

Play Bradford

Charity number 1122592

A company limited by guarantee number 05845461

Annual Report and Financial Statements for the year ended 31 March 2021



West Yorkshire Community Accounting Service

Play Bradford

Annual Report and Financial Statements for the year ended 31 March 2021

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Prepared by West Yorkshire Community Accounting Service

Play Bradford

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Michael Wragg	Chair	
Peter Home	Secretary	
John Cole	Treasurer	
Nicky Lannen		
Jenny Jowle		Appointed July 2020
Christopher Windsor		Appointed July 2020
Maureen Holmes		Resigned July 2020
Charity number	1122592	Registered in England and Wales
Company number	05845461	Registered in England and Wales

Registered and principal address	Bankers
Office V22 Inspire Bradford Business Park Newlands House One Newlands Way Bradford BD10 0JE	Barclays Bank Plc 10 Market Street Bradford BD1 1NR

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 13 June 2006. It is governed by a memorandum and articles of association as amended on 11 May 2020 and 19 May 2020. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £10.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Play Bradford

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's objects

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, disability or social circumstances, with the object of improving their conditions of life.

The charity's main activities

Play Bradford PB – prides itself on delivering a range of community play related activities from their main coordinating hub The Big Swing. The Big Swing is a long-standing adventure play facility for children and young people from the age of five years. Our primary focus is the out of hours offer, providing open access, free play to the local community and wider Bradford District.

Typical activities: den and structure building, outdoor cooking, elemental play, large American style swing, from which the children named the playground, and an inclusive range of playful activities from promoting risk and challenge.

We also deliver community adventurous play in open spaces and parks, aiming to provide maximum access to safe play for a wide participative audience. Across the various strands of play work the Charity delivers, it is our belief that the medium of outdoors adventure play responds to the child's instinct to experience risk in their play, whilst facilitating opportunities to do so in compliance with health and safety and risk management policy.

Our service remains free at the point of delivery, operating within some of Bradford District's most disadvantaged and culturally challenged areas of the city.

Our key ambition as a service is to normalise play, improve the lives of children and young people through the provision of adventure play as a district-wide offer.

We are a high impact service with a normal throughput of 10,000 children and young people across the service. This year has seen a dramatic reduction in the attendance due to the modifications the service has made as a result of the Covid 19 Pandemic,

Public benefit statement

In delivering our activities the trustees give serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education, health, citizenship and community development.

Achievements and performance

During this year the Covid 19 Pandemic and National response to the disease meant we had to make some changes to how our service delivered on its objectives.

We entered the final year of the children in need programme, this was an inclusive programme of play supporting children with multiple needs. The National Community Lottery Fund invests the Bradford Community Play Partnership BCPP – Play Bradford is the lead agent for this piece of work, as well as other investors who support the medium of play. Our play service responds to children socialising, building positive friendship groups through this medium, as a result much of the face-face delivery was suspended in the short-term with smaller group play when possible.

At the start of the new financial year, the service was in full lockdown. This was a decision made by the Board to place all staff on furlough. The furlough grant scheme was very welcome. From June 1 there was a skeletal staff of management and senior personnel who determined how the service would operate moving forward.

Play Bradford

Trustees' report (continued) for the year ended 31 March 2021

Achievements and performance continued

Some Covid response money was generated, the National Lottery Community Thrive and the Leeds Community Foundation Response Fund.

The Community Thrive programme, enabled us to transform a dead space into a natural fun zone, our aim to use this space as a natural recovery point for children as they re-entered their normal lives.

The Response Fund, helped the charity to refocus, adapt and implement new ways of working for the foreseeable future.

Despite the service operating outdoors, there was still the necessity to maintain a high standard of cleanliness across the whole service, invest in PPE and introduce sanitised stations across the playground.

From July 1 we commenced with 'bubble play' outdoors in small groups of 6 – we only focused our service on those most needy families. Thanks to BMDC HAFP award and the Coop Food Poverty scheme we were able to place food at the heart of the service for most of the year. This including feeding children hot teatime meals and delivering much needed food parcels across the Ravenscliffe Community.

As the service slowly resumed and was able to safely increase numbers for the summer, we maintained our face-face support, targeted intervention and community street play in areas of deprivation. The service did not enter into another full lockdown, however, some staff were semi-furloughed as the National landscape continued to change.

The community outreach programme, favoured smaller street and estate play sessions wherever possible, not engaging in large parks or open events.

As we neared the Spring of 2021 – there was a shift in approach as we planned for resuming a near normal service from Easter leading into the summer 2021.

Our new building was completed February 2021, and now provides a fabulous new space on which to extend our play offer further. Thanks to Sport England's Asset Investment, this space provides endless indoor opportunities, a fully fitted kitchen ensures we can continue to feed children, and further create a free-flowing indoor interactive play space for parties, schools and groups to hire.

Despite the challenges across the year, the Furlough Grant scheme provided a much welcomed safety net for the charity, our existing investors were most helpful during the pandemic, enabling the service to continue to operate and thrive.

As the charity enters the new financial year, we have lost unrestricted generated income due to the schools being closed, the long-term financial impact of this loss, remains to be seen as we recover from a turbulent year.

Financial review

The net expenditure for the year was £6,442, including net income of £113,777 on unrestricted funds and net expenditure of £120,219 on restricted funds, after transfers.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £22,524.

The trustees aim to maintain sufficient reserve funds to cover between 3 and 6 months operating expenditure.

The trustees consider the core operating costs to be £120,000, making the policy levels £30,000 to £60,000.

The trustees review the reserves held every three months.

Whilst the charity's activities have been adversely affected by the Covid 19 pandemic, the trustees have reviewed the financial position of the charity and are satisfied that there are no material uncertainties so significant as to cast doubt over the ability of the charity to continue to operate as a going concern.

Play Bradford

Trustees' report (continued) for the year ended 31 March 2021

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- 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;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on 10/12/2021

John Cole (Trustee)

Play Bradford

Independent examiner's report to the trustees of Play Bradford

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages 7 to 15.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the charitable 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 your charity's accounts as carried out under section 145 of the Charities Act ('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 charitable 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 ACIE which is one of the listed bodies.

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:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts 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 accounts 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.

Simon Bostrom FCIE

10/12/2021

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Play Bradford

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	1,000	295,561	296,561	382,078
Sales and fees		1,111	-	1,111	12,108
Other Income		50	-	50	-
Bank interest		33	-	33	9
Total income		<u>2,194</u>	<u>295,561</u>	<u>297,755</u>	<u>394,195</u>
Expenditure on:					
Salaries, NIC and pensions	(3)	-	165,739	165,739	179,974
Payroll charges		-	1,027	1,027	1,046
Delivery partner payments		-	69,493	69,493	16,973
Travel, uniforms and staff expenses		-	829	829	795
Training and development		-	70	70	1,466
Resources and transport costs		-	6,649	6,649	11,358
Vehicle hire and running costs		-	7,715	7,715	7,078
Building and equipment costs		-	26,118	26,118	13,641
Utilities and phone		-	3,842	3,842	3,090
Insurance		-	3,277	3,277	1,558
Repairs and maintenance		-	6,039	6,039	4,379
Office and admin		-	2,681	2,681	1,936
Legal and professional		-	3,374	3,374	3,014
Independent examination		-	1,200	1,200	1,080
Marketing and publicity		-	3,303	3,303	677
Other expenditure		-	74	74	205
Depreciation		2,767	-	2,767	-
Total expenditure		<u>2,767</u>	<u>301,430</u>	<u>304,197</u>	<u>248,270</u>
Net income / (expenditure)		(573)	(5,869)	(6,442)	145,925
Transfers between funds		114,350	(114,350)	-	-
Net movement in funds		113,777	(120,219)	(6,442)	145,925
Fund balances brought forward		44,316	179,595	223,911	77,986
Fund balances carried forward	(4)	<u>158,093</u>	<u>59,376</u>	<u>217,469</u>	<u>223,911</u>

All incoming resources and resources expended derive from continuing activities.

Play Bradford
Balance sheet
as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Fixed assets				
Tangible assets	(5) 135,569	-	135,569	-
Total fixed assets	<u>135,569</u>	<u>-</u>	<u>135,569</u>	<u>-</u>
Current assets				
Debtors and prepayments	(6) -	6,114	6,114	115,825
Cash at bank	23,724	56,030	79,754	109,166
Total current assets	<u>23,724</u>	<u>62,144</u>	<u>85,868</u>	<u>224,991</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(7) 1,200	2,768	3,968	1,080
Total current liabilities	<u>1,200</u>	<u>2,768</u>	<u>3,968</u>	<u>1,080</u>
Net current assets / (liabilities)	<u>22,524</u>	<u>59,376</u>	<u>81,900</u>	<u>223,911</u>
Net assets	<u>158,093</u>	<u>59,376</u>	<u>217,469</u>	<u>223,911</u>
Funds				
Unrestricted funds				
General unrestricted funds	155,301	-	155,301	14,316
Designated funds	(4) 2,792	-	2,792	30,000
Unrestricted funds	<u>158,093</u>	<u>-</u>	<u>158,093</u>	<u>44,316</u>
Restricted funds	-	59,376	59,376	179,595
Total funds	<u>158,093</u>	<u>59,376</u>	<u>217,469</u>	<u>223,911</u>

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

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 10/12/2021

John Cole (Trustee)

Play Bradford

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102. There has been no change to the accounting policies since last year. No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Land and buildings: over 50 years

Project and office equipment: over 3 years

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

Play Bradford

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Play Bradford
Notes to the accounts continued
for the year ended 31 March 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
BBC Children in Need	-	15,299	15,299	30,212
BNI Foundation	1,000	-	1,000	-
Bradford Teaching Hospitals	-	32,076	32,076	94,730
City of Bradford Met. Dist. Council (CBMDC)	-	25,227	25,227	6,178
CNET Big Local	-	3,493	3,493	-
HMRC Job Retention Scheme	-	27,044	27,044	-
Leeds Community Foundation	-	28,491	28,491	5,313
National Lottery Community Fund (NLCF)	-	126,424	126,424	73,800
People's Health Trust	-	2,348	2,348	14,088
Sport England	-	25,000	25,000	122,000
Transforming Lives for Good	-	5,500	5,500	2,500
Windhill, Idle, Saltaire - Healthy & Happy (WISHH)	-	4,659	4,659	-
Bradford Opportunities Board	-	-	-	25,283
Bradford VCS Alliance	-	-	-	1,000
Sovereign Health	-	-	-	4,500
Other grants and donations	-	-	-	2,474
	<u>1,000</u>	<u>295,561</u>	<u>296,561</u>	<u>382,078</u>

3 Staff costs and numbers	2021 £	2020 £
Gross salaries	161,211	170,490
Social security costs	4,563	8,550
Employment allowance	(4,000)	(3,000)
Pensions	<u>3,965</u>	<u>3,934</u>
	<u>165,739</u>	<u>179,974</u>

The average number employees during the year was 10, being an average of 7 full time equivalent (2020: 10, 7.5 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2021 £	2020 £
Costs of the scheme to the charity for the year	3,965	3,934
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

Play Bradford

Notes to the accounts continued

for the year ended 31 March 2021

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
BBC Children in Need	3,481	15,299	18,780	-	-
BMDC Building	-	4,578	4,578	-	-
BMDC HAF	-	20,649	20,649	-	-
BMDC Transformation	1,600	-	1,600	-	-
Bfd Teaching Hospitals	18,204	32,076	50,271	-	9
CNET Big Local	-	3,493	3,493	-	-
CF Healthy Holidays	-	11,782	11,782	-	-
HMRC JRS	-	27,044	27,044	-	-
LCF Food Poverty	-	6,783	6,227	-	556
LCF Resilience	-	9,926	9,926	-	-
NLCF Play Hubs	40,067	101,190	96,717	-	44,540
NLCF Community Thrive	-	25,234	15,622	-	9,612
Peoples Health Trust	730	2,348	3,078	-	-
Sport England (Development)	15,513	25,000	26,163	(14,350)	-
Sport England (Capital build)	100,000	-	-	(100,000)	-
Transforming Lives	-	5,500	5,500	-	-
WISHH	-	4,659	-	-	4,659
	<u>179,595</u>	<u>295,561</u>	<u>301,430</u>	<u>(114,350)</u>	<u>59,376</u>

Fund name

Purpose of restriction

BBC Children in Need	Towards adventure play activities focussing on children with complex emotional struggles.
BMDC Building	Towards the premises overheads of the charity.
BMDC HAF	Towards the cost of holiday activities.
BMDC Transformation	Towards the costs of rebranding the charity.
Bfd Teaching Hospitals	Towards the costs of the JU:MP (Join Us: Move Play) programme. To provide Mobile Adventurous Play Contract (MAP)
CNET Big Local	Support for play delivery in Scholemoor
CF Healthy Holidays	To provide healthy activity and meals across the holiday periods.
HMRC JRS	To cover the cost of furloughed staff.
LCF Food Poverty	To support the most needy families with vital food related activities and food distribution post Covid.
LCF Resilience	Infrastructure funding to support the organisation post Covid.
NLCF Play Hubs	Funds to cover the Play Hubs partnership project maintaining community based play. Play Bradford is the Lead Partner.
NLCF Community Thrive	Towards outdoor developments and Covid response and recovery.
Peoples Health Trust	Towards play activities for children local to the charity to build confidence and resilience.
Sport England (Development)	Towards project management costs for the new building. The transfer relates to capital additions.
Sport England (Capital build)	Funding, along with the £30,000 designated funds towards the construction costs of the new building. The transfer relates to capital additions.
Transforming Lives	Towards holidays in 2019 and feeding 50 children eligible for school meals.
WISHH	Towards the cost of GP Practices partnership for play delivery in Bolton Woods.

Play Bradford
Notes to the accounts continued
for the year ended 31 March 2021

4 Designated funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
New build costs	30,000			(27,208)	2,792
	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>(27,208)</u>	<u>2,792</u>

Fund name

Purpose of designation

New build costs

The accumulated funds were utilised in the year in relation to the new building. The balance remaining relates to the retention.

5 Tangible assets

Cost

At 1 April 2020

Additions

At 31 March 2021

Land and
buildings
£

Total
£

-

-

138,336

138,336

138,336

138,336

Depreciation

At 1 April 2020

Charge for year

At 31 March 2021

-

-

2,767

2,767

2,767

2,767

Net book value

At 31 March 2021

135,569

135,569

At 31 March 2020

-

-

6 Debtors and prepayments

Debtors

Prepayments

2021
£

2020
£

6,114

115,513

-

312

6,114

115,825

7 Creditors and accruals

Creditors

Accruals

2021
£

2020
£

2,768

-

1,200

1,080

3,968

1,080

Play Bradford
Notes to the accounts continued
for the year ended 31 March 2021

8 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

9 Operating leases

A lease agreement, for the Eccleshill Adventure Play Site, Park Road, Eccleshill, Bradford was secured in 2014 with Bradford MDC for a period of 30 years; a peppercorn rent is due annually if demanded.

Play Bradford

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	1,000	6,974	295,561	375,104	296,561	382,078
Sales and fees	1,111	12,108	-	-	1,111	12,108
Other Income	50	-	-	-	50	-
Bank interest	33	9	-	-	33	9
Total income	2,194	19,091	295,561	375,104	297,755	394,195
Expenditure						
Salaries, NIC and pensions	-	371	165,739	179,603	165,739	179,974
Payroll charges	-	-	1,027	1,046	1,027	1,046
Delivery partner payments	-	-	69,493	16,973	69,493	16,973
Travel, uniforms and staff expenses	-	-	829	795	829	795
Training and development	-	84	70	1,382	70	1,466
Resources and transport costs	-	5,140	6,649	6,218	6,649	11,358
Vehicle hire and running costs	-	-	7,715	7,078	7,715	7,078
Building and equipment costs	-	3,390	26,118	10,251	26,118	13,641
Utilities and phone	-	479	3,842	2,611	3,842	3,090
Insurance	-	-	3,277	1,558	3,277	1,558
Repairs and maintenance	-	3,262	6,039	1,117	6,039	4,379
Office and admin	-	262	2,681	1,674	2,681	1,936
Legal and professional	-	54	3,374	2,960	3,374	3,014
Independent examination	-	-	1,200	1,080	1,200	1,080
Marketing and publicity	-	-	3,303	677	3,303	677
Other expenditure	-	170	74	35	74	205
Depreciation	2,767	-	-	-	2,767	-
Total expenditure	2,767	13,212	301,430	235,058	304,197	248,270
Net income / (expenditure)	(573)	5,879	(5,869)	140,046	(6,442)	145,925
Transfers between funds	114,350	-	(114,350)	-	-	-
Net movement in funds	113,777	5,879	(120,219)	140,046	(6,442)	145,925
Fund balances brought forward	44,316	38,437	179,595	39,549	223,911	77,986
Fund balances carried forward	158,093	44,316	59,376	179,595	217,469	223,911