

COMPANY REGISTRATION NUMBER: 01417036

CHARITY REGISTRATION NUMBER: 508551

**Teesside Ability Support Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021**

Teesside Ability Support Centre
Company Limited by Guarantee
Financial Statements

Year ended 31 March 2021

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Teesside Ability Support Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the company for the year ended 31 March 2021 .

Reference and administrative details

Registered charity name	Teesside Ability Support Centre	
Charity registration number		508551
Company registration number		01417036
Principal office and registered office	Acklam Road Middlesbrough TS5 4EG	

The trustees

Mrs A Heath
Mrs V Wells
Mrs M Annett
Mr M Nelson
Mr V Farrell
Mr D B I Nicholson
Mrs A Osbourne
Mr S Sidgwick
Mrs L Sidgwick

Independent examiner Martin Firth BA (Hons), FCA

Structure, governance and management

Governing document

The charity is governed by its Memorandum and Articles of Association.

Governing body

The trustees, who are required under the Articles to serve as members of the charity, are elected at a full trustees' meeting and required to meet specifications concerning eligibility, personal competence, specialist skills and local availability.

Trustee-training

New trustees are inducted into the working environment of the charity, and also of the company as a registered charity, including trustees' policy and procedures.

Organisational management

The trustees meet monthly to determine the general policy of the charity and review its overall management and control for which they are legally responsible.

Risk management

The trustees have conducted their own review of the major risks to which the charity is exposed. External risks to funding will be mitigated by allowing for diversification of funding and activities. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Objectives and activities

Objectives and aims

To promote and provide care opportunities for social development to adults with disabilities.

Strategic aim and objectives

The charity's strategic aim is the attainment of providing the best possible care, support and opportunities for adults with disabilities. The individuals that attend the centre can develop their social skills through interaction with large groups and other individuals.

Principal activity

The charity's principal activity continues to be the provision of care and opportunities for the social development to adults with disabilities.

Achievements and performance

Achievements and performance

As we entered the financial year Covid 19 restrictions made accurate financial planning impossible. At the beginning of the financial year we had no indication of how long our Local Authority customers would be able to continue to support us whilst we were unable to deliver a service to our users.

Between March and September 2020 we designed and delivered a new transport based service to get users out into the community and to provide, much valued, respite for carers.

Due to the continuing support from our Local Authority Customers, in the form of block funding and infection control grants, we were able to bring the buildings based service out of lockdown in September 2020 and to welcome back, almost, fifty percent of our service users.

Throughout the whole financial year we achieved enough block funding to be able to protect our reserve levels and this will ensure that we can survive into 2021/22 when this support is due to end.

In the year in question we also attracted donations and grants from a number of individuals and organisations both financial and in kind and we were very grateful for their generosity.

We have had input from established volunteers and we are grateful for all their help and support.

We retain our good reputation with Service Users (Members), Carers and our Local Authority customers. Both Middlesbrough and Stockton Councils continue to contract with us which gives us security of tenure.

Public Benefit

The trustees are delighted that the organisation has been able to continue to benefit disabled adults this year. Membership remained high with 103 current Members.

Financial review

Financial Review

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be between 3 and 6 months of the resources expended, which equates to approximately £197,103 to £394,206 in general funds. At this level, the trustees feel that they would be able to continue the current activities of the charity in the event of a significant reduction in funding, in the medium term

Investment powers, policy and performance

The Trustees believe that cash deposits and the purchasing of stock market linked investment trusts are the most appropriate policies for investing funds. The portfolio is considered to be conservative risk. Other funds are held as cash deposits.

Plans for future periods

Covid 19 has and will continue to present the charity with significant challenges, not least, ensuring its financial sustainability when block funding support ends in 2021. There is likely to be a gap between block funding support ending and our aim of achieving full occupancy once again.

As we emerge from the pandemic the Trustees are focussed on recovery and getting as many users back into the service as possible, within any legal restrictions that may still be in place.

The trustees are planning to spend more of the bequest monies that were received in 2019, now that the immediate future financial security of the charity has been secured.

The Charity plans to continue the activities outlined above in the coming year subject to continued satisfactory funding arrangements.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 30 July 2021 and signed on behalf of the board of trustees by:

Mrs M Annett Chair of Trustees

Teesside Ability Support Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Teesside Ability Support Centre

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Teesside Ability Support Centre ('the company') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act. **Independent examiner's statement**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Martin Firth BA (Hons), FCA Independent Examiner

Chipchase Manners

384 Linthorpe Road

Middlesbrough

TS5 6HA

30 July 2021

Teesside Ability Support Centre
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2021

		2021		2020	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Bequest and voluntary income	5	21,122	43,214	64,336	123,895
Charitable activities	6	818,740	–	818,740	841,452
Investment income	7	1,435	–	1,435	1,961
Activities for generating funds	8	26,519	–	26,519	69,903
Total income		867,816	43,214	911,030	1,037,211
Expenditure					
Expenditure on charitable activities	9,10	(789,730)	(36,726)	(826,456)	(949,952)
Other expenditure	12	1,317	–	1,317	(28)
Total expenditure		(788,413)	(36,726)	(825,139)	(949,980)
Net gains/(losses) on investments	13	9,847	–	9,847	(5,757)
Net income and net movement in funds		89,250	6,488	95,738	81,474
Reconciliation of funds					
Total funds brought forward		782,190	–	782,190	700,716
Total funds carried forward		871,440	6,488	877,928	782,190

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Teesside Ability Support Centre
Company Limited by Guarantee
Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	19	365,558	417,440
Investments	20	102,934	93,243
		-----	-----
		468,492	510,683
Current assets			
Stocks	21	1,222	1,063
Debtors	22	64,284	70,135
Cash at bank and in hand		365,857	279,284
		-----	-----
		431,363	350,482
Creditors: amounts falling due within one year	23	(21,927)	(78,975)
		-----	-----
Net current assets		409,436	271,507
		-----	-----
Total assets less current liabilities		877,928	782,190
		-----	-----
Net assets		877,928	782,190
		-----	-----
Funds of the charity			
Restricted funds		6,488	—
Unrestricted funds		871,440	782,190
		-----	-----
Total charity funds	25	877,928	782,190
		-----	-----

For the year ending 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 ;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements .

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Teesside Ability Support Centre
Company Limited by Guarantee
Statement of Financial Position *(continued)*

31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 30 July 2021 , and are signed on behalf of the board by:

Mrs M Annett Chair of Trustees

Teesside Ability Support Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The company is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Acklam Road, Middlesbrough, TS5 4EG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income: - income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably. - legacy income is recognised when receipt is probable and entitlement is established. - income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers. - income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates: - expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods. - expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities. - other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Plant and machinery	-	12% reducing balance
Motor vehicles	-	25% reducing balance

Leasehold properties are depreciated over the life of the lease.

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses. Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted. Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses. Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted. Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets. For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the company are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Teesside Ability Support Centre is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

5. Bequest and voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	1,524	3,261	4,785
Legacies			
Bequests and legacies	—	—	—
Grants			
Grants	19,598	39,953	59,551
	-----	-----	-----
	21,122	43,214	64,336
	-----	-----	-----

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	344	–	344
Legacies			
Bequests and legacies	112,612	–	112,612
Grants			
Grants	10,939	–	10,939
	123,895	–	123,895

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Middlesbrough Day Care Block	505,049	505,049	412,432	412,432
Stockton Day Care Block	180,514	180,514	173,888	173,888
Dalby View Day Care Block	2,954	2,954	9,562	9,562
Direct Payments and other income	94,254	94,254	128,599	128,599
Transport income (members/fuel/rebate)	34,443	34,443	116,971	116,971
North Yorkshire Day Care Block	1,526	1,526	–	–
	818,740	818,740	841,452	841,452

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Income from listed investments	129	129	309	309
Bank interest received	1,306	1,306	1,652	1,652
	1,435	1,435	1,961	1,961

8. Activities for generating funds

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other services and sales	16,614	16,614	58,895	58,895
Income from fundraising events	5,022	5,022	10,768	10,768
Miscellaneous income	4,883	4,883	240	240
	26,519	26,519	69,903	69,903

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Centre activities and subsistence	25,182	24,779	49,961
Centre maintenance and development	52,773	11,947	64,720
Care and development activities	466,619	–	466,619
Travelling and vehicle maintenance	27,795	–	27,795
Support costs	217,361	–	217,361
	-----	-----	-----
	789,730	36,726	826,456
	----	----	----
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Centre activities and subsistence	63,889	–	63,889
Centre maintenance and development	105,698	–	105,698
Care and development activities	511,782	–	511,782
Travelling and vehicle maintenance	49,490	–	49,490
Support costs	219,093	–	219,093
	----	----	----
	949,952	–	949,952
	-----	----	-----

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Centre activities and subsistence	49,961	–	49,961	63,889
Centre maintenance and development	64,720	–	64,720	105,698
Care and development activities	466,619	–	466,619	511,782
Travelling and vehicle maintenance	27,795	–	27,795	49,490
Governance costs	–	217,361	217,361	219,093
	-----	-----	-----	-----
	609,095	217,361	826,456	949,952
	-----	-----	-----	-----

11. Analysis of support costs

	Support costs £	Total 2021 £	Total 2020 £
Staff costs	138,879	138,879	143,916
Premises	4,627	4,627	2,728
Communications and IT	5,098	5,098	6,294
General office	2,267	2,267	1,233
Finance costs	403	403	407
Governance costs	66,087	66,087	64,515
	-----	-----	-----
	217,361	217,361	219,093
	-----	-----	-----

12. Other expenditure

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Loss on disposal of tangible fixed assets				

held for charity's own use

(1,317)

(1,317)

28
—

28
--

13. Net gains/(losses) on investments

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fair value gain/(loss) on listed investments	9,847	9,847	(5,757)	(5,757)

14. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	60,640	55,708
(Gains)/loss on disposal of tangible fixed assets	(1,317)	28

15. Auditors remuneration

	2021 £	2020 £
Fees payable for the audit of the financial statements	—	3,840

16. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,760	24

17. Particulars of employees

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	547,445	569,817
Social security costs	38,194	39,630
Employer contributions to pension plans	17,638	18,292
	603,277	627,739

The average head count of employees during the year was 29 (2020: 31). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
All employees	29	31

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

18. Trustee remuneration and expenses

No salaries or wages have been paid to the trustees during the year. No trustee or employee was remunerated with more than £60,000 during the year.

19. Tangible fixed assets

	Short leasehold property £	Plant and machinery £	Motor vehicles £	Total £
Cost				
At 1 April 2020	131,830	335,327	432,048	899,205
Additions	–	9,441	–	9,441
Disposals	–	–	(29,612)	(29,612)
At 31 March 2021	131,830	344,768	402,436	879,034
Depreciation				
At 1 April 2020	–	245,126	236,639	481,765
Charge for the year	–	11,959	48,681	60,640
Disposals	–	–	(28,929)	(28,929)
At 31 March 2021	–	257,085	256,391	513,476
Carrying amount				
At 31 March 2021	131,830	87,683	146,045	365,558
At 31 March 2020	131,830	90,201	195,409	417,440

20. Investments

	Listed Investments £
Cost or valuation	
At 1 April 2020	93,243
Additions	(156)
Fair value movements	9,847
At 31 March 2021	102,934
Impairment	
At 1 April 2020 and 31 March 2021	
Carrying amount	
At 31 March 2021	102,934
At 31 March 2020	93,243

All investments shown above are held at valuation.

Financial assets held at fair value

Listed investments are measured at their fair value at the year end.

21. Stocks

	2021 £	2020 £
Raw materials	1,222	1,063

22. Debtors

	2021 £	2020 £
Trade debtors	57,996	63,261
Prepayments and accrued income	6,288	6,874

64,284

70,135

23. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	800	60,768
Accruals and deferred income	4,141	3,840
Social security and other taxes	13,167	10,243
Other creditors	3,819	4,124
	-----	-----
	21,927	78,975
	-----	-----

24. Pensions and other post retirement benefits

The amounts recognised in income or expenditure as an expense in relation to defined contribution plans was £17,638 (2020: £18,292).

25. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Gains and losses	At 31 March 2021
	£	£	£	£	£
General funds	608,234	867,816	(788,413)	9,847	697,484
Fixed asset fund	173,956	—	—	—	173,956
	-----	-----	-----	-----	-----
	782,190	867,816	(788,413)	9,847	871,440
	-----	-----	-----	-----	-----
	At 1 April 2019	Income	Expenditure	Gains and losses	At 31 March 2020
	£	£	£	£	£
General funds	526,860	1,036,211	(949,080)	(5,757)	608,234
Fixed asset fund	173,856	1,000	(900)	—	173,956
	-----	-----	-----	-----	-----
	700,716	1,037,211	(949,980)	(5,757)	782,190
	-----	-----	-----	-----	-----

Purposes of unrestricted funds

The general funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds to enable the charity to fulfil its objectives, to meet existing commitments and to provide a reasonable working capital base.

The fixed asset fund has been setup to assist in identifying those funds that are not free funds and represent the cost of tangible assets to be purchased by the charity from funds designated for that purpose.

Restricted funds

	At 1 April 2020	Income	Expenditure	Gains and losses	At 31 March 2021
	£	£	£	£	£
Department of Transport minibus fund	–	43,214	(36,726)	–	6,488
	---	-----	----	---	----
	At 1 April 2019	Income	Expenditure	Gains and losses	At 31 March 2020
	£	£	£	£	£
Department of Transport minibus fund	–	–	–	–	–
	---	---	---	---	---

Purposes of restricted funds

The restricted funds are received for specific expenses by the charity.

	Fund receipts	Fund expenditure	Balance
	£	£	£
Covid-19 Community Foundation Grant	(4,985)	(4,985)	–
Covid-19 National Lottery Fund Grant	(4,120)	(4,113)	(7)
The Boshier-Hinton Foundation Trust	(1,279)	(545)	(734)
Middlesbrough Carers Fund	(5,000)	(3,606)	(1,394)
Catherin Cookson Charitable Trust	(500)	(332)	(168)
Middlesbrough Grants	(10,000)	(10,000)	–
Redcar & Cleveland IPC Grant	(1,100)	(1,100)	–
YALF Sport Grant	(3,045)	(3,021)	(24)
Sport Grant	(9,924)	(9,024)	(900)
Laura Hughes	(3,261)	–	(3,261)
	-----	-----	-----
	(43,214)	(36,726)	(6,488)

26. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Tangible fixed assets	468,492	–	468,492
Current Assets	424,875	6,488	431,363
Creditors less than 1 year	(21,927)	–	(21,927)
	-----	-----	-----
Net assets	871,440	6,488	877,928
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	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Tangible fixed assets	510,683	–	510,683
Current Assets	350,482	–	350,482
Creditors less than 1 year	(78,975)	–	(78,975)
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Net assets	782,190	–	782,190
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27. Related parties

During the year £8,166 (2020: £15,852) was paid to a connected company of which a trustee is a director. The amounts were paid in relation to training services and are deemed to be at arms length.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.