

Charity number: 802498 (England and Wales)  
Charity number: SC038566 (Scotland)  
Company number: 02305901 (England and Wales)

**EXTEND EXERCISE TRAINING LIMITED**  
(limited by guarantee)  
**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2015**

COMPANIES HOUSE



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COMPANIES HOUSE

# **EXTEND EXERCISE TRAINING LIMITED**

## **ACCOUNTS YEAR ENDED 31 DECEMBER 2015**

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## **EXTEND EXERCISE TRAINING LIMITED**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

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#### **Status**

The organisation is a charitable company limited by guarantee (company number: 02305901) and is registered with the Charities Commission (Charity number: 802498) and Office of the Scottish Charity Regulator (SC038566). The company was incorporated on 17 October 1988 and registered as a charity in England and Wales on 30 November 1989 and in Scotland on 14 August 2007.

The company was established under a Memorandum of Association which sets out the objectives and powers of the charitable company and is governed by the Articles of Association. Under these Articles, one third of the trustees are required to retire annually on the basis of longest service since their last election and may offer themselves for re-election. Trustees are elected by members of the charitable company attending the Annual General Meeting.

The trustees are also directors for the purpose of company law.

#### **President**

Prof W J MacLennan MD FRCP

#### **Vice Presidents**

The Baroness Greengross OBE  
Mae Lonergan BSc MSc LRAM  
Ronald Holpin  
Judith Holpin Bs Dip

#### **Trustees**

Ann Thomson FCSP, BA, MSc, MUniv, FMACP, Dip TP. (Chair)  
John Penny PhD, BSc (Eng), FIMA, FRAS, AMIMEchE  
Andrew Cooney  
Joy Watkins

#### **Secretary**

Tracy Levy BSc (Hons) PGCE ICSA (Certificate of Charity Management) (resigned 13 November 2015)

#### **Chief Executive Officer**

Cynthia Robinson BSc (Hons), R Nutr, C Dip AF, Cert in Exercise Referral.

#### **Company number**

02305901 (England and Wales)

#### **Charity numbers**

802498 (England and Wales)  
SC038566 (Scotland)

#### **Registered office**

2 Place Farm, Wheathampstead, Hertfordshire AL4 8SB

#### **Independent examiner**

S B Lodge FCA, Stuart B Lodge & Co, Chartered Accountants, 44 Bradford Road, Idle, Bradford, West Yorkshire, BD10 9PE

#### **Bankers**

CAF Bank Ltd, Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

#### **Solicitors**

Read Dunn Connell, Manor Row Chambers, 35 -37 Manor Row, Bradford, BD1 4PS

## **EXTEND EXERCISE TRAINING LIMITED**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2015**

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#### **Charitable objects**

The principal activity of the charity in the year under review was the promotion of movement to music and advice for people over sixty and/or less able people to help them develop their physical, mental and spiritual capacity so that they may realise their full potential as individuals and members of society and that their quality of life may be improved.

In setting our objectives and planning our activities our trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of health and well-being. This is outlined further in the review of activities and achievements which forms part of this report.

#### **Trustees induction**

Interested individuals are invited to attend the Trustee Meetings, to attend classes that may be local to them and to meet key EXTEND personnel. After that, they are asked if they feel they can make a positive contribution to EXTEND and if they are willing to take on the responsibility of Trustee they are invited to stand for election at the next AGM.

#### **Organisational structure**

The Trustees met at regular intervals throughout the period to review and direct the administration and development of the charity. Cynthia Robinson CEO, undertook a nationwide consultation with Area Directors of Development (ADDs), Area Administrators (AAs) and other key teachers that informed the restructuring of key training personnel.

#### **Review of activities and achievements**

##### **Beneficiaries**

EXTEND Exercise teachers reach approximately 25,000 beneficiaries each week and the charity aims to reach many more people as the population ages.

EXTEND Exercise classes are popular as the teachers emphasise ability and not disability. They are adaptable and effective across a large population with a range of disabilities and disorders such as mental health issues, stroke, osteoporosis and Parkinson's disease as well as frail elderly people. Other classes were delivered for young people with disabilities, clients in hospices, people with multiple sclerosis, dementia or chronic obstructive pulmonary disease and for falls prevention.

Working in a variety of places in and around the community, EXTEND teachers deliver classes that meet group and individual needs as well as ensuring safe and appropriate progression through evidence based exercise. Many teachers work in residential care homes and day centres, delivering valuable and appropriate exercise classes to those who may not otherwise be able to access exercise. The promotion of a positive enjoyable and social exercise experience helps to bring residents together so reducing the effects of isolation and loneliness. Those teachers who work in local church and community halls deliver "open" classes for those who want an exercise class that meets their physical and medical needs as well as proving a focal point in their social diary.

#### **Support for Teachers**

##### **Conference**

In January 2015 EXTEND held its first conference for teachers. This event provided the opportunity for teachers, Head Office staff and Trustees to meet, share best practice and network. There are many challenges and solutions regarding the delivery of EXTEND classes and there is a wealth of knowledge and experience amongst the teachers that should be drawn upon for the development of EXTEND. Electronic consultation prior to the conference effectively enabled the whole of EXTEND to discuss the way forward and the ideas and suggestions put forward formed the framework for 2015 and into 2016.

It became clear that teachers would welcome affiliation renewal via the website and a more interactive website altogether. Also the Continuing Professional Development (CPD) EXTEND programme would be

## **EXTEND EXERCISE TRAINING LIMITED**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2015**

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reviewed and developed. The Board of Trustees is very grateful to Chris Burt, Head of Training and Cynthia Robinson CEO who worked hard to deliver the conference.

#### **Continuing Professional Development (CPD)**

EXTEND is conscious of the need to update and support teachers who are delivering classes to the beneficiaries (older adults and disabled people). The CPD programme for EXTEND teachers is designed to: update teachers; cover a broad range of topics; facilitate learning from each other; add skills and strengthen support networks. CPD days are organised regionally on varying dates throughout the year. Every effort is made to make dates and venues accessible although some teachers have to travel. At the teachers' conference some teachers expressed concern that delivery across the regions was variable. The CPD programme and method of delivery was reviewed and CPD leaders have been appointed to deliver CPD days. As more leaders are developed CPD days will become more accessible to teachers. Chris Burt, with Cynthia Robinson and Ann Thomson, led the first CPD Leader workshop in October 2015. This will be an annual event to enable CPD leaders to share experiences and to have a direct input into the philosophy and structure of CPD delivery.

Teachers were supported with information packs to join in with Older Peoples Day (October 2015). Photographs and stories were shared on the EXTEND website and social media.

#### **Training for Teachers**

EXTEND has continued to deliver the Chair Based Exercise (CBE) teacher training course that is suitable for employees in care facilities. Delivered for the first time during 2015 were courses of EXTEND's VTCT accredited Level 3 Awards (L3A), comprising the two level 3 modules:

- Designing physical activity programmes for older adults
- Designing physical activity programmes for people with disabilities

The newly qualified teachers are taking their skills into their communities and places of work in order to deliver appropriate, evidence-based exercise to beneficiaries. The trustees thank Chris Burt (Head of Training) and Jesse Callaghan (Area Director of Development Midlands) who worked so hard to develop and deliver the L3A and CBE courses.

Chris Burt has worked tirelessly, patiently and with fantastic dedication to support and develop teachers, CPD leaders, tutors and assessors, as well as manage the changes in key personnel structure. The Board of Trustees is extremely grateful for her commitment to EXTEND.

#### **Head Office**

Cynthia Robinson has continued to develop Head Office staff in:

- The provision of quality service to beneficiaries and support to teachers
- Promoting quality human relations practice
- Good governance and best practice in office management
- Implementing policies and procedures that comply with statutory requirements
- Providing in-service training
- Appointing and inducting new staff
- Ensuring that contracts of employment comply with employment law

The CEO has multi-tasked to undertake the modernisation of EXTEND. A major step during the year was the appointment of a new IT service provider, the purchase of some carefully researched IT software and a significant reduction in IT business risk.

The Board of Trustees is extremely grateful to Cynthia for her energetic application to the work needed to develop the structure and governance of EXTEND. The Trustees are also grateful for the hard work and dedication of the Head Office staff and the volunteers who generously offer their support to the charity.

## EXTEND EXERCISE TRAINING LIMITED

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2015

#### Sport and Recreation Alliance (SaRA)

Tracy Levy, as EXTEND's representative to SaRA highlighted the social value of the work of EXTEND in the SaRA blog on "Social Value of Sport". Tracy is well placed in her capacity as Chair of Movement and Dance Division to highlight the activities of SaRA and its influence on the Government policies. Tracy informs the Trustees and CEO of any topics under discussion that are pertinent to the benefits of EXTEND. The Trustees are grateful to Tracy for the information she provides.

#### Results for the year

In this financial year EXTEND made a deficit of £1,263 (2014 surplus of £80,410). EXTEND continues to be financially dependent on large donations from external funders, but acknowledges that in the current economic climate access to funding has greatly reduced.

	Unrestricted funds £	Restricted funds £	Total funds £
Income	151,597	250	151,847
Expenditure	(151,758)	(1,352)	(153,110)
Net (expenditure) for the year	(161)	(1,102)	(1,263)
Balance at 1 January 2015	218,494	25,187	243,681
Balance at 31 December 2015	218,333	24,085	242,418

#### Major grants and donations received

The Trustees thank all those who have given to EXTEND, both large or small amounts. Friends of EXTEND make a significant contribution of funds every year and their support is very much appreciated.

	£
Friends of EXTEND	2,445
Legacy of the late Mrs M Gallagher	33,943
Legacy of the late Mrs M B Keith	26,847
CHK Charities Limited	5,000
Garfield Weston Foundation	5,000
Inman Charity Trustees Limited	3,500
Land Securities Group plc	1,800
The Worshipful Company of Innholders	1,500
Souter Charitable Trust	1,000
Miss D B Simpson Charitable Trust	1,000
Legacy of the late Maggie Lipscombe	1,000

#### Plans for the future

The generous legacy from retired EXTEND teacher Marjorie Keith continues to be a fantastic resource in developing support for teachers who deliver the classes to the beneficiaries. Another retired teacher and tireless promoter of the value of EXTEND, Peggy (Margaret) Gallagher died in May 2015. Peggy Gallagher left a most generous bequest of £33,943, which reached the charity in early 2016. EXTEND is most grateful to Peggy Gallagher and will use her bequest wisely.

## **EXTEND EXERCISE TRAINING LIMITED**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2015**

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Specific future plans include:

The development of a new website that will incorporate

- Interactive opportunities for teachers
- Education about exercise for public benefit
- Quick and robust communication with teachers
- A new communications policy that will address social media and other means of communication
- Details of the network of EXTEND teachers who meet the needs of the beneficiaries
- Details of EXTEND's charitable works and fundraising
- Guidance, procedures and policies across EXTEND's activities including training, and
- Merchandising for teachers and beneficiaries

The appointment and supervision of marketing and fundraising personnel and the additional human resources tasks associated with the larger establishment.

Improving quality assurance at the point of delivery – in EXTEND training and class delivery. This will build upon the work commenced in 2015.

Improved benefits of affiliation – including a helpline for teachers providing free advice on matters pertinent to the individual not related to EXTEND activities.

Lateral thinking to expand the teacher training and tutor base.

Succession planning including Head Office, Tutors and Trustees.

Continued participation in events such as Older People's Day and local initiatives highlights the benefits of EXTEND and provide valuable opportunities for the promotion of the benefits of EXTEND.

Promotion of EXTEND's training programmes and the provision of exercise classes within the health as well as the social sector.

The potential development of new training programs to meet particular needs.

#### **Policies and Procedures**

Following the updating of the Articles of Association, EXTEND has been able to take advantage of telephone conferencing and communication by email. This has permitted swift decision making and reduced Governance related expenditure.

The Head of Training continues to monitor and update policies related to Training and matters relating to the delivery of courses so satisfying the needs of EXTEND and its qualification accreditors.

#### **Reserves**

The Trustees policy of maintaining unrestricted funds, which are the free reserves of the charity, at a level which equates to six months unrestricted expenditure, has now been achieved.

#### **Investment Powers**

Under the Memorandum and Articles and Association the charity has the power to make any investment which the Trustees see fit. The possibility has been discussed and will be reviewed in the coming year.

#### **Governance and Internal Control**

The Trustees have conducted their own review of the major risks to which the charity is exposed. Risks associated with the physical constraints of its current operations base and the need for external funding have been identified and have led the charity to consider additional sources of funding.

## EXTEND EXERCISE TRAINING LIMITED

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2015

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#### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Extend Exercise Training Limited) are responsible for preparing the Trustees' Annual Report and accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year. Under company law the Trustees must not approve the accounts unless they are satisfied that they 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 that period. In preparing these accounts the Trustees are required to:-

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements that are reasonable and prudent;
- state whether UK accounting standards have been followed, subject to any departures disclosed and explained in the accounts; and
- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions.

The Trustees are responsible for maintaining proper accounting records which disclose at anytime the financial position of the charitable company and to enable them to ensure that the accounts comply with the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on *25 May* 2016 and signed on its behalf by:



.....  
Ann Thomson

## **EXTEND EXERCISE TRAINING LIMITED**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**

## **EXTEND EXERCISE TRAINING LIMITED**

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I report on the accounts of the company for the year ended 31 December 2015 which are set out on pages 8 to 18.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) or under regulation 10 (1) (a) to (c) of The Charities Accounts (Scotland) Regulations 2006 as amended by the Charities Accounts (Scotland) Amendment Regulations 2010 (the Account Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act and section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 (the 2005 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission and is in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the accounts (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 since been withdrawn.

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

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 386 of the Companies Act 2006 and section 44(1)(a) of the 2005 Act; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the Companies Act 2006, section 44(1)(b) of the 2005 Act and Regulation 8 of the 2006 Accounts Regulations; and

**EXTEND EXERCISE TRAINING LIMITED**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF**  
**EXTEND EXERCISE TRAINING LIMITED**

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- which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued by the Charity Commission and any subsequent amendments or variations to this statement.

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Stuart Bernard Lodge  
Institute of Chartered Accountants in England and Wales

Stuart B Lodge & Co  
Chartered Accountants  
44 Bradford Road  
Idle  
Bradford BD10 9PE  
West Yorkshire



Date: 10 JUNE 2016

# EXTEND EXERCISE TRAINING LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2015

	Notes	Unrestricted funds £	Restricted funds £	Total 2015 £	Total 2014 £
<b>Income</b>					
Donations and legacies	2	89,291	250	89,541	165,649
Income from charitable activities:					
Subscription income		26,837	-	26,837	26,560
Course fees		12,420	-	12,420	37,742
Continuing professional development income		18,578	-	18,578	9,747
Conference and events income		3,849	-	3,849	-
Investment income		622	-	622	382
<b>Total Income</b>		<b>151,597</b>	<b>250</b>	<b>151,847</b>	<b>240,080</b>
<b>Expenditure</b>					
Cost of raising funds	3	-	-	-	10,584
Charitable activities	4	151,758	1,352	153,110	149,086
<b>Total expenditure</b>		<b>151,758</b>	<b>1,352</b>	<b>153,110</b>	<b>159,670</b>
<b>Net (expenditure)/income and net movement in funds for the year</b>		<b>(161)</b>	<b>(1,102)</b>	<b>(1,263)</b>	<b>80,410</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		<b>218,494</b>	<b>25,187</b>	<b>243,681</b>	<b>163,271</b>
<b>Total funds carried forward</b>		<b>218,333</b>	<b>24,085</b>	<b>242,418</b>	<b>243,681</b>

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# EXTEND EXERCISE TRAINING LIMITED

## BALANCE SHEET AS AT 31 DECEMBER 2015

	Notes	Unrestricted funds £	2015 Restricted funds £	Total funds £	2014 Total funds £
<b>Fixed assets</b>					
Tangible assets	7	4,002	-	4,002	-
<b>Current assets</b>					
Debtors	8	45,770	-	45,770	10,234
Cash at bank and in hand		190,758	24,085	214,843	259,395
<b>Total assets</b>		240,530	24,085	264,615	269,629
<b>Creditors: amounts falling due within one year</b>	9	(22,197)	-	(22,197)	(25,948)
<b>Total assets less current liabilities</b>		218,333	24,085	242,418	243,681
<b>The Funds of the Charity</b>					
Unrestricted funds	11	218,333	-	218,333	218,494
Restricted funds	12	-	24,085	24,085	25,187
<b>Total charity funds</b>		218,333	24,085	242,418	243,681

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2015. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The financial statements were approved by the Trustees on *25 May* 2016 and signed on its behalf by:



Ann Thomson

Company Registration No. 3848228

# **EXTEND EXERCISE TRAINING LIMITED**

## **STATEMENT OF CASHFLOWS** **AS AT 31 DECEMBER 2015**

	2015 £	2014 £
<b>Cash used in operating activities</b>	(40,962)	90,530
<b>Cashflows from investing activities</b>		
Interest income	622	382
Purchase of tangible fixed assets	(4,212)	-
<b>Cash (used in)/provided by investing activities</b>	(3,590)	382
(Decrease)/increase in cash equivalents in the year	(44,552)	90,912
Cash equivalents at the beginning of the year	259,395	168,483
<b>Total cash equivalents at the end of the year</b>	214,843	259,395

## EXTEND EXERCISE TRAINING LIMITED

### NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

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#### 1. Accounting policies

##### 1.1 Accounting convention

The accounts are prepared under the historical cost convention, unless otherwise stated, the Charities and Trustee Investments (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The charity constitutes a public benefit entity as defined by FRS 102.

In preparing the accounts the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. No restatements were required.

##### 1.2 Incoming resources

Donations and legacies are included in full in the Statement of Financial Activities when receivable.

Any income received for the purchase of fixed assets, is recognised in full in the Statement of Financial Activities in the year in which they are receivable. Unspent amounts in respect of specific projects are carried forward as part of the restricted funds in the balance sheet.

Subscriptions, course fees and any other income received from charitable activities are included in the accounts at the time that they become recognisable in the period to which they relate.

Income from investments is included in the year in which it is receivable.

##### 1.3 Resources expended

Resources expended are recognised in the year in which they are incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Fundraising costs are those incurred in seeking voluntary contributions.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and objectives.

Governance costs are those incurred in compliance with constitutional and statutory requirements.

All costs are allocated between the expenditure categories on the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource.

##### 1.4 Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Computer equipment	-	20% straight line
Office equipment and furnishings	-	20% straight line

Individual fixed assets costing £1,000 or more are capitalised at cost.

##### 1.5 Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

## EXTEND EXERCISE TRAINING LIMITED

### NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

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#### 1.6 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are amounts received which the donor has specified are to be solely used for particular areas of the charity's work.

#### 1.7 Pensions

The charity makes an annual payment contribution into the Chief Executive Officers' Personal Pension plan.

#### 2. Donations and legacies

	Unrestricted funds £	Restricted funds £	2015 £	2014 £
Donations:				
General donations	25,056	250	25,306	24,179
Friends of EXTEND	2,445	-	2,445	2,808
Legacy of the late Mrs M Gallagher	33,943	-	33,943	-
Legacy of the late Mrs M B Keith	26,847	-	26,847	138,662
Legacy of the late Maggie Lipscombe	1,000	-	1,000	-
	<hr/>	<hr/>	<hr/>	<hr/>
	89,291	250	89,541	165,649
	<hr/>	<hr/>	<hr/>	<hr/>

#### 3. Cost of raising funds

	2015 £	2014 £
Consultancy fees	-	10,584
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# **EXTEND EXERCISE TRAINING LIMITED**

## **NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015**

### **4. Charitable activities**

	2015 £	2014 £
Staff costs	66,786	51,815
Recruitment costs	169	200
Course costs	12,307	29,867
Fees and honoraria	16,000	22,600
Training	10,431	1,661
Conference and events	6,641	-
VTCT registration fees	1,784	3,496
Course Director Training	357	-
Printing, postage and stationery	6,357	5,557
Marketing	1,351	3,127
Rent, rates & service charge	10,479	10,580
Room hire	433	545
Insurance	5,356	5,038
Telephone	460	430
Hire & maintenance of equipment	6,031	2,560
Travelling	2,404	4,696
Subscriptions	730	1,439
General expenses	341	461
Depreciation	210	-
Volunteer costs	-	108
Governance costs (note 5)	4,483	4,906
	<hr/>	<hr/>
	153,110	149,086
	<hr/>	<hr/>

### **5. Governance costs**

	2015 £	2014 £
Independent examination fees	1,740	1,578
Payroll and management accounts support	2,484	2,718
Bank charges and interest	246	584
Annual Return fee	13	26
	<hr/>	<hr/>
	4,483	4,906
	<hr/>	<hr/>

# EXTEND EXERCISE TRAINING LIMITED

## NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

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### 6. Employees

#### Number of employees

The average monthly numbers of employees during the year were

	2015 Number	2014 Number
Management	1	1
Administration and support	3	2
	<hr/>	<hr/>
	4	3
	<hr/>	<hr/>

#### Employment costs

	2015 £	2014 £
Wages and salaries	63,492	50,078
Social security costs	2,294	1,737
Recruitment costs	169	200
Pension costs	1,000	-
	<hr/>	<hr/>
	66,955	52,015
	<hr/>	<hr/>

There were no employees whose annual emoluments were £60,000 or more (2014 – nil).

Social security costs are after the deduction of the £2,000 Employment Allowance.

No remuneration was paid to any Trustee during the year (2014 – nil)

The Trustees were reimbursed expenses totalling £194 (2014 - £445) in respect of attendance at trustee executive meetings and related costs.

# EXTEND EXERCISE TRAINING LIMITED

## NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

### 7. Tangible fixed assets

	Computer equipment £	Office equipment & furnishings £	Total £
<b>Cost</b>			
At 1 January 2015	13,631	5,165	18,796
Additions	4,212	-	4,212
	<hr/>	<hr/>	<hr/>
At 31 December 2015	17,843	5,165	23,008
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 January 2015	13,631	5,165	18,796
Charge for the Year	210	-	210
	<hr/>	<hr/>	<hr/>
At 31 December 2015	13,841	5,165	19,006
	<hr/>	<hr/>	<hr/>
<b>Net book values</b>			
At 31 December 2015	4,002	-	4,002
	<hr/>	<hr/>	<hr/>
At 31 December 2014	-	-	-
	<hr/>	<hr/>	<hr/>

### 8. Debtors

	2015 £	2014 £
Prepayments	11,719	10,088
Gift Aid	108	146
Donations and legacies	33,943	-
	<hr/>	<hr/>
	45,770	10,234
	<hr/>	<hr/>

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

	2015 £	2014 £
Affiliation fees in advance	7,240	12,460
Fees in advance	5,081	8,073
Accruals	5,215	5,415
Other taxes and social security	4,661	-
	<hr/>	<hr/>
	22,197	25,948
	<hr/>	<hr/>

# EXTEND EXERCISE TRAINING LIMITED

## NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

### 10. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2015 are represented by:			
Fixed assets	4,002	-	4,002
Current assets	236,528	24,085	260,613
Current liabilities	(22,197)	-	(22,197)
	<u>218,333</u>	<u>24,085</u>	<u>242,418</u>

### 11. Unrestricted fund

	Balance at 1 January 2015 £	Incoming Resources £	Resources Expended £	Balance at 31 December 2015 £
General purpose fund	<u>218,494</u>	<u>151,597</u>	<u>(151,758)</u>	<u>218,333</u>

#### Purpose of unrestricted fund

The general purpose fund represents those funds which the trustees are free to use in accordance with the charitable objectives.

## EXTEND EXERCISE TRAINING LIMITED

### NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

#### 12. Restricted funds

	Balance at 1 January 2015	Movement in Funds		Balance at 31 December 2015
	£	Incoming Resources £	Resources Expended £	£
City & Metropolitan Welfare Charity	1,750	-	-	1,750
Lifespan	500	-	-	500
Bank of England	250	-	-	250
Walter Guinness Charitable Trust	2,653	-	(1,352)	1,301
Jack Lane Charitable Trust	393	-	-	393
The Oakdale Trust	750	-	-	750
The Rothley Trust	75	-	-	75
Fowler Smith & Jones Trust	3,510	-	-	3,510
The AE Cooper Dean Charitable Foundation	6,143	-	-	6,143
The Joicey Trust	1,000	-	-	1,000
The Hugh Fraser Foundation	2,000	-	-	2,000
Florence Turner Trust	153	-	-	153
The Ammoco Trust	200	-	-	200
London and Home Counties Teachers	1,810	-	-	1,810
Pilkington Charitable Trust	3,000	-	-	3,000
The Music Sales Charitable Trust	1,000	-	-	1,000
IMI plc	-	250	-	250
	<u>25,187</u>	<u>250</u>	<u>(1,352)</u>	<u>24,085</u>

#### Purposes of restricted funds

City & Metropolitan Welfare Charity and Bank of England are for training teachers in East London.

The Lifespan fund represents monies received to contribute to the training of two teachers in Scotland working in the community.

Walter Guinness Charitable Trust is for the work of the charity in Wiltshire.

The Jack Lane Charitable Trust is for the work of the charity in Gloucestershire and Wiltshire area.

The Oakdale Trust have provided funding towards running costs in North Wales

The Rothley Trust is monies towards an appeal for a projector for training purposes in North East England.

The Fowler Smith & Jones Trust have provided funding towards training in Essex.

The AE Cooper Dean Charitable Foundation have provided monies towards improving the lives of elderly or disabled people in Dorset and West Hampshire.

The Joicey Trust have provided monies for the sole benefit of people in Northumberland and Tyne and Wear.

The Hugh Fraser Foundation represents monies received towards the work of the charity in Scotland.

## EXTEND EXERCISE TRAINING LIMITED

### NOTES TO THE FINANCIAL ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

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Florence Turner Trust have provided monies for the benefit of people in Leicester.

The Ammoco Trust have provided monies for use within Oxfordshire and the adjoining counties.

London and Home Counties Teachers raised monies from a sponsored event for use in their area.

*The Pilkington Charitable Trust has provided funding towards providing teachers in recreational exercise to music for over 60's and disabled.*

The Music Sales Charitable Trust has given funding towards work in the Bury St Edmonds or Suffolk area.

IMI plc donated £250 towards work in the Birmingham area.

#### 13. Financial commitments

At 31 December 2015 the company had annual commitments under non-cancellable operating leases as follows:-

	2015 £	2014 £
<b>Expiry date:</b>		
Between one and five years	-	9,900
	<hr/>	<hr/>

#### 14. Related parties

Wendy Penny who received £920 (2014 £2,092) in fees, travel and accommodation costs is an Internal Verifier for EXTEND's training courses and married to John Penny who is one of the trustees of the charity.

#### 15. Reconciliation of net movement in funds to net cash flow from operating activities:-

	2015 £	2014 £
Net movement in funds	(1,263)	80,410
Deduct interest income	(622)	(382)
Add back depreciation charge	210	-
(Increase)/decrease in debtors	(35,536)	1,732
(Decrease)/increase in creditors	(3,751)	8,770
	<hr/>	<hr/>
Net cash used in operating activities	(40,962)	90,530
	<hr/>	<hr/>