

**Mixtup**

**Unaudited Financial Statements**

**31 March 2021**

**GORDON DOWN & COMPANY LIMITED**

Accountants and business advisors

144 Walter Road

Swansea

SA1 5RW

# Mixtup

## Financial Statements

Year ended 31 March 2021

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# Mixtup

## Trustees' Annual Report

Year ended 31 March 2021

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

### Chair's report

#### Executive Summary

As is true for many charitable organisations this past year has been unexpected, challenging, ever changing, and - at times -surprisingly rewarding.

Mixtup is a youth project for young people aged 11 - 25 with mixed abilities. Several of our members were already at risk of or experiencing social isolation; some are medically very vulnerable. Many have additional learning needs, which mean that education could already be challenging for them. High levels of social and general anxiety are common. Due to young people's specific needs some aspects of living in a pandemic were extremely challenging- such mask wearing and the sensory overloads of video meetings.

Our young people have experienced bereavement, were scared for themselves and others, struggled with the fact they couldn't see family or friends, missed out on important celebrations and the usual life processes that help them manage their life's.

This, along with an atmosphere of global anxiety, undetermined facts and general uncertainty, meant that this was a very difficult year for most and that it impacted on our members greatly.

It was crucial that our organisation responded to events in positive and creative way - and we believe that Mixtup did this brilliantly.

Mixtup would normally meet up at an accessible youth club setting - we have everything that you might expect (pool tables, computers, karaoke etc.). We provide additional activities in and out of sessions, organise lots of trips (especially during holidays), support young people to take part in other opportunities, help them to have their rights met and offer one to one support as needed.

Before this year we offered two to three regular youth club sessions (one weekend day-time and one/two evenings) a month, with occasional events and plenty of holiday trips on top.

We weren't able to meet in our usual venue, and trips were a no go for most of the year. During this year we pulled out the stops to be adaptable and creative, whilst still provide vital opportunities for our young people.

Like many youth groups we had to resort to using video calls for the majority of the time. Using this format we managed to meet at least weekly and sometimes more; resulting in a much increased

# Mixtup

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

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provision We developed a substantial toolbox of activities to make the sessions fun and to support the young people's wellbeing. Our one-to one support increased to growing anxieties and the serious decline in mental health for some of our members.

We learned that we didn't need to design activities for every session - just getting together to talk, share worries and to realise that they were not alone in how the pandemic was affecting them, which was invaluable to the young people.

Despite the difficulties the sessions provided many positives. There were tears but also much, much laughter. We saw new sides to some of the young people and some of them connected in a new way and grew closer to each other. This format didn't work for everyone - some of our members really struggle with this kind of platform for different reasons. Overall we managed to engage with more than 80% of our membership throughout this way, some more regularly than others.

We sourced additional funding and used this to make sure that even those who struggled with online meetings felt included and that they retained a sense of belonging. We delivered wellbeing packs, Mixtup hoodies, newsletters and treats - all tailored to meet the needs/preferences of individual members. We also used the deliveries to also do distanced doorstep check-ins with the young people.

Our membership grew a little. We introduced a few young people from our growing waiting list but concentrated on ensuring that the young people we already worked with enjoyed a quality experience during this difficult, ever changing time. We constantly hoped that we would soon return to normal activities and so had to consider our membership numbers in practical terms and how it best works in our youth centre.

Staffing remained stable throughout this time. All staff worked incredibly hard to deliver all of the extra sessions to a star quality. At the end of this financial year one funding pot to fund our 'Chill and Chat' sessions came to an end and so did the contracts of the two exceptional sessional workers dedicated to that project.

The feedback that we have received from our members, their families and carers has been positive and rewarding. We feel that we have made a genuine difference. Although this was clearly not the year that we had planned we managed to meet the outcomes that we had hoped to - and more.

We are incredibly proud of how the young people, staff, volunteers and trustees pulled together during this time.

Alexandra Atkins (Chair of Trustees)

on behalf of the Mixtup Board of Trustees and Young People's Committee

# Mixtup

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

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### Reference and administrative details

**Registered charity name**            Mixtup  
**Charity registration number**        1189150  
**Principal office**                        11 St. Helen's Road  
    Swansea  
    SA1 4AB

### The trustees

A H Atkins  
R Cifuentes  
D Stallard  
J Thomas

**Independent examiner**                Carl West ACA  
    144 Walter Road  
    Swansea  
    SA1 5RW

# Mixtup

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

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### Structure, governance and management

#### Background

Mixtup was first established in 2011, and became a registered charity (CIO) on the 21st April 2020 (Charity no. 1189150).

#### Trustees

Mixtup has four established trustees. These usually meet at least four times a year. During this particular year - with so many exceptional decisions to be made in response to how we operate during a pandemic - they met both formally and informally much more frequently.

At this time our trustees were:

Alexandra Atkins (Chair)  
Rocio Cifuentes (Treasurer)  
David Stallard  
John Thomas

#### Sub committees

We have one sub-committee: our Young People's Committee (YPC). We believe that it is vitally important for us to hear the opinions and ideas of the young people in Mixtup to ensure that we are getting the aims and delivery of our project right.

A member of our main trustee board sits in with the YPC during meetings, and ensure that the voices of this important sub-committee are taken back to the full board of trustees and considered in all decision making.

#### Appointment of new trustees

No new trustees were appointed during this year, and no existing trustee seats were up for renewal.

When we do recruit new trustees we follow our trustee recruitment policy and processes and appointments are agreed by formal resolution at a Trustee meeting.

In order to maintain the excellent governance of Mixtup we are careful to ensure that potential new trustees:

- have a good understanding of the values and purposes of Mixtup
- are sympathetic to the organisation's aims and objectives
- that they have the appropriate skills and experience to meet the needs of any vacancies on the board.

All newly recruited trustees are provided with our full Constitution, financial accounts and policies.

We welcome trustees from a range of backgrounds and especially those with a lived experience of having mixed abilities.

#### Project management

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# Mixtup

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

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During this period the Youth Development Worker provided the day-to-day management of Mixtup.

They kept trustees regularly informed of progress of Mixtup and ensure that any major decisions were passed on to the board.

#### **Staffing**

The Youth Development Worker was the only core member of staff.

Their main duties include the planning and delivery of sessions with young people, supporting young people and their families, identifying and signposting to appropriate support as needed, overseeing day-to-day finances, reporting to funders, networking with similar minded organisations and promoting the work of Mixtup.

Skilled and experienced sessional staff are employed to support the planning and delivery of sessions and activities in Mixtup. During this year Mixtup employed seven sessional workers.

#### **Volunteers**

The contribution of volunteers in Mixtup's delivery is valued greatly.

This year our regular volunteers continued to support the delivery of sessions and activities throughout this year.

Due to the change of how we had to deliver our project during lockdown we didn't recruit any new volunteers during this time, but one sessional worker whose contract had come to an end signed up to continue supporting activities with us as a volunteer.

#### **Policies**

Policies are reviewed on a two-year cycle and any new policies written are sent to the trustees for approval.

Policies are also shared with all Mixtup staff and volunteers.

We have created a thorough Covid Safety policy; this has been reviewed on a regular basis throughout the year to keep in-line with changing national legislation and the needs of the young people who use our provision.

# Mixtup

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

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### Objectives and activities

#### Purpose

Mixtup provides an accessible youth club and a range of activities and trips for young people aged 11-25 with mixed abilities, in order for them to socialise, try new activities, have increased confidence and self-esteem and to have fun. We also:

- provide small group and one-to one support for our members
- signpost to and support young people with mixed abilities to take part in wider opportunities.
- support young people with mixed abilities to develop and reach their personal aspirations and skills.
- raise awareness of child and disability rights
- encourage and empower young people with mixed abilities to speak out for themselves, and advocate on their behalf when needed.

#### Values

Mixtup is a free, beneficiary led youth club for young people aged 11-25 with mixed abilities. We meet in an accessible venue and aim to be an inclusive, accepting and empowering organisation.

We recognise and celebrate the wide range of skills, abilities and personalities of the young people who come along. Mixtup was named by our original beneficiaries based on the idea that we are all different and can all do different things. It is an asset-based affirmation of our diversity and what we can do and not a deficit-based notion of what we cannot do.

We don't require a formal referral from any kind of professional body (e.g. social services or medical.) If Mixtup is the right place for a young person then they are right for Mixtup.

We have a waiting list but introduce new members gradually. It's important that our space feels accessible to the young people that come along - so need to ensure that sessions don't feel too crowded, noisy or overwhelming.

We understand the different barriers that young people with mixed abilities face, and work alongside them to make sure that our youth club is always adapting to get things right for them.

We are beneficiary led and our Young People's Committee meets regularly. Their ideas and opinions, on behalf of all of the young people, inform decision-making within Mixtup, alongside our full Trustees. Members from this committee are involved throughout our recruitment processes. Our practice is informed by the National Participation Standards.

All young people feed into formal (twice a year) and informal (on-going) consultation to provide feedback and support future planning. Young people in Mixtup have inspired and influenced all of our funding plans and applications.

We promote both the rights of all children and young people as outlined in the United Nations Convention on the Rights of the Child (UNCRC) and the rights of all disabled people as outlined in the United Nations Convention on the Rights of People with Disabilities. (UNCRPD). We work within the Social Model of Disability and believe that it is our responsibility to adapt our setting and practice to



# Mixtup

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

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make it work for the young people that attend Mixtup. We are a non-judgmental organisation and do not discriminate against any young people, families, staff, volunteers or people that we work with irrespective of age, race, gender reassignment, sex, sexual orientation, disability, marital status, pregnancy/maternity and religion or belief.

#### **Operating model**

Mixtup primarily operates via project specific funding. We didn't do any direct public fundraising during this year but we did receive some small public charitable donations.

The funding bodies that supported us this year were:

- Children in Need (Main Grant)
- Children in Need (Covid Booster Grant )
- Integrated Care Fund (ICF) (Small Grant)
- Regional Health, Social Care and Wellbeing: (Changing for the Better Grant)
- Moondance Foundation
- National Lottery (Small Grant)
- Austin Bailey Foundation

#### **Objectives during the year**

As a result of the Coronavirus pandemic some of our regular members experienced a significant deterioration of their emotional wellbeing/mental health. Various issues arose concerning, for example: eating, sleep, social isolation, resilience, relationships with family and others, and with personal safety eg due to online usage.

Our main objectives this year reflected the core aims of our project with an additional emphasis on wellbeing.

For young people aged 11-25 with mixed abilities to:

- have more fun
- try new activities
- have increased confidence and self esteem
- have reduced social isolation
- to have good, sustained, emotional wellbeing.

# Mixtup

## Trustees' Annual Report *(continued)*

Year ended 31 March 2021

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### Achievements and performance

#### Achievements in numbers

We achieved our objectives through:

- a creative approach which meant that sessions remained creative, fun, supportive, inclusive and considerate of the needs of our members.
- continued, increased provision of regular youth club sessions using Zoom.
- regular themed wellbeing sessions.

We directly supported 36 young people aged 11-25 with mixed abilities.

We more than doubled our anticipated programme and delivered 110 online group and one-to-one sessions via Zoom and Discord.

We delivered 3 personally tailored well-being and activity packs to young people.

We provided 45 branded hoodies for all young people and staff.

We created 2 tailored wellbeing and activity newsletters for the young people.

We supported 36 young people and their families via phone calls, email, private messaging and social media.

#### Performance

Young people aged 11 -25 with mixed abilities clearly needed extra support during this time. We believe that the number of and variety of sessions as well as support that we provided was successful in doing this.

We continued our provision throughout most of the school/college (aside from over the main Christmas period) and added in more daytime sessions to suit these times to ensure young people were not feeling isolated.

Youth club sessions were popular. Most had a structured activity eg. treasure hunts or a variety of challenges and quizzes, but much of it was spent chatting and catching up with each other.

#### Chill & Chat

These were our wellbeing sessions. We often had themes such as exploring anger, healthy eating, sleep issues, and the young people acted as advisors on the Mixtup 'Problem Page'. The young people interviewed each other and shared music. We realised that the most important part of these sessions was just...talking. Young people shared their anxieties and grief and realised that they weren't alone.

#### Table Top Adventures

This is a partnership project with Interplay. The young people mostly play Dungeons & Dragons. We were able to move onto a gaming platform to play, and the young people taking part remained committed throughout. There were times when this was the only thing activity some young people felt able to happily engage with in their life for quite long periods of time.

# Mixtup

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

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#### Film club

Simple, relaxed, low pressure. This was an easy way for young people who might usually struggle with joining video sessions to take part in; the focus was on watching a movie rather than each other's faces!

#### Pop up sessions

These tended to be themed to suit the interests of different members. We had a wide variety of activities, ranging from a Harry Potter quiz to 'Spotlight' sessions; story making to clay monster making with a collaboration with a local artist. We even wrote a song...

#### Mini meets

Small groups of young people met together online - it was a great way for friends to meet up when they weren't managing to do so in real life. They valued the space and the time with supporting staff too.

#### One to one support

Demand for this type of catch up was far greater than it had been in previous years. Most support took place via Zoom. We updated our digital policy to account for this ensuring firm safeguarding procedures. When restrictions allowed we met young people who needed support for a distanced cuppa or walk.

We identified when young people were experiencing issues that needed more support and signposted to specialist agencies when needed.

Meeting via video calls really didn't suit some of our members and we made sure to stay in touch in other ways. It was important to make sure that all of our members felt remembered and considered and maintained a sense of belonging to our Mixtup community.

We provided practical and emotional support to young people and/or families in other ways e.g. via email or messaging or by writing letters to support PIP applications.

#### Doorstep deliveries.

We delivered three wellbeing packages to each young person, with activities, treats and resources tailored to the needs and preferences of each young person.

We delivered single use cameras to each young person as part of a mindful wellbeing activity ('Happy is Here')

We delivered a branded hoody to each young person. These were really well received. Young people chose their own colour and we chose a good quality hoody that felt nice to wear.

The delivery process felt really valuable in itself - it was great to be able to see each other's faces for real and to have a quick check in and catch up.

#### Additional extras

We posted newsletters full of puzzles, activities, photographs. They included information and feedback from our Chill & Chat wellbeing sessions so young people could benefit from that even if they hadn't been on the session.

We made a video to celebrate Mixtup becoming a charity; this was shared publically.

Our Young People's Committee continued to meet and were been involved in decision making throughout.

# Mixtup

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

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We received funding to develop our own website; this is under way.

We secured new funding to guarantee continued and growing provision.

#### **Monitoring and feedback**

We use observation, participative consultation, informal discussions and surveys to monitor the performance of our organisation.

Sessions are written up and measured against our objectives. Staff are reflective practitioners and always look for ways to improve delivery of the project and to tailor it to support the changing needs of the young people.

Feedback from our members and their families and carers was overwhelmingly positive. We were told regularly that our provision during this time was a 'lifeline' for our members.

Zoom sessions were not anyone's first choice but young people adapted well and the format did bring some unexpected rewards.

As young people were brought together in meetings we saw friendships develop and/or deepen and some young people became more involved in group activities and discussions than they had been previously.

We saw new aspects of some young people as their confidence grew and they opened up more - talking, sharing ideas, singing, and really supporting each other in different ways.

Most young people who would normally come to Mixtup attended sessions on Zoom throughout this time, but it didn't work for everybody. We made sure to stay in touch in other ways and we were told that this made a real difference to young people and their sense of belonging.

Some young people said that they wanted us to carry on doing some sessions in this way even when things are back to 'normal'.

We received a number of membership enquiries via word of mouth recommendations from existing members and their families.

#### **Feedback in Quotes**

'It's the first time we have heard them laugh in weeks!'

'What an incredible organisation! The staff have gone above and beyond to keep in touch over lockdown providing a generous and personalised service as well as plenty of creative ways to ensure that their young people feel connected.'

'It's really touching to see that effort's been made with recent goody bags to tailor not just to dietary requirements but to individual hobbies, interests, and preferences. Thank you so much!'

'What would make it better for you?'

'Having more sessions because I enjoy them so much!'

'They (Zoom sessions) are really well organised and creative. I feel like I am seeing people more and feel like Mixtup is more in my life through Zoom sessions and lockdown than before, which is great. As I wish we could have youth club or a session every week when we are not in lockdown.'

# Mixtup

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2021

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'They had got lots out of the packs - the hoody, newsletter/wellbeing packs - and they sent videos each time to say thank you. '

'It encouraged him to take part in Zoom sessions when he was struggling to do so for anything else. He is new to Mixtup- so it feels even bigger that he feels such a part of the group.'

'It enables me to see my friends.'

'I love getting to do different activities we wouldn't normally do such as the Spotlight session, quizzes and having mini meets'

### Financial review

#### Financial Management

Day to day financial management is undertaken by the Youth Development Worker, supported and overseen by the Trustee Treasurer.

All trustees are included in any major decision-making or changes to the finances of Mixtup.

Some financial management is outsourced to professional services:

Accountants: Gordon Down Accountants

Book-keeping: Small Business Services

Banking: Lloyds Bank

#### End of Year Accounts

For the year April 2020/ March 2021:

Restricted income: £42822

Unrestricted income: £810

Creditors: £5978

Net income: £10728

Total restricted funds carried forward: £14431

Mixtup's reserves policy is to seek to establish and then maintain sufficient level of reserves to enable normal operating activities to continue over a period of up to 6 months should a shortfall in income occur and to take account of potential risks and contingencies that may arise from time to time.

Restricted costs are due to the grant income received. This primarily covers salaries, activities and agreed overheads.

Any unspent revenue is carried forward, with agreement with funders , into the next year.

## Mixtup

### Trustees' Annual Report *(continued)*

#### Year ended 31 March 2021

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

R Cifuentes  
Trustee

# Mixtup

## Independent Examiner's Report to the Trustees of Mixtup

Year ended 31 March 2021

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I report to the trustees on my examination of the financial statements of Mixtup ('the charity') for the year ended 31 March 2021.

### Responsibilities and basis of report

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

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

### 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:

1. accounting records were not kept in respect of the charity as required by section 130 of the 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 accounts to be reached.

Carl West ACA  
Independent Examiner

144 Walter Road  
Swansea  
SA1 5RW

# Mixtup

## Statement of Financial Activities

Year ended 31 March 2021

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		Unrestricted funds	2021 Restricted funds	Total funds
	Note	£	£	£
<b>Income and endowments</b>				
Donations and legacies	4	810	42,822	43,632
<b>Total income</b>		<u>810</u>	<u>42,822</u>	<u>43,632</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	600	32,304	32,904
<b>Total expenditure</b>		<u>600</u>	<u>32,304</u>	<u>32,904</u>
<b>Net income and net movement in funds</b>		<u>210</u>	<u>10,518</u>	<u>10,728</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		4,295	3,913	8,208
<b>Total funds carried forward</b>		<u>4,505</u>	<u>14,431</u>	<u>18,936</u>

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

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The notes on pages 16 to 21 form part of these financial statements.



# Mixtup

## Statement of Financial Position

31 March 2021

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	Note	2021 £
<b>Current assets</b>		
Cash at bank and in hand		24,914
<b>Creditors: amounts falling due within one year</b>	<b>10</b>	<u>5,978</u>
<b>Net current assets</b>		<u>18,936</u>
<b>Total assets less current liabilities</b>		<u>18,936</u>
<b>Net assets</b>		<u><u>18,936</u></u>
<b>Funds of the charity</b>		
Restricted funds		14,431
Unrestricted funds		<u>4,505</u>
<b>Total charity funds</b>	<b>12</b>	<u><u>18,936</u></u>

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

R Cifuentes  
Trustee

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The notes on pages 16 to 21 form part of these financial statements.

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# Mixtup

## Notes to the Financial Statements

Year ended 31 March 2021

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 11 St Helen's Road, Swansea, SA1 1AB.

### 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 Charities Act 2011.

### 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.

#### 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.

# Mixtup

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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### 3. Accounting policies *(continued)*

#### 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.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Mixtup

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

##### 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. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	810	–	810

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# Mixtup

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Grants</b>			
Children in Need Fund	–	19,532	19,532
Chill and Chat Project (CCS & ICF)	–	2,537	2,537
Table Top Adventures (CCS & Moondance)	–	9,853	9,853
National Lottery	–	10,000	10,000
Austin Bailey Foundation	–	900	900
	<u>810</u>	<u>42,822</u>	<u>43,632</u>

### 5. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Activity type 1	–	31,207	31,207
Support costs	600	1,097	1,697
	<u>600</u>	<u>32,304</u>	<u>32,904</u>

### 6. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £
Activity type 1	31,207	–	31,207
Governance costs	–	1,697	1,697
	<u>31,207</u>	<u>1,697</u>	<u>32,904</u>

### 7. Independent examination fees

	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>

### 8. Staff costs

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

	2021 £
Wages and salaries	21,464
Employer contributions to pension plans	396
	<u>21,860</u>

The average head count of employees during the year was 7.

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# Mixtup

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2021

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#### 8. Staff costs *(continued)*

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

#### 9. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 10. Creditors: amounts falling due within one year

	2021
	£
Trade creditors	2,607
Accruals and deferred income	2,362
Social security and other taxes	920
Other creditors	89
	<u>5,978</u>

#### 11. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £396.

#### 12. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>4,295</u>	<u>810</u>	<u>(600)</u>	<u>4,505</u>

##### Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Children in Need	3,093	19,532	(17,811)	4,814
Chill and Chat (CCS & ICF)	–	2,537	(2,187)	350
Table Top Adventures (CCS & Moondance)	820	9,853	(6,973)	3,700
National Lottery	–	10,000	(5,134)	4,866
Austin Bailey Foundation	–	900	(199)	701
	<u>3,913</u>	<u>42,822</u>	<u>(32,304)</u>	<u>14,431</u>

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## Mixtup

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

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#### 13. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2021 £</b>
Current assets	4,505	20,409	24,914
Creditors less than 1 year	–	(5,978)	(5,978)
<b>Net assets</b>	<u>4,505</u>	<u>14,431</u>	<u>18,936</u>