

**Appendix Two - Draft Balance Sheet extract - Fixed Assets & Funds**

| Tangible Fixed Assets                       | Building         | Fixtures, Fittings & | Total            |
|---|------------------|----------------------|------------------|
|   | Refurbishment    | Equipment            |                  |
|   | £                | £                    | £                |
| Cost as at 31 July 2020                     | 6,785,668        | 2,859,923            | 9,645,591        |
| Additions                                   | -                | -                    | -                |
| Disposals                                   | -                | (421,573)            | (421,573)        |
| Cost as at 31 July 2021                     | <u>6,785,668</u> | <u>2,438,350</u>     | <u>9,224,018</u> |
| Accumulated Depreciation as at 31 July 2020 | 3,628,411        | 2,576,171            | 6,204,582        |
| Depreciation                                | 3,079,804        | 141,714              | 3,221,518        |
| Disposals                                   | -                | (394,090)            | (394,090)        |
| Accumulated Depreciation as at 31 July 2021 | <u>6,708,215</u> | <u>2,323,795</u>     | <u>9,032,010</u> |
| Net Book Value as at 31 July 2020           | 3,157,257        | 283,752              | 3,441,009        |
| Net Book Value as at 31 July 2021           | <u>77,453</u>    | <u>114,555</u>       | <u>192,008</u>   |

| Funds                               | Opening Balance  | Income           | Expenditure        | Transfers          | Revaluations  | Closing Balance  |
|-------------------------------------|------------------|------------------|--------------------|--------------------|---------------|------------------|
|                                     | £                | £                | £                  | £                  | £             | £                |
| <b>Restricted Funds</b>             |                  |                  |                    |                    |               |                  |
| Student Activities / Halls          | 1,712,148        | 928,973          | (682,365)          | -                  | -             | 1,958,756        |
| Capital Grants                      | 2,157,036        | -                | (2,057,369)        | -                  | -             | 99,667           |
| <b>Total Restricted Funds</b>       | <u>3,869,184</u> | <u>928,973</u>   | <u>(2,739,734)</u> | -                  | -             | <u>2,058,423</u> |
| <b>Designated Funds</b>             |                  |                  |                    |                    |               |                  |
| Fixed Assets Fund                   | 1,283,973        | -                | -                  | (1,191,632)        | -             | 92,341           |
| Investment Revaluation Reserve      | 38,723           | -                | -                  | (38,723)           | -             | -                |
| Capital Plan Designated Funds       | -                | -                | -                  | -                  | -             | -                |
| Student Activities Designated Funds | 75,948           | -                | -                  | -                  | -             | 75,948           |
| <b>Total Designated Funds</b>       | <u>1,398,644</u> | -                | -                  | <u>(1,230,355)</u> | -             | <u>168,289</u>   |
| <b>General Reserve</b>              | <b>386,579</b>   | <b>4,587,328</b> | <b>(5,736,073)</b> | <b>1,230,355</b>   | <b>26,359</b> | <b>494,548</b>   |
| <b>Total Reserves</b>               | <u>5,654,407</u> | <u>5,516,301</u> | <u>(8,475,807)</u> | -                  | <u>26,359</u> | <u>2,721,260</u> |