	<u> </u>	50,852
<u>ADMINISTRATIVE EXPENSES</u>		(35,154)		(49,647)
		<u> </u>		<u> </u>
		8,361		1,205
<u>OTHER INCOME</u>				
Bank interest received	16		63	
	<u> </u>	16	<u> </u>	63
<u>INTEREST PAYABLE</u>				
Bank		-		-
		<u> </u>		<u> </u>
<u>SURPLUS/(DEFICIT) OF INCOME</u>				
<u>OVER EXPENDITURE IN THE YEAR</u>		£ 8,377		£ 1,268
		=====		=====

THE BARN OUTDOOR PURSUITS ASSOCIATIONSCHEDULE OF ADMINISTRATIVE EXPENSESFOR THE YEAR ENDED 31 MARCH 2021

	£	<u>2021</u>	£	£	<u>2020</u>	£
<u>TRUSTEES' REMUNERATION</u>			-			-
<u>ESTABLISHMENT EXPENSES</u>						
Rates		1,387			1,030	
Water rates		798			1,153	
Light and heat		4,350			7,347	
Insurances		2,086			2,120	
		<hr/>	8,621		<hr/>	11,650
<u>ADMINISTRATIVE EXPENSES</u>						
Salaries and National Insurance		15,008			15,697	
Pension costs		111			120	
Telephone & broadband		447			553	
Postage		14			18	
Marketing costs		930			800	
Commissions payable		104			3,969	
Cleaning & materials		865			1,916	
Consumables		547			1,211	
Repairs, renewals & maintenance costs		2,054			3,688	
Licences		158			155	
Professional fees		-			-	
Accountant's fees		844			803	
Bank charges		30			90	
Travelling costs		144			1,169	
Subsistence costs		28			615	
Sundry expenses		214			844	
Legionella testing & related costs		-			1,314	
Subscriptions		35			35	
Depreciation		5,000			5,000	
		<hr/>	26,533		<hr/>	37,997
			<hr/>	£ 35,154		<hr/>
			=====			=====
						£ 49,647
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