



1st Apsley Scout Group

Annual report and financial statements

Year ended 31 August 2021

Charity no. 1019552

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Legal and administrative information

Charity name 1st Apsley Scout Group

Charity registration no. 1019552

Registered office 70 High Ridge Road
Hemel Hempstead
Hertfordshire
HP3 0AU

Trustees	Simon Fancourt	Group Scout Leader
	Rae Woods	Interim Group Chair
	Amanda Austin	Group Treasurer
	Louise Grimwood	Group Secretary
	Claire Stevens	Group Administrator
	Kerry Sayers	
	Andrew Leach	(appointed 9 June 2021)

Independent examiner Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Principal bankers HSBC Bank plc.
Unit 2, Marlowes Centre
Marlowes
Hemel Hempstead
Hertfordshire, HP1 1DX

Trustees' annual report

The Board of Trustees submit their annual report and the financial statements of 1st Apsley Scout Group for the year ended 31 August 2021. The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Charity's governing document and the provisions of the 'Charities SORP (FRS 102) - 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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

Objects

The objectives of the group are as a unit of the Scout Association.

The Aim of The Scout Association is to promote the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the Aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law and guided by adult leadership.

Achievements and performance for 2020-2021

As the year started, we were looking to restart face to face scouting following the first national lockdown; meetings were very different, small 'bubbles' and an emphasis on being outside. As ever our resilient leader team took this, and the other changes needed to survive the pandemic, in their stride, adapted their programmes and continued to offer a fantastic programme. There were many fires, various foods were cooked, hikes were popular and other activities were adapted to the outdoors. Sadly this was short term, there was a mini local lockdown in November, we returned to Zoom and whilst some sections held a couple of face to face meetings in December by the New Year we were back in lockdown and ran a whole term's programme, plus a camp at home in the term running up to Easter. The summer saw a return to face to face scouting, again outside but the long light evenings made it easier to introduce a wider variety of activities. Badges were awarded both whilst on Zoom and when face to face, including completion of Chief Scouts Awards.

Two Waters Activities were limited in what they could offer – a year with no use had as adverse effect on the

lake, weed doing its best to take over. The range was adapted for wet weather use preventing other activities from going ahead.

At the time of the Census in January our membership had dropped slightly, but far less than the rate seen in other groups in Hertfordshire. This meant our subs income remained stable, it was only our fundraising events that were unable to go ahead.

We have again seen some leadership changes, welcoming some new faces but also saying farewell to others.

There have been changes to our executive committee; David Woodall has stood down after a long period as Chair; the group has benefited from his input and would like to record our thanks for all he has done. Throughout the process of determining these commitments, the Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission in determining the activities undertaken by the Charity.

Plans for the future

As this Scouting year ends our plans are focussed on the full return to Scouting, including camps and other events outside of the weekly meetings. Long term we are still looking to extend our HQ but this is tied in with other developments in the surrounding area. Work is going ahead to maintain and where possible, improve our HQ.

The executive committee continue to support the GSL in managing the provision of Scouting, in whatever form, to our members.

Our leadership team would always welcome new members; Arky, our GSL will be more than happy you tell you about the different roles you could take and where you could contribute the most to the group. If you're not sure try a visit to one of our sections, you will be made very welcome.

Financial review

During the current financial year the Charity achieved a surplus of £11,990 (2020: £13,083), increasing total reserves at year end to £67,470 (2020: £55,480).

Of the total reserves held at year end £67,470 was unrestricted in nature (2020: £54,100).

Reserves policy

The Group's policy on reserves is to hold sufficient resources to continue the charitable activities of the group should income and fundraising activities fall short. The Group Executive Committee has always considered that the group should hold a sum

equivalent to 3 months running costs (c. £10,800). The Group held unrestricted reserves of £67,470 against this at year end. This is above the level required for operating expenses. However, this was done to ensure a safe working margin, especially considering the environment at reporting date and uncertainties caused by the COVID-19 global pandemic.

The group understands the Charity Commission is reviewing its guidance on reserves – once this is received the Executive Committee will review our policy.

Structure, governance and management

Governing document

The Group's governing documents are those of the "The Scout Association". They consist of a *Royal Charter*, which in turn gives authority to the *Bye Laws of the Association* and *The Policy, Organisation and Rules of The Scout Association*.

Recruitment and appointment of trustees

The Trustees are appointed in accordance with the *Policy, Organisation and Rules of The Scout Association*, including the following policies - appointing Group Administrators and Advisors other than those who are elected; the raising of funds and the administration of Group finance; the insurance of persons, property and equipment; and, Group public occasions.

Organisational structure

The Group is managed by the Group Executive Committee, the members of which are the 'Charity Trustees' of the Scout Group which is an educational Charity. As Charity Trustees they are responsible for complying with legislation applicable to charities. This includes the registration, keeping proper accounts and making returns to the Charity Commission as appropriate.

The Committee consists of 3 independent representatives, Chair, Treasurer and Secretary, together with the Group Scout Leader, the Group Administrator and parent representation whom meet every 2 months. There has been a change to the rule relating to Section Leaders being Trustees of the Charity - they now have the right to choose to 'opt in' and if doing so are expected to play an active role in the running of the Group; some have opted to do this. Assistant Section Leaders are not normally Trustees.

This Group Executive Committee exists to support the Group Scout Leader in meeting the responsibilities of the appointments and is responsible for: The maintenance of Group property; Assisting in the recruitment of leaders and other adult support; appointing any sub committees that may be required;

Appointing Group Administrators and Advisors other than those who are elected.

Risk and internal control

The Group Executive Committee has identified the major risks to which they believe the Group is exposed, these have been reviewed and systems have been established to mitigate against them. The main areas of concern that have been identified are:

Damage to the building, property and equipment

- the Group would request the use of buildings, property and equipment from neighbouring organisations such as the church, community centre and other Scout Groups. Similar reciprocal arrangements exist with these organisations. The Group has sufficient buildings and contents insurance in place to mitigate against permanent loss.

Injury to leaders, helpers, supporters, and members

- The Group through the capitation fees contributes to the Scout Associations national accident insurance policy. Risk Assessments are undertaken before all activities.

Reduced income from fund raising

- The Group is primarily reliant upon income from subscriptions and fundraising. The group does hold a reserve to ensure the continuity of activities should there be a major reduction in income. The Committee could raise the value of subscriptions to increase the income to the group on an ongoing basis, either temporarily or permanently.

Reduction or loss of members

- The Group provides activities for all young people aged 6 to 14. If there was a reduction in membership in a particular Section or the Group as whole, then there would have to be a contraction, consolidation or closure of a Section. In the worst case scenario, the complete closure of the Group.

Reduction or loss of leaders

- The Group is totally reliant upon volunteers to run and administer the activities of the Group. If there was a reduction in the number of leaders to an unacceptable level in a particular Section or the Group as a whole then there would have to be a contraction, consolidation or closure of a Section. In the worst case scenario, the complete closure of the Group.

Statement of board of trustees' responsibilities

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

Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and

applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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 its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website.

Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that the content of the Annual Review in pages 3-5 of this document as well as the legal and administrative information on page 2, meet the requirements of the Trustees' Annual Report under Charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts 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 FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 6 April 2022 and signed on its behalf by:



Louise Grimwood

Group Secretary

Independent examiner's report to the board of trustees of 1st Apsley Scout Group

I report to the Trustees on my examination of the accounts of 1st Apsley Scout Group (charity number 1019552) for the year ended 31 August 2021 set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

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.

Independent examiner's statement

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or,
- the accounts do not accord with those records; or,
- the accounts 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 accounts to be reached.



Andrew Philip Nash ACA

Member of the Institute of Chartered Accountants in England and Wales – 2461833

Dated: 6 May 2022

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 August 2021

	<i>Notes</i>	Unrestricted Funds Year ended 31 Aug 2021 £	Restricted Funds Year ended 31 Aug 2021 £	Total Funds Year ended 31 Aug 2021 £	<i>Total Funds Year ended 31 Aug 2020 £</i>
Income from:					
Donations and legacies	2	48,182	-	48,182	36,502
Charitable activities	3	1,876	-	1,876	14,643
Other trading activities	4	1,295	-	1,295	1,405
Other income		-	-	-	4,600
Total income		51,353	-	51,353	57,150
Expenditure on:					
Raising funds	5 & 6	1,284	-	1,284	560
Charitable activities					
Group activities	5 & 7	35,992	1,380	37,372	43,293
Two Waters Activities	5 & 7	707	-	707	214
Total expenditure		37,983	1,380	39,363	44,067
Net income/(expenditure)		13,370	(1,380)	11,990	13,083
Reconciliation of funds:					
Total funds brought forward	11 & 12	54,100	1,380	55,480	42,397
Total funds carried forward	11 & 12	67,470	-	67,470	55,480

The notes on pages 9 to 18 form part of the financial statements.

Other income in the prior year relates to an insurance claim following the theft of a trailer.

Balance Sheet

As at 31 August 2021

	Notes	Total Funds 31 Aug 2021 £	Total Funds 31 Aug 2020 £
Fixed assets			
Tangible assets	8	2,792	-
Current assets			
Debtors & prepayments	9	2,029	3,928
Cash at bank and in hand		63,981	52,884
Total current assets		66,010	56,812
Creditors - amounts falling due within one year	10	(1,332)	(1,332)
Net current assets		64,678	55,480
Net assets		67,470	55,480
Funds of the charity:			
Restricted funds	11 & 12	-	1,380
Unrestricted funds			
General funds	11 & 12	67,470	54,100
Total charity funds		67,470	55,480

The notes on pages 9 to 18 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 6 April 2022 and signed on their behalf by:



Louise Grimwood
Group Secretary

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - 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) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The effect of any event relating to the year ended 31 August 2021, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 August 2021 and the results for the period ended on that date.

The functional currency of the Charity is sterling.

The amounts in the financial statements are rounded to the nearest pound.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment and the ongoing COVID-19 pandemic has had no material impact on this assessment.

Legal status

1st Apsley Scout Group is a charitable trust registered in England and Wales, and meets the definition of a public benefit entity. In the event of the Charity being wound up, the Trustees of the Charity hold no liability. The registered address is Apsley Scout HQ, Durrants Hill Road, Hemel Hempstead, Hertfordshire, HP3 9HY.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the

specific fund. The aim and use of each restricted fund is set out in note 10 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations and investitures are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future period, in which case it is deferred.

Income from charitable and trading activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated directly to charitable activities as any fundraising costs are immaterial. A breakdown of these expenses is outlined in note 5 of the financial statements.

Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Minibus	3 years
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Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors and prepayments

Trade and other debtors are recognised at the settlement amount after any trade discount is applied. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and accruals

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually.

In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

2. Income from donations and legacies

	Unrestricted Funds Year ended 31 Aug 2021 £	Restricted Funds Year ended 31 Aug 2021 £	Total Funds Year ended 31 Aug 2021 £
Subscriptions and investitures	30,658	-	30,658
Grants	8,000	-	8,000
Donations and other income	9,524	-	9,524
	48,182	-	48,182
	<i>18,116</i>	<i>-</i>	<i>18,116</i>
	<i>10,000</i>	<i>1,380</i>	<i>11,380</i>
	<i>7,006</i>	<i>-</i>	<i>7,006</i>
	<i>35,122</i>	<i>1,380</i>	<i>36,502</i>

3. Income from charitable activities

	Unrestricted Funds Year ended 31 Aug 2021 £	Restricted Funds Year ended 31 Aug 2021 £	Total Funds Year ended 31 Aug 2021 £
Camps	277	-	277
Youth activities	924	-	924
Two Waters Activities	675	-	675
	1,876	-	1,876
	<i>Unrestricted Funds Year ended 31 Aug 2020 £</i>	<i>Restricted Funds Year ended 31 Aug 2020 £</i>	<i>Total Funds Year ended 31 Aug 2020 £</i>
Camps	3,552	-	3,552
Youth activities	10,960	-	10,960
Two Waters Activities	131	-	131
	14,643	-	14,643

4. Income from other trading activities

	Unrestricted Funds Year ended 31 Aug 2021 £	Restricted Funds Year ended 31 Aug 2021 £	Total Funds Year ended 31 Aug 2021 £
Hut hire	788	-	788
Sale of uniforms	507	-	507
	1,295	-	1,295
	<i>Unrestricted Funds Year ended 31 Aug 2020 £</i>	<i>Restricted Funds Year ended 31 Aug 2020 £</i>	<i>Total Funds Year ended 31 Aug 2020 £</i>
Hut Hire	950	-	950
Sale of uniforms	455	-	455
	1,405	-	1,405

5. Total expenditure

	Direct costs	Indirect costs	Total costs
	Year ended	Year ended	Year ended
	31 Aug 2021	31 Aug 2021	31 Aug 2021
	£	£	£
Raising funds	825	459	1,284
Charitable activities			
Group activities (see breakdown below)	24,007	13,365	37,372
Two Waters Activities (see breakdown below)	454	253	707
	25,286	14,077	39,363

	<i>Direct costs</i>	<i>Indirect costs</i>	<i>Total costs</i>
	<i>Year ended</i>	<i>Year ended</i>	<i>Year ended</i>
	<i>31 Aug 2020</i>	<i>31 Aug 2020</i>	<i>31 Aug 2020</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Raising funds	<i>419</i>	<i>141</i>	<i>560</i>
Charitable activities			
Group activities (see breakdown below)	<i>32,401</i>	<i>10,892</i>	<i>43,293</i>
Two Waters Activities (see breakdown below)	<i>160</i>	<i>54</i>	<i>214</i>
	<i>32,980</i>	<i>11,087</i>	<i>44,067</i>

An analysis of expenditure on raising funds between restricted and unrestricted funds can be found in note 6.

An analysis of expenditure on charitable activities between restricted and unrestricted funds can be found in note 7.

Direct costs on group activities includes:

	Total costs	<i>Total costs</i>
	Year ended	<i>Year ended</i>
	31 Aug 2021	<i>31 Aug 2020</i>
	£	<i>£</i>
Capitation	13,837	<i>12,863</i>
Camp expenses	3,459	<i>2,037</i>
Weekly Section activities	1,566	<i>1,080</i>
Youth activities	2,944	<i>12,259</i>
Uniforms and badges	2,076	<i>3,816</i>
Other donations	125	<i>346</i>
	24,007	<i>32,401</i>

Direct costs on Two Waters Activities includes:

	Total costs Year ended 31 Aug 2021	<i>Total costs Year ended 31 Aug 2020</i>
	£	£
Course expenses	66	160
Equipment repairs and renewals	388	-
	454	160

Indirect costs includes:

	Total costs Year ended 31 Aug 2021	<i>Total costs Year ended 31 Aug 2020</i>
	£	£
Premises	8,347	6,285
Administrative costs	3,340	3,042
Governance costs	2,182	1,760
	13,869	11,087

Governance costs includes:

	Total costs Year ended 31 Aug 2021	<i>Total costs Year ended 31 Aug 2020</i>
	£	£
Insurance - buildings	1,217	1,040
Insurance - minibus	245	-
Independent examination	720	720
	2,182	1,760

6. Expenditure on raising funds

	Unrestricted Funds Year ended 31 Aug 2021 £	Restricted Funds Year ended 31 Aug 2021 £	Total Funds Year ended 31 Aug 2021 £
Direct costs	825	-	825
Indirect costs	459	-	459
	1,284	-	1,284

	<i>Unrestricted Funds Year ended 31 Aug 2020 £</i>	<i>Restricted Funds Year ended 31 Aug 2020 £</i>	<i>Total Funds Year ended 31 Aug 2020 £</i>
Direct costs	<i>419</i>	-	<i>419</i>
Indirect costs	<i>141</i>	-	<i>141</i>
	<i>560</i>	-	<i>560</i>

7. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Aug 2021 £	Restricted Funds Year ended 31 Aug 2021 £	Total Funds Year ended 31 Aug 2021 £
Group activities			
Direct costs	24,007	-	24,007
Indirect costs	11,985	1,380	13,365
	35,992	1,380	37,372
Two Waters Activities			
Direct costs	454	-	454
Indirect costs	253	-	253
	707	-	707
	36,699	1,380	38,079
	<i>Unrestricted Funds Year ended 31 Aug 2020 £</i>	<i>Restricted Funds Year ended 31 Aug 2020 £</i>	<i>Total Funds Year ended 31 Aug 2020 £</i>
Group activities			
Direct costs	<i>32,401</i>	-	<i>32,401</i>
Indirect costs	<i>10,892</i>	-	<i>10,892</i>
	<i>43,293</i>	-	<i>43,293</i>
Two Waters Activities			
Direct costs	<i>160</i>	-	<i>160</i>
Indirect costs	<i>54</i>	-	<i>54</i>
	<i>214</i>	-	<i>214</i>
	<i>43,507</i>	-	<i>43,507</i>

8. Tangible fixed assets

	Minibus £	Total £
Cost		
At 1 September 2020	-	-
Additions in the period	3,000	3,000
At 31 August 2021	3,000	3,000
Two Waters Activities		
At 1 September 2020	-	-
Indirect costs	208	208
At 31 August 2021	208	208
At 1 September 2020	-	-
At 31 August 2021	2,792	2,792

9. Debtors and prepayments

	Total costs 31 Aug 2021 £	<i>Total costs 31 Aug 2020 £</i>
Prepayments	2,029	<i>3,928</i>
	2,029	<i>3,928</i>

10. Creditors – amounts falling due within one year

	Total costs 31 Aug 2021 £	<i>Total costs 31 Aug 2020 £</i>
Accounts payable	612	<i>612</i>
Accruals	720	<i>720</i>
	1,332	<i>1,332</i>

11. Analysis of charity funds

	Balance brought forward Year ended 31 Aug 2021 £	Income received in year Year ended 31 Aug 2021 £	Amounts expended in year Year ended 31 Aug 2021 £	Transfer between funds Year ended 31 Aug 2021 £	Balance carried forward Year ended 31 Aug 2021 £
Unrestricted funds					
General funds	54,100	51,353	(37,983)	-	67,470
Total unrestricted funds	54,100	51,353	(37,983)	-	67,470
Restricted funds					
Benches	1,380	-	(1,380)	-	-
Total restricted funds	1,380	-	(1,380)	-	-
Total funds	55,480	51,353	(39,363)	-	67,470

Benches funds

This was a grant from the local council to support the purchase of benches.

	<i>Balance brought forward</i> <i>Year ended</i> <i>31 Aug 2020</i> £	<i>Income received in year</i> <i>Year ended</i> <i>31 Aug 2020</i> £	<i>Amounts expended in year</i> <i>Year ended</i> <i>31 Aug 2020</i> £	<i>Transfer between funds</i> <i>Year ended</i> <i>31 Aug 2020</i> £	<i>Balance carried forward</i> <i>Year ended</i> <i>31 Aug 2020</i> £
Unrestricted funds					
General funds	<i>42,397</i>	<i>55,770</i>	<i>(44,067)</i>	-	<i>54,100</i>
Total unrestricted funds	<i>42,397</i>	<i>55,770</i>	<i>(44,067)</i>	-	<i>54,100</i>
Restricted funds					
Banches	-	<i>1,380</i>	-	-	<i>1,380</i>
Total restricted funds	-	<i>1,380</i>	-	-	<i>1,380</i>
Total funds	<i>42,397</i>	<i>57,150</i>	<i>(44,067)</i>	-	<i>55,480</i>

12. Analysis of net assets

	Unrestricted Funds	Restricted Funds	Total Funds
	Year ended 31 Aug 2021	Year ended 31 Aug 2021	Year ended 31 Aug 2021
	£	£	£
Fixed assets	2,792	-	2,792
Current assets	66,010	-	66,010
Current liabilities	(1,332)	-	(1,332)
	67,470	-	67,470

	<i>Unrestricted Funds</i>	<i>Restricted Funds</i>	<i>Total Funds</i>
	<i>Year ended 31 Aug 2020</i>	<i>Year ended 31 Aug 2020</i>	<i>Year ended 31 Aug 2020</i>
	£	£	£
Current assets	<i>55,432</i>	<i>1,380</i>	<i>56,812</i>
Current liabilities	<i>(1,332)</i>	-	<i>(1,332)</i>
	<i>54,100</i>	<i>1,380</i>	<i>55,480</i>

12. Trustee remuneration

During the year, no Trustee received any remuneration (2020 - £NIL). No members of the Board of Trustees

received reimbursement of expenses related to attendance at trustee meetings (2020 - £NIL).

13. Related party transactions

During the year there were no related party transactions (2020 - £NIL).