

THORNHAM FIELD CENTRE TRUST

T/A BEYOND THE WALL

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2019

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

Trustees

D Erith
Mrs A Hosford
D Kearsley
Dr J Gowland
Mrs W Missons

Charity number

292229

Principal address

Thornham Field Centre Trust
Thornham Magna
Eye
Suffolk
IP23 8HH

Independent examiner

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

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
CONTENTS

	Page
Trustees' report	1 - 3
Independent examiner's report	4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 16

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

FOR THE YEAR ENDED 31 AUGUST 2019

The trustees present their report and financial statements for the year ended 31 August 2019.

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

Objectives and activities

Aim and Purpose

Beyond the Wall is a charitable educational project based on the Thornham Estate in North Suffolk. We work primarily with young people with mixed disabilities but do not preclude adults who continue to face barriers to learning and living in the community.

Objectives and Activities

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

Considering the Charity Commission's guidance on Public Benefit, our activities focus upon skills for life and upon the application of practical and theoretical teaching of students to enable a measurable degree of social, intellectual and co-ordination facility for various levels of need. Our avowed objective, in addition, is to facilitate transition of students into jobs or occupations, voluntary or otherwise, by our interaction with associates and providers.

We are very aware of the increasing need to focus on the transition from schools to higher learning or supported and/or volunteer employment and in the last year we have made progress towards this.

Our Mission

Is the pursuit of the following principles:

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

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

Significant activities

What we do and where we do it

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

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

Grantmaking

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

Volunteers

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

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

FOR THE YEAR ENDED 31 AUGUST 2019

Achievements and performance

Charitable activities

Clients

Numbers: clients come and go but numbers generally remain static though our target would be an overall increase.

Client rates have been adjusted to reflect the amount of support and personal care needed and transport costs have also been rationalised to properly cover the pick-up distance from point to delivery at our premises.

Service Plan examples tailored for each client are in the process of preparation and will provide comprehensive information and feedback.

Suffolk Dynamic Purchasing

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

Staffing

Trustees are very conscious of the loyal and competent service provided by all current members of staff and volunteers who numbers have risen in the past year to 3 full-time workers and 2 part-time workers.

Resources

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

Financial review

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The Board consider this amounts to at least £40,000 (2018 - £40,000) for the year-end.

Principal funding sources

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

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

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

Structure, governance and management

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

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

D Erith

Mrs A Hosford

D Kearsley

Lady J Henniker

(Retired 30 June 2019)

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

FOR THE YEAR ENDED 31 AUGUST 2019

Dr J Gowland
Mr J Michalak
Mrs W Missons

(Retired 30 June 2019)

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

Governance

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

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

.....
Mrs A Hosford
Trustee
Dated:

.....
Mr J Michalak
Trustee
Dated:.....

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

I report to the trustees on my examination of the financial statements of Thornham Field Centre Trust (the trust) for the year ended 31 August 2019.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

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

Waveney Accountants Limited

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

Dated:

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 AUGUST 2019

		Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	1,040	17,790	18,830	8,103
Charitable activities	4	134,482	-	134,482	131,812
Investments	5	1,549	-	1,549	1,706
Total income		137,071	17,790	154,861	141,621
<u>Expenditure on:</u>					
Raising funds	6	527	-	527	117
Charitable activities	7	125,224	13,600	138,824	128,988
Total resources expended		125,751	13,600	139,351	129,105
Net gains/(losses) on investments	11	-	(5,347)	(5,347)	116
Net income/(expenditure) for the year/ Net movement in funds		11,320	(1,157)	10,163	12,632
Fund balances at 1 September 2018		124,984	31,353	156,337	143,705
Fund balances at 31 August 2019		136,304	30,196	166,500	156,337

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

All income and expenditure derive from continuing activities.

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

AS AT 31 AUGUST 2019

	Notes	2019 £	£	2018 £	£
Fixed assets					
Intangible assets	12		800		1,200
Tangible assets	13		11,218		14,286
Investments	14		25,104		29,665
			<u>37,122</u>		<u>45,151</u>
Current assets					
Debtors	16	7,878		14,765	
Cash at bank and in hand		123,961		101,163	
		<u>131,839</u>		<u>115,928</u>	
Creditors: amounts falling due within one year	17	(2,461)		(4,742)	
Net current assets			129,378		111,186
Total assets less current liabilities			<u>166,500</u>		<u>156,337</u>
Income funds					
Restricted funds - general	18		30,196		31,353
Unrestricted funds			136,304		124,984
			<u>166,500</u>		<u>156,337</u>

The financial statements were approved by the Trustees on

.....
Mrs A Hosford
Trustee

.....
Mr J Michalak
Trustee

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2019

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

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

1.4 Incoming resources

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

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

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

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2019

1 Accounting policies

(Continued)

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Intangible fixed assets other than goodwill

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

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

Website	25% per annum
---------	---------------

1.7 Tangible fixed assets

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

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

Freehold land and buildings	
Plant and equipment	25% per annum
Motor vehicles	25% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.8 Fixed asset investments

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

1.9 Impairment of fixed assets

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

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.10 Cash and cash equivalents

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

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2019

1 Accounting policies

(Continued)

1.11 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.12 Employee benefits

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

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

1.13 Retirement benefits

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

2 Critical accounting estimates and judgements

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

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

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

FOR THE YEAR ENDED 31 AUGUST 2019

3 Donations and legacies

	Unrestricted funds	Restricted funds general	Total	Total
	2019	2019	2019	2018
	£	£	£	£
Fundraising/donations	540	-	540	1,568
Grants receivable	500	17,790	18,290	6,535
	<hr/>	<hr/>	<hr/>	<hr/>
	1,040	17,790	18,830	8,103
	<hr/>	<hr/>	<hr/>	<hr/>
For the year ended 31 August 2018	1,568	6,535		8,103
	<hr/>	<hr/>		<hr/>
Grants receivable for core activities				
Alfred Williams C T	500	-	500	-
MSDC	-	1,800	1,800	-
CDS Action	-	950	950	-
Lottery Fund	-	10,000	10,000	-
BDB Pitmans	-	2,500	2,500	-
Suffolk Community Foundation	-	2,000	2,000	-
Suffolk County Council	-	540	540	-
Other	-	-	-	6,535
	<hr/>	<hr/>	<hr/>	<hr/>
	500	17,790	18,290	6,535
	<hr/>	<hr/>	<hr/>	<hr/>

4 Charitable activities

	2019	2018
	£	£
Educational activities and associated services	123,643	123,271
Trading income	10,839	8,541
	<hr/>	<hr/>
	134,482	131,812
	<hr/>	<hr/>

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2019

5 Investments

	Unrestricted funds	Total
	2019	2018
	£	£
Income from unlisted investments	785	1,662
Interest receivable	764	44
	<hr/>	<hr/>
	1,549	1,706
	<hr/>	<hr/>

6 Raising funds

	Unrestricted funds	Total
	2019	2018
	£	£
<u>Fundraising and publicity</u>		
Advertising	527	117
	<hr/>	<hr/>
	527	117
	<hr/>	<hr/>

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2019

7

Charitable activities

	2019	2019	Total 2019	Total 2018
	£	£	£	£
Staff costs	85,557	-	85,557	78,842
Depreciation and impairment	131	3,016	3,147	4,544
Rates and water	1	127	128	440
Light and heat	-	955	955	4,727
Motor expenses: fuel	-	1,860	1,860	1,582
Motor expenses: services and repairs	-	3,946	3,946	5,292
Sanitary, sharps, nappy disposal	-	346	346	346
Insurance	-	2,110	2,110	3,100
Client training resources	-	5,405	5,405	3,082
Hort. resources	-	425	425	250
Rent	-	3,960	3,960	3,960
Tutor costs	-	2,100	2,100	1,850
Consumables	-	1,023	1,023	786
Sundries	-	384	384	251
Major repairs	-	4,297	4,297	1,798
Cleaning	-	4,903	4,903	4,966
Other charitable expenditure	-	15,246	15,246	10,214
	85,689	50,103	135,792	126,030
Share of governance costs (see note 8)	3,032	-	3,032	2,958
	88,721	50,103	138,824	128,988
Analysis by fund				
Unrestricted funds	88,590	36,634	125,224	120,358
Restricted funds - general	131	13,469	13,600	8,630
	88,721	50,103	138,824	128,988
For the year ended 31 August 2018				
Unrestricted funds	81,801	38,557		120,358
Restricted funds - general	-	8,630		8,630
	81,801	47,187		128,988

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2019

8 Support costs

	Support costs	Governance costs	2019	2018
	£	£	£	£
Legal and professional	-	1,620	1,620	1,500
Post and stationery	-	107	107	139
I.T.	-	1,305	1,305	1,319
	<u>-</u>	<u>3,032</u>	<u>3,032</u>	<u>2,958</u>
	<u>-</u>	<u>3,032</u>	<u>3,032</u>	<u>2,958</u>
Analysed between				
Charitable activities	-	3,032	3,032	2,958
	<u>-</u>	<u>3,032</u>	<u>3,032</u>	<u>2,958</u>

9 Trustees

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

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2019	2018
	Number	Number
	7	7
	<u>7</u>	<u>7</u>

Employment costs

	2019	2018
	£	£
Wages and salaries	77,011	70,494
Other pension costs	1,346	1,148
	<u>78,357</u>	<u>71,642</u>

11 Net gains/(losses) on investments

	Restricted funds general	Total
	2019	2018
	£	£
Gain/(loss) on sale of investments	(5,347)	116
	<u>(5,347)</u>	<u>116</u>

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2019

12 Intangible fixed assets

	Website £
Cost	
At 1 September 2018 and 31 August 2019	2,000
	<hr/>
Amortisation and impairment	
At 1 September 2018	800
Amortisation charged for the year	400
	<hr/>
At 31 August 2019	1,200
	<hr/>
Carrying amount	
At 31 August 2019	800
	<hr/>
At 31 August 2018	1,200
	<hr/>

13 Tangible fixed assets

	Freehold land and buildings £	Plant and equipment £	Motor vehicles £	Total £
Cost				
At 1 September 2018	11,298	17,056	4,400	32,754
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2019	11,298	17,056	4,400	32,754
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation and impairment				
At 1 September 2018	5,318	11,756	1,714	18,788
Depreciation charged in the year	598	1,325	825	2,748
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2019	5,916	13,081	2,539	21,536
	<hr/>	<hr/>	<hr/>	<hr/>
Carrying amount				
At 31 August 2019	5,382	3,975	1,861	11,218
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2018	5,980	5,620	2,686	14,286
	<hr/>	<hr/>	<hr/>	<hr/>

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2019

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 September 2018	29,665
Additions	546
Valuation changes	(5,347)
	<hr/>
At 31 August 2019	24,864
	<hr/>
Carrying amount	
At 31 August 2019	24,864
	<hr/>
At 31 August 2018	29,665
	<hr/>

15 Financial instruments	2019 £	2018 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	7,878	14,765
Equity instruments measured at cost less impairment	25,104	29,665
	<hr/>	<hr/>
Carrying amount of financial liabilities		
Measured at amortised cost	1,690	3,252
	<hr/>	<hr/>

16 Debtors	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	7,878	14,765
	<hr/>	<hr/>

17 Creditors: amounts falling due within one year	2019 £	2018 £
Other taxation and social security	771	1,490
Trade creditors	190	1,752
Other creditors	1,500	1,500
	<hr/>	<hr/>
	2,461	4,742
	<hr/>	<hr/>

THORNHAM FIELD CENTRE TRUST
T/A BEYOND THE WALL
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2019

18 Restricted funds

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

	Balance at 1 September 2018	Movement in funds			Balance at 31 August 2019
	£	Incoming resources	Resources expended	Revaluations, gains and losses	£
General restricted	30,623	17,790	(13,469)	(5,347)	29,597
Disabled Access	730	-	(131)	-	599
	-				-
	<u>31,353</u>	<u>17,790</u>	<u>(13,600)</u>	<u>(5,347)</u>	<u>30,196</u>

19 Analysis of net assets between funds

	Unrestricted funds 2019	Restricted funds 2019	Total 2019	Total 2018
	£	£	£	£
Fund balances at 31 August 2019 are represented by:				
Intangible fixed assets	800	-	800	1,200
Tangible assets	10,619	599	11,218	14,286
Investments	240	24,864	25,104	29,665
Current assets/(liabilities)	124,645	4,733	129,378	111,186
	<u>136,304</u>	<u>30,196</u>	<u>166,500</u>	<u>156,337</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).