CENTRE 81 LIMITED

England & Wales · Charity number 1045514

Details

Other names	CENTRE 81
Status	Registered
Legal form	Charitable company
Company number	03027092
Registered	1995-04-01
Register	View on the Charity Commission register

Contact

Address	Yare House Morton Peto Road Great Yarmouth NR31 0LT
Phone	01493852573
Email	reception@centre81.com
Website	www.centre81.co.uk

Activities

Objects: THE OBJECT OF THE CHARITY SHALL BE TO PROMOTE THE WELFARE OF INDIVIDUALS WITH PHYSICAL, SENSORY OR OTHER DISABILITIES IN ANY MANNER WHICH IS OR HEREAFTER MAY BE DEEMED BY LAW TO BE CHARITABLE AND IN PARTICULAR TO PROVIDE AND MAINTAIN A CENTRE FOR THE PURPOSES OF RECREATION AND OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THEIR QUALITY OF LIFE

Activities: Skills & Activities Centre for adults with physical & other disabilities & complex health/social issues - To promote self confidence, abilities & independence. - To share our knowledge/skills/benefits of person centred work - To work with & within the wider community. - Raise awareness & funds. To operate a fully accessible Community Transport service for the wider community.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, Other Charitable Purposes
- **Who:** Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED - IN PRACTICE GREAT YARMOUTH
- Norfolk
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,159,537	£1,056,663	£1,893,420	50
2024-03-31	£898,100	£930,950	£1,492,040	54
2023-03-31	£987,265	£881,635	£1,524,890	49
2022-03-31	£1,508,797	£740,309	£1,419,260	40
2021-03-31	£979,562	£663,528	£650,772	41

Trustees

Name	Role	Appointed
Cindy Marina McQueen		2024-10-15
Dr Sarah Peacock		2023-11-14
JOHN SOLOMON		
Joanna Lydia Jones		2024-10-11
Jonathan Paul Wood		2019-07-03
Karl Jermyn		2011-10-04
Robert Caley		2025-03-19

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CENTRE 81 LIMITED

England & Wales - Charity number 1045514

Accounts

REGISTERED COMPANY NUMBER: 03027092 (England and Wales)
REGISTERED CHARITY NUMBER: 1045514

Trustees' Report and

Audited Financial Statements for the Year Ended 31 March 2025

for

Centre 81 Limited

Centre 81 Limited

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for the Year Ended 31 March 2025

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Trustees' Report
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Objectives and activities
Objectives and aims
The object of the charity is to promote the welfare of individuals with physical, sensory or other disabilities in any manner which is or hereafter may be deemed by law to be charitable and, in particular, to provide and maintain a centre for the purposes of recreation and other leisure time occupation in the interests of social welfare and with the object of improving their quality of life.

Public benefit
The background of this report reflects on the work undertaken to secure and convert the charities home, the challenges and risks we face and the services we offer our members and others who benefit from the work we do via our skills and activities centre and/or our community transport service.

Centre 81 provides members with the opportunity to challenge both themselves and widely held perceptions about disabled people. Skills and Activities Centre members participate in organising and participating in a wide range of activities both at the centre and in the wider community. Transport for many of our members is provided by our fleet of eight fully accessible minibuses and three Wheelchair Accessible Vehicles, which also support traditional community transport activities, such as taking people shopping, to medical and other appointments. Our service also supports social and leisure opportunities for our members and those who attend thirty different local clubs and organisations.

At Yare House members and staff used two smaller activity areas: games and dining areas. The larger central activities areas were put on hold at the end of July 2022 as the conversion costs outstripped the available funds.

Centre 81 has been operating for more than forty-two years and our success stems from our ability to support individual members on a one-to-one or group basis in the wider community and at our Yare House site. Key to this success is being able to create a community atmosphere that members, volunteers, and staff value, while ensuring that Centre 81 maintains its duty of care. Central to this is the support members receive from their peers. This helps those attending Centre 81 to put their disability into context while learning different ways to manage their disability and their lives. Having access to our own Community Transport Service enables us to create opportunities in the wider community, such as sailing, swimming, shopping, theatre and cinema trips, craft markets and garden centres, and our popular party events throughout the year. These are services that our members, carers, and commissioners truly value.

Objectives and activities
Our goals
- Ensure Centre 81 is sustainable.
- Adopt an income strategy focussed on traded income and reducing the reliance on grants and appeals.
- Ensure Yare House is fully compliant.
- Optimise the use of Yare House
- Effectively manage risk.
- Deliver the vision for The Hive - a state-of-the-art facility for our members and for the local community to enjoy and benefit from.
- Ensure that Yare House is fully accessible.
- Increase membership of skills and activities members.
- Develop Centre 81's community transport service to meet the demands of the market.
- Continue to support student professional placements and apprenticeships.
- Support, members, staff, and volunteers to access the wide range of opportunities that are available in the wider community.

Co-production
During mid 2025 we launched the One Voice Group which is made up of our members as stakeholders to the business and charity. The One Voice Group can invite members of staff to their meeting and have representation on the Trustee Board. Centre 81 members are full partners in service design and delivery. Individual achievement and aspirational plans are co-designed with each member and where appropriate with their carers and family members. This principle of individual, bespoke and co-designed pathways reflect the diversity of background and experience of participants. Our provision reaches some of the most marginalised people in our community, locates their development in a practical, working environment and brings substantial benefits to individuals, their communities, and the regional economy.

Our facilities
In June 2021 we purchased Yare House, a large commercial building consisting of a three-story brick office block, warehouse, workshop, and ancillary rooms set in 1.20 acres. Our planning approval enables us to have extended opening hours and to operate weekends and evenings the object is to future proof service delivery.

Conversion of Yare House has been designed to offer 1,775.6 sqm of fully accessible ground floor accommodation with specialist facilities to promote independence and inclusion. The principle behind the conversion was to create a fully accessible space and facilities for Centre 81 members - 70% of whom are wheelchair dependent - and for the facilities to support a wide range of groups, including local clubs and organisations. The office block provides us with up to 372 sqm of good quality accommodation.

The conversion is a three-phase plan. Phase 1 and 3 have been achieved.

Phase 1. Conversion of the outer 'U' shape wrap around area providing us with key facilities that our members and staff required including main kitchen, members, kitchens, toilets, quite room, pampering areas including 2 wet rooms, bathroom, and laundry. 3 activity areas, 2 offices and the reception.
Phase 2. The central activity area which will become the main hub of the skills and activities centre, providing members with an open activity space permitting autonomy of movement and choice and with a refreshed focus on the development of independent living skills alongside the recreation and leisure activities we have always traditionally provided.
Phase 3. The external site will provide seating, a BBQ area with raised beds and marked car and bus parking spaces. Perimeter hedging will be extended to reduce road noise, increase privacy for our members and create a green oasis in an industrial estate.

Strategic report
Achievements and performance
Skills and Activities Centre

During the year, the Skills and Activities Centre experienced a reduction in membership levels. From March 2025 we have experienced an overall increase of 19.42% in the number of sessions delivered. We have seen a 40% increase in the number of private sessions commissioned by individuals and their families directly with Centre 81. Overall, the complexity of needs we are meeting to support members has increased with a 20% increase in members funded by Community Health Care and a 22% increase in those funded by Adult Social Care.

Community Transport Service

Centre 81 is fortunate in having its own Community Transport Service. This supports:
- Skills and Activities Centre members. Without access to our 'symbiotic' fully accessible Community Transport Service, they would not be able to enjoy such a wide range of activities across the borough and beyond.
- This service has seen a 26% increase in demand starting to build in January 2025.
- To manage costs, we have taken our older minibuses off the road and replaced these with wheelchair accessible vehicles and 2 minibuses on lease arrangements. Lease arrangements help us control the financial risk that an ageing fleet was creating and is working well for Centre 81.
- Our Community Transport Service members who use our buses for a wide range of reasons, including getting to medical appointments, supermarkets or local shops, hairdressers and Norfolk and Suffolk tourist attractions. One of the most successful trips is an outing on the Waveney Stardust a Broads cruiser with a picnic or pub lunch.
- Great Yarmouth residents who enjoy the valuable support of local clubs and societies that operate within the borough.

Personnel, volunteer, and local support

The Board of Trustees wishes to record its thanks and appreciation to Centre 81's staff, volunteers and members, and they are grateful too for the high level of support the charity receives from other individuals, businesses, and organisations throughout the year.

Centre 81's staffing structure is flat with minimal management and support staff. Our priority is to ensure that staff resources are deployed to support our members in Skills and Activities and Community Transport. We employ:

- 51 staff 26.75 FTE (54 2023 - 2024 32.42 FTE)

The split of staff by area is:

- Executive team	4 -3.75 FTE staff	(4 FTE 2023 - 2024)
- Facilitation	21 - 12.5 FTE	(13.68 FTE 2023 - 2024)
- Drivers	17 - 5.5 FTE	(9.4 FTE 2023 - 2024)
- Catering	2- 2 FTE	(2 FTE - 2023 - 2024)
- Support	7 - 3.5FTE	(3.34 FTE 2023 - 2024)

Further support is given to Centre 81 by 6 volunteers throughout the centre and 9 trustees.

Volunteers are involved in all aspects of service delivery. When volunteers start, they are encouraged to think about what they would like to achieve at Centre 81 and what they can offer, a personal development plan is developed from this. We have moved more to supporting volunteers to move closer to work in the recent past and this is an important part of our function.

Volunteers are encouraged to gain agreed qualifications in line with their Individual Achievement and Volunteering plan.

Strategic report
Financial review
Personal, volunteer, and local support
As our volunteers' confidence and abilities develop, they are encouraged to try out different roles and gain wider experience. The success of this approach is proven as several volunteers have secured paid employment within Centre 81 or volunteering opportunities with other organisations.

Fixed assets
Our fixed assets at the end of March 2025 are:
- Yare House, freehold purchased outright and all fixtures and fittings. At the time of writing, a Chartered Surveyor has been commissioned to value Yare House for insurance purposes.
- Converted shipping container for office and/or storage.
- 8 fully accessible minibuses and their allocation of safety equipment.
- 2 mobility cars.

Financial position
The results of Centre 81 activities over the year are set out in detail on the following pages and we show an profit of £102,874. In January 2025 we implemented a new income strategy focused on shifting to traded income and away from a reliance on appeals and fundraising from charitable trusts.

We saw a decline in demand and an increase in throughput in Autumn 2024 as well as the pressures relating to an ageing fleet resulting in a challenging cash flow situation by the end of the 2024 calendar year. We refreshed our marketing and promotional materials and started to see an upturn in referrals by the end of the financial year.

The cashflow situation for most of 2024/25 meant that no repayments had been made to Norfolk County Council for the commercial mortgage agreed in 2022 and meeting our liabilities in this regard is a key focus for the coming financial year 2025-26.

The uplift for the public sector works was 5.9% announced in March 2025. The Local Authority as the main customer of Centre 81 services has proposed, for the fourth year running a below inflation uplift offer leaving providers across the whole sector, to fill the gap.

To deal with this increasingly difficult financial position, the Centre 81 Trustees took the decision to place the office block on the market in January 2025. The office block was valued at £1,000,000 and its sale would give the Charity a way to meet the liabilities of the commercial loan agreed in 2022 and to deliver the vision of the new skills and activities centre long promised to Centre 81 members and staff.

Financial review
Work undertaken on understanding our full-cost recovery position has produced for the trustees and executive a clear picture of income and expenditure. The trustees recognise the importance of maintaining careful management of our finances and that they must deliver recurring and increased surpluses to boost the charity's reserves.

Yare House purchased by Centre 81 for £425k, was ideal, but it needed a great deal of work. Phase One is finished, but to make the most of the enormous amount of space we have available - and the enormous potential of Centre 81 - we must complete Phase Two.

Funding applications have been submitted to:
- Geoffrey Watling Charity - £25k. Committed
- National Lottery Reaching Communities - £100k. Committed
- National Lottery Reaching Communities - £50k revenue funding. Committed
- Community Ownership Fund - £300k - Unsuccessful.

Strategic report

Future financial planning and sustainability

Our ambition is to improve the charity's resilience by achieving year-end positive figures and three months reserves.

- Shift to traded income for all revenue (core) costs.
- Maximise utilisation.
- Raising funds to conduct Phase Two conversion work.
- Implement our marketing strategy.
- Increase membership and levels of income.
- Attract individual and corporate sponsorship.
- Utilise the volume of office accommodation by renting this to charities and not for profit organisations.
- Maximize our performance as a landlord.
- Develop three-month reserves.

We already have three tenants in our office building and active conversations with a local charity over some of the vacant space:

1. East Coast Community Health (an NHS CIC) occupies the whole of the first floor under a 5-year lease. (212 square metres)
2. Norse Waste Solutions occupy rooms on the second floor (90 square metres)
3. Grapevine Talking Newspaper occupies rooms on the second floor (28 square metres)
4. Centre 81 occupies 1329 square metres.
5. Active conversations with the local charity for 107 square metres

The central warehouse, which will become Centre 81 new Skills and Activities Centre, remains a void space and measures 825 square metres.

To meet its full potential in supporting the community, and in reaching a position of financial security, Centre 81 must complete the second phase of the redevelopment of Yare House. With the support of key funders, the executive and trustees are confident that the charity will continue to provide essential services for disabled people and their families well into the future.

Yare House investment

Phase 1 has been completed this year, it has been a difficult process to ensure the building is fully complaint and to pick up the elements of the works left unfinished when funding ran out. Planning permission is completed. Charity 81 was successful in a significant energy efficiency grant of £136,060. This has seen 96 high specification solar panels installed on the roof, LED lighting in The Hive, reproofing of the window seals and draft proofing of external doors. £10,600 of the grant was not awarded as it could only be spent on works identified by the external and independent energy assessor. The LED lighting needed a suspended ceiling to be fitted into and thanks to the National Lottery we managed to open the £100,000 grant and spent £17,000 of this on a ceiling. The solar panels, inverters, and batteries were switched on 14th February and the charity has seen large savings in energy costs since that date.

Phase 2 of the Yare House conversion relates to the delivery of the vision for The Hive. With £83,000 committed capital costs and £50,000 revenue costs from the National Lottery Reaching Communities Fund, the focus is on the find the match funding and the remainder of the shortfall, in total £120,680.30. There are active conversations ongoing with prospective capital funders.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that Centre 81 has adequate resources to continue its operational existence for the foreseeable future. For this reason, we continue to adopt the going concern basis in preparing the financial statements.

Strategic report

Future plans - finance

We recognise the need to maintain a high level of financial scrutiny, to continue to improve our financial position and our level of free reserves.

We will continue to seek to attract grants from charitable trusts and foundations for both revenue and capital expenditure.

Community Transport Service

- Replace the unsupported logistic and journey planning software.
- Continue to improve on efficiency levels regarding number of passengers per journey while maintaining our health and safety maximum level of two wheelchairs per journey.
- Reach out to residents living in the Borough of Great Yarmouth who are lonely, isolated and do not feel part of their local community.
- Develop closer relationships with local clubs and societies, providing transport to their members and increasing the viability of their organisations.
- Promote our service to those who are denied volunteering opportunities due to lack of transport.
- Investigate how we can form close working relationships with JPUH discharge coordinators to facilitate more timely discharges and reduce waiting times for transport to get someone home after outpatient or inpatient treatment.

Structure, Governance and management

Governing document

The company registered with the Charity Commission 1045514 on the 01 April 1995.

The company is registered as a company limited by guarantee (charity no 03027092) and was set up by a Memorandum of Association on 28 February 1995, as amended 26 March 1997 and subsequently amended by special resolution(s) dated 23 April 2014, 16 July 2014, and 9 December 2015.

Recruitment and appointment of new trustees

The Board of Trustees has absolute discretion to appoint and remove trustees but may delegate this or any of their powers to a committee consisting of one or more trustees and such other persons not being trustees co-opted onto such a committee as the trustees think fit.

The Board of Trustees when complete consists of at least nine and no more than fifteen persons, being individuals over the age of 18, all of whom must support the objects. The charity aims to have enough trustees with sufficient relevant expertise and knowledge to ensure the probity, financial security, and success appropriate to the aims of Centre 81 Limited.

Chief Executive

Diana Staines MBE left the organisation in December 2024 and Alison Holmes joined Centre 81 as Chief Executive on 4th November, 2024. Alison comes from the regulated care sector where she worked as Director level for 12 years.

Organisational structure

The trustees are directors within the meaning of the Companies Act 2006. The trustees at the date of this report are listed in the 'Reference and Administrative Details' section of this document. The day-to-day running of Centre 81 has been delegated by the trustees to the chief executive.

The trustees meet 10 times a year on the third Wednesday of each month. The charity has set up a project working group to oversee the conversion of our new premises and comprises three trustees and the chief executive. They call on the expertise of their building and construction advisor, quantity surveyor and our appointed architects. This group meets monthly and more frequently as the project demands.

Strategic report

Organisational operation structure:

Centre 81 has a flat management structure which works well. It is recognised that the structure would need to be developed to cope with an increase in size, membership and service diversification including the continued effective support of staff and volunteers.

Induction and training of new trustees

Potential trustees are invited to visit Centre 81, meet members and staff and discuss their potential role with the chief executive. They attend a trustee's board meeting as an observer. If both Centre 81 and the potential trustees consider that they are a good fit, the next stage is to undertake various checks to establish their fitness to function as a trustee. This includes DBS and Company House verification.

Risk management

The trustees acknowledge the Charity Commission's recommendation for them to undertake a review of the major risks to which the trust is exposed. This register is maintained by the chief executive and key risks and exceptions are reported to the trustees at their monthly board meetings.

Centre 81 has the required employer and professional indemnity insurance in place to mitigate any risk to the organisation. It also has a specific policy to cover trustees and professional liability as well as a comprehensive vehicle motor policy for the Community Transport Service.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company registered with the Charity Commission 1045514 on the 01 April 1995

The company is registered as a company limited by guarantee (charity no 03027092) and was set up by a Memorandum of Association on 28 February 1995, as amended 26 March 1997 and subsequently amended by special resolution(s) dated 23 April 2014, 16 July 2014 and 9 December 2015.

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The Board of Trustees has absolute discretion to appoint and remove trustees but may delegate this or any of their powers to a committee consisting of one or more trustees and such other persons not being trustees co-opted onto such a committee as the trustees think fit.

The Board of Trustees when complete consists of at least nine and no more than fifteen persons, being individuals over the age of 18, all of whom must support the objects. The charity aims to have enough trustees with sufficient relevant expertise and knowledge to ensure the probity, financial security and success appropriate to the aims of Centre 81 Limited.

Structure, Governance and management

Organisational structure

The trustees are directors within the meaning of the Companies Act 2006. The trustees at the date of this report are listed in the 'Reference and Administrative Details' section of this document. The day-to-day running of Centre 81 has been delegated by the trustees to the chief executive.

The trustees meet 12 times a year on the third Wednesday of each month. The charity has set up a project working group to oversee the conversion of our new premises and comprises three trustees and the chief executive. They call on the expertise of their building and construction advisor, quantity surveyor and our appointed architects. This group meets monthly and more frequently as the project demands.

Structure, governance and management

Organisational structure

Centre 81 has a flat management structure which works well. It is recognised that the structure would need to be developed to cope with an increase in size, membership and service diversification including the continued effective support of staff and volunteers.

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Potential trustees are invited to visit Centre 81, meet members and staff and discuss their potential role with the chief executive. They attend a trustees board meeting as an observer. If both Centre 81 and the potential trustees consider that they are a good fit, the next stage is to undertake various checks to establish their fitness to act as a trustee. This includes DBS and Company House verification.

Risk management

The trustees acknowledge the Charity Commission's recommendation for them to undertake a review of the major risks to which the trust is exposed. This register is maintained by the chief executive and exceptions are reported to the trustees at their monthly board meetings.

Centre 81 has the required employer and professional indemnity insurance in place to mitigate any risk to the organisation. It also has a specific policy to cover trustees and professional liability as well as a comprehensive vehicle motor policy for the Community Transport Service.

Reference and administrative details

Registered Company number

03027092 (England and Wales)

Registered Charity number

1045514

Registered office

Yare House
Morton Peto Road
Great Yarmouth
Norfolk
NR31 OLT

Trustees

Mr S C Scott (resigned 7/7/2025)
Mr K R Jermyn
Mr J Burton (resigned 3/4/2025)
Mr J Solomon
Mr J P Wood
Dr S D Peacock
Mr R Caley (appointed 3/4/2025)
Mrs J L Jones (appointed 21/9/2024)
Mrs C L McQueen (appointed 15/10/2024)

Reference and administrative details
Auditors
Stephenson Smart (East Anglia) Limited
Statutory Auditor
East Coast House
Galahad Road
Gorleston
Great Yarmouth
Norfolk
NR31 7RU

Statement of trustees' responsibilities
The trustees (who are also the directors of Centre 81 Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements 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 those financial statements, the trustees are required to

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

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 statements comply with the Companies Act 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors
The auditors, Stephenson Smart (East Anglia) Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Trustees' report, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 17 December 2025 and signed on the board's behalf by:

S Peacock.

DR S D Peacock - Trustee

Opinion

We have audited the financial statements of Centre 81 Limited (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, Notes to the Cash Flow Statement, Notes to the Financial Statements, including a summary of significant accounting policies, and Detailed Statements of Financial Activities. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statement, we have concluded that the trustees' use of going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed we have identified material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statement are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

The balance sheet is showing net current liabilities totalling £54,959 with £51,913 for the year ended 31 March 2024. Long term liabilities includes a loan from an external loan facility which we have been unable to agree with the loan provider although supporting evidence we have gathered has not indicated misstatement.

Material uncertainty related to going concern

We draw attention to note 1 in the financial statements, which indicates that the charity had net current liabilities at the year end and is reliant on the continued support of an external loan facility to meet its obligations as they fall due.

As stated in note 1, these conditions indicate that a material uncertainly exists that may cast significant doubt on the charity's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

We considered, based on our knowledge of the trading environment and structure of the company, areas in which the threat of material misstatement exists concerning irregularity. Irregularities, including fraud, were considered at length throughout our audit fieldwork and as part of our communications both with the chief executive, trustees and within the audit team.

We have reviewed the company's policies in adhering to laws and regulations, health and safety, and GDPR, and have identified where non-compliance could materially affect the financial statements, and the extent to which irregularities could impact the financial statements vary considerably throughout.

The company is subject to regulation that directly affects the financial statements, in areas such as company laws, which has been assessed during the course of the audit when auditing the related financial items.

The company is also subject to regulations that, in instances of non-compliance, would have a material impact on balances or disclosures within the financial statements, such as fines, penalties, claims and interest.

The limited procedures required to be undertaken as contained within the auditing standards did not identify any areas of non-compliance.

Owing to inherent limitations of an audit, there is an unavoidable risk that we may not have detected all material misstatements within the financial statements. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Other matters

Comparative information in the financial statements is derived from the charitable company's prior period financial statements, which were not audited but independently examined, based on the turnover not exceeding the charitable company turnover audit threshold of £1,000,000. Substantive testing has been carried out around opening balances to ensure no material misstatement brought forward.

Tangible assets are valued at £1,708,236 in the accounts and from our testing of asset existence we tested a sample of £1,358.465. Tangible assets are largely made up of land and buildings, which is valued at the original cost plus associated costs.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Henry Pettitt FCA CTA (Senior Statutory Auditor)
for and on behalf of Stephenson Smart (East Anglia) Limited
Statutory Auditor
East Coast House
Galahad Road
Gorleston
Great Yarmouth
Norfolk
NR31 7RU

17 December 2025

Centre 81 Limited

Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments from					
Donations and legacies	3	84,522	218,892	303,414	130,086
Charitable activities	5				
General charitable activities		795,715	-	795,715	753,113
Other trading activities	4	58	-	58	-
Other income		60,350	-	60,350	14,901
Total		940,645	218,892	1,159,537	898,100
Expenditure on					
Raising funds	6	15,165	-	15,165	9,795
Charitable activities	7				
Skills and activities		596,118	15,447	611,565	532,028
Catering		54,117	-	54,117	49,667
Community transport		297,931	38,800	336,731	304,347
Governance costs		39,085	-	39,085	35,113
Total		1,002,416	54,247	1,056,663	930,950
NET INCOME/(EXPENDITURE)		(61,771)	164,645	102,874	(32,850)
Transfers between funds	21	145,201	(145,201)	-	-
Other recognised gains/(losses)					
Gains on revaluation of fixed assets		298,506	-	298,506	-
Net movement in funds		381,936	19,444	401,380	(32,850)
Reconciliation of funds					
Total funds brought forward		1,481,354	10,686	1,492,040	1,524,890
Total funds carried forward		1,863,290	30,130	1,893,420	1,492,040

The notes form part of these financial statements

Centre 81 Limited

Balance Sheet
31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets					
Intangible assets	13	1,024	-	1,024	-
Tangible assets	14	1,708,239	-	1,708,239	1,847,287
Investment property	15	542,450	-	542,450	-
		2,251,713	-	2,251,713	1,847,287
Current assets					
Debtors	16	48,670	-	48,670	91,431
Cash at bank		75,851	30,130	105,981	12,597
		124,521	30,130	154,651	104,028
Creditors					
Amounts falling due within one year	17	(209,610)	-	(209,610)	(155,941)
Net current (liabilities)/assets		(85,089)	30,130	(54,959)	(51,913)
Total assets less current liabilities		2,166,624	30,130	2,196,754	1,795,374
Creditors					
Amounts falling due after more than one year	18	(303,334)	-	(303,334)	(303,334)
NET ASSETS		1,863,290	30,130	1,893,420	1,492,040
Funds	21				
Unrestricted funds				1,863,290	1,481,354
Restricted funds				30,130	10,686
Total funds				1,893,420	1,492,040

The financial statements were approved by the Board of Trustees and authorised for issue on 17 December 2025 and were signed on its behalf by:

S Peacock.

DR S D Peacock - Trustee

The notes form part of these financial statements

Centre 81 Limited

Cash Flow Statement
for the Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	222,399	(9,797)
Net cash provided by/(used in) operating activities		222,399	(9,797)
Cash flows from investing activities			
Purchase of intangible fixed assets		(1,500)	-
Purchase of tangible fixed assets		(167,115)	(4,190)
Sale of intangible fixed assets		-	280
Sale of tangible fixed assets		39,600	-
Net cash used in investing activities		(129,015)	(3,910)
Change in cash and cash equivalents in the reporting period		93,384	(13,707)
Cash and cash equivalents at the beginning of the reporting period		12,597	26,304
Cash and cash equivalents at the end of the reporting period		105,981	12,597

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2025

1. **Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	102,874	(32,850)
Adjustments for:		
Depreciation charges	9,763	22,028
Loss/(profit) on disposal of fixed assets	13,333	(280)
Decrease/(increase) in debtors	42,761	(19,195)
Increase in creditors	53,668	20,500
Net cash provided by/(used in) operations	222,399	(9,797)

2. **Analysis of changes in net debt**

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank	12,597	93,384	105,981
	12,597	93,384	105,981
Debt			
Debts falling due within 1 year	(21,667)	-	(21,667)
Debts falling due after 1 year	(303,334)	-	(303,334)
	(325,001)	-	(325,001)
Total	(312,404)	93,384	(219,020)

The notes form part of these financial statements

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets.

Income

All income is 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. Donations and grants that are provided with restrictions attached are accounted for as restricted income and presented separately. Donations or grants without restrictions or provided for general operations of Centre 81 are considered as unrestricted.

- 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.

- Income from catering is recognised once the charity has entitlement to the income, it is probable that income will be received and the amount of income received can be measured reliably. Typically, on the provision of catering services provided to members on the day of receipt.

- Income from skills and activities is recognised once the charity has entitlement to the income, it is probable that income will be received and the amount of income received can be measured reliably.

- Rental income is recognised upon invoice to the customer, it is probable that income will be received and the amount of income received can be measured reliably. Rental income is recorded on an accruals basis for the period it is let.

Expenditure

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

Expenditure is categorised as restricted if it meets the criteria of one or more restrictions from a restricted donation or grant.

1. **Accounting policies - continued**

Website
Website costs are initially recorded at cost, subsequently stated at cost less any accumulated amortisation.

Amortisation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:-

Website	5 years

Tangible fixed assets
Tangible fixed assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-3-15 years straight line
Motor vehicles	2-10 years

Freehold property and land are not depreciated.

Investment property
Investment property is shown at fair valve. Any aggregates surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

1. Accounting policies - continued

Cash and cash equivalents
Cash and cash equivalents in the accounts comprises of cash at bank and in hand as at the balance sheet date.

Going concern
The financial statements have been prepared on the going concern basis.

In assessing whether the charity is able to continue as a going concern, the trustees have considered the charity's financial position, including its level of net current liabilities of £54,959 (2024 : (£51,913), cashflow forecasts for a period of at least twelve months from the date of approval of theses financial statements, and anticipated income and expenditure.

The trustees have also considered the charity's reliance on an external loan facility to support its ongoing operations. The loan is repayable in accordance with renegotiated agreed terms, and the trustees have reviewed the charity's ability to comply with these terms and to meet its obligations as they fall due.

The trustees acknowledge that the charity's ability to continue as a going concern is dependent on maintaining access to the external loan facility. While this represents a material uncertainty, the trustees believe the charity will be able to meet its obligations as they fall due.

In making this assessment, the trustees have taken into account the availability of unrestricted funds, the limited level of reserves held, and the charity's plans for managing its financial resources, including cost controls and income generation.

Based on this review, and having regard to the charity's net current liabilities position and continued access to external financing, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the trustees continue to adopt the going concern basis in preparing the financial statements.

2. Critical accounting judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that effect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

Key estimations and judgements are utilised for the following:-

Amortisation - management assess the useful economic life of the website in order to calculate an appropriate amortisation rate. Management assessment is based on their understanding of typical useful economic life of websites and when they anticipate to incur additional expense to replace or update the website.

Depreciation - depreciation is reviewed by management using the useful economic life of assets stated within the financial statements and comparative sources of information to assess the carrying value stated at the balance sheet date.

Investment properties - valuation of investment property has been calculated by management and based upon the square footage of the premises which has been rented out.

3. Donations and legacies

	2025	2024
	£	£
Donations	35,392	19,164
Grants	268,022	110,922
	303,414	130,086

Grants received, included in the above are as follows:

	2025	2024
	£	£
National Lottery	49,509	-
Groundworks	118,796	-
Other grants	99,718	110,919
	268,023	110,919

4. Other trading activities

	2025	2024
	£	£
Fundraising events	58	-

5. Income from charitable activities

	Activity	2025	2024
		£	£
Community transport	General charitable activities	150,785	145,156
Skills and activities income	General charitable activities	613,423	577,808
Catering	General charitable activities	22,508	21,459
Tea bar	General charitable activities	8,999	8,690
		795,715	753,113

6. Raising funds

Raising donations and legacies

	2025	2024
	£	£
Fundraising expenditure	15,165	9,795

7. Charitable activities costs

	Direct Costs	Support costs (see note 8)	Totals
	£	£	£
Skills and activities	611,565	-	611,565
Catering	54,117	-	54,117
Community transport	336,731	-	336,731
Governance costs	27,735	11,350	39,085
	1,030,148	11,350	1,041,498

8. Support costs

	Governance costs
	£
Governance costs	11,350

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	9,000	-
Independent examination	-	7,355
Depreciation - owned assets	9,286	22,028
(Deficit)/surplus on disposal of fixed assets	13,333	(280)
Website amortisation	476	-

10. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

Trustees received £nil (2024 : £nil) for expenses incurred during the year.

Key Management

Key management personnel during the year consisted of Chief Executive, Skills and Activities manager, Finance Officer and a Community manager establishing a balanced executive team.

The total employment benefits (including employer pension contributions) for key management personal were £171,214 (2024 : £159,974).

11. Staff costs

	2025	2024
	£	£
Wages and salaries	715,747	652,607
Social security costs	37,521	30,358
Other pension costs	17,827	15,566
	771,095	698,531

The average monthly number of employees during the year was as follows:

	2025	2024
Catering	2	2
Community transport	17	19
Management	4	4
Skills & activities	21	23
Support	6	6
	50	54

No employees received emoluments in excess of £60,000.

12. Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments from			
Donations and legacies	85,296	44,790	130,086
Charitable activities			
General charitable activities	753,113	-	753,113
Other income	14,901	-	14,901
Total	853,310	44,790	898,100
Expenditure on			
Raising funds	9,795	-	9,795
Charitable activities			
Skills and activities	526,948	5,083	530,028
Catering	49,667	-	49,667
Community transport	266,376	37,971	304,347
Governance costs	35,113	-	35,113
Total	887,896	43,054	930,950
NET INCOME/(EXPENDITURE)	(34,586)	1,736	(32,850)
Transfers between funds	28,986	(28,986)	-
Net movement in funds	(5,600)	(27,250)	(32,850)
Reconciliation of funds			
Total funds brought forward	1,486,954	37,936	1,524,890
Total funds carried forward	1,481,354	10,686	1,492,040

13. Intangible fixed assets

	Website £
Cost	
Additions	1,500
Amortisation	
Charge for year	476
Net book value	
At 31 March 2025	1,024
At 31 March 2024	-

14. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
Cost				
At 1 April 2024	1,759,805	75,866	173,254	2,008,925
Additions	155,529	2,879	8,707	167,115
Disposals	-	-	(98,011)	(98,011)
Reclassification	(243,944)	-	-	(243,944)
At 31 March 2025	1,671,390	78,745	83,950	1,834,085
Depreciation				
At 1 April 2024	-	45,483	116,155	161,638
Charge for year	-	7,245	2,041	9,286
Charge written back	-	-	(45,078)	(45,078)
At 31 March 2025	-	52,728	73,118	125,846
Net book value				
At 31 March 2025	1,671,390	26,017	10,832	1,708,239
At 31 March 2024	1,759,805	30,383	57,099	1,847,287

15. Investment property

	£
Fair value	
Revaluation	298,506
Reclassification	243,944
At 31 March 2025	542,450
Net book value	
At 31 March 2025	542,450
At 31 March 2024	-

Fair value at 31 March 2025 is represented by:

	£
Valuation in 2025	542,450

16. Debtors: amounts falling due within one year

	2025	2024
	£	£
Trade debtors	14,725	60,801
Other debtors	130	-
VAT	1,270	2,393
Prepayments	32,545	28,237
	48,670	91,431

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts (see note 19)	21,667	21,667
Trade creditors	27,157	38,634
Social security and other taxes	11,167	16,050
Other creditors	41,004	23,562
Accrued expenses	108,615	56,028
	209,610	155,941

Loans are secured by a sundry charge over the freehold property.

18. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Bank loans (see note 19)	303,334	303,334

Loans are secured by a sundry charge over the freehold property.

19. Loans

An analysis of the maturity of loans is given below:

	2025	2024
	£	£
Amounts falling due within one year on demand:		
Loans	21,667	21,667
Amounts falling due between two and five years:		
Loans	86,667	86,667
Amounts falling due in more than five years:		
Repayable by instalments:		
Loans	216,667	216,667

20. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	17,793	2,516
Between one and five years	31,487	-
	49,280	2,516

21. Movement in funds

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	1,481,354	236,735	145,201	1,863,290
Restricted funds				
New Centre 81	-	132,935	(132,935)	-
Skills and activities	10,686	12,943	(12,266)	11,363
Community transport	-	18,767	-	18,767
	10,686	164,645	(145,201)	30,130
TOTAL FUNDS	1,492,040	401,380	-	1,893,420

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	940,645	(1,002,416)	298,506	236,735
Restricted funds				
New Centre 81	135,805	(2,870)	-	132,935
Skills and activities	25,520	(12,577)	-	12,943
Community transport	57,567	(38,800)	-	18,767
	218,892	(54,247)	-	164,645
TOTAL FUNDS	1,159,537	(1,056,663)	298,506	401,380

21. Movement in funds - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	1,486,954	(34,586)	28,986	1,481,354
Restricted funds				
New Centre 81	23,486	-	(23,486)	-
Skills and activities	14,450	1,736	(5,500)	10,686
	37,936	1,736	(28,986)	10,686
TOTAL FUNDS	1,524,890	(32,850)	-	1,492,040

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	853,310	(887,896)	(34,586)
Restricted funds			
Skills and activities	6,819	(5,083)	1,736
Community transport	37,971	(37,971)	-
	44,790	(43,054)	1,736
TOTAL FUNDS	898,100	(930,950)	(32,850)

21. Movement in funds - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	1,486,954	202,149	174,187	1,863,290
Restricted funds				
New Centre 81	23,486	132,935	(156,421)	-
Skills and activities	14,450	14,679	(17,766)	11,363
Community transport	-	18,767	-	18,767
	37,936	166,381	(174,187)	30,130
TOTAL FUNDS	1,524,890	368,530	-	1,893,420

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,793,955	(1,890,312)	298,506	202,149
Restricted funds				
New Centre 81	135,805	(2,870)	-	132,935
Skills and activities	32,339	(17,660)	-	14,679
Community transport	95,538	(76,771)	-	18,767
	263,682	(97,301)	-	166,381
TOTAL FUNDS	2,057,637	(1,987,613)	298,506	368,530

New Centre 81- funds held to be put towards the purchase and renovation of the building used by the charity.

Awards for All - funds held to purchase equipment and training for use of equipment.

Skills and Activities Grants - funding support for running the skills and activities centre for the members.

Community Transport Grants - funding support for running the community transport services for members.

TRANSFERS BETWEEN FUNDS

Transfers between funds represent:

21. Movement in funds - continued

The transfer of restricted funds used to purchase capital items on which there is no ongoing restriction.

The transfer of funds which have been released to unrestricted funds by funders, and

The transfer of general funds where restricted funds were not sufficient to cover the project costs in full.

22. Related party disclosures

Some of the Trustees are also members of Centre 81 Limited and accordingly enjoy the same facilities, on the same basis as other members.

One of the trustees partner is employed by Centre 81 Limited in the canteen at market rate.

During the year Centre 81 Limited purchased goods and services from TMS Media Limited on normal commercial terms amounting to £1,685 (2024 : £473). TMS Media Limited is jointly controlled by S Scott, a trustee of Centre 81 Limited.

During the year two of the trustees lent Centre 81 Limited £40,000 in total, interest free, the loans were still outstanding at 31 March 2025.

Centre 81 Limited

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies				
Donations	35,392	-	35,392	19,164
Grants	49,130	218,892	268,022	110,922
	84,522	218,892	303,414	130,086
Other trading activities				
Fundraising events	58	-	58	-
Charitable activities				
Community transport	150,785	-	150,785	145,156
Skills and activities income	613,423	-	613,423	577,808
Catering	22,508	-	22,508	21,459
Tea bar	8,999	-	8,999	8,690
	795,715	-	795,715	753,113
Other income				
Bank interest	177	-	177	116
Insurance income	266	-	266	1,378
Other income	237	-	237	-
Rental income	59,670	-	59,670	13,407
	60,350	-	60,350	14,901
Total incoming resources	940,645	218,892	1,159,537	898,100
Expenditure				
Raising donations and legacies				
Fundraising expenditure	15,165	-	15,165	9,795
Charitable activities				
Wages	703,955	11,792	715,747	652,607
Social security	37,521	-	37,521	30,358
Pensions	17,827	-	17,827	15,566
Sundries	180,551	42,455	223,006	176,391
Non recoverable VAT	12,951	-	12,951	13,955
Carried forward	952,805	54,247	1,007,052	888,877

Detailed Statement of Financial Activities
for the Year Ended 31 March 2025

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Charitable activities				
Brought forward	952,805	54,247	1,007,052	888,877
Amortisation of intangible fixed assets	476	-	476	-
Depreciation of tangible fixed assets	9,287	-	9,287	22,028
Loss on sale of intangible fixed assets	-	-	-	(280)
Loss on sale of tangible fixed assets	13,333	-	13,333	-
	975,901	54,247	1,030,148	910,625
Support costs				
Governance costs				
Auditors' remuneration	9,000	-	9,000	-
Independent examination	-	-	-	7,355
Accountancy	2,350	-	2,350	3,175
	11,350	-	11,350	10,530
Total resources expended	1,002,416	54,247	1,056,663	930,950
Net (expenditure)/income	(61,771)	164,645	102,874	(32,850)

CENTRE 81 LIMITED

England & Wales - Charity number 1045514

Accounts

REGISTERED COMPANY NUMBER: 03027092 (England and Wales)
REGISTERED CHARITY NUMBER: 1045514

Trustees' Report and

Unaudited Financial Statements for the Year Ended 31 March 2024

for

Centre 81 Limited

Stephenson Smart (East Anglia) Limited
East Coast House
Galahad Road
Gorleston
Great Yarmouth
Norfolk
NR31 7RU

Centre 81 Limited

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for the Year Ended 31 March 2024

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Trustees' Report
for the Year Ended 31 March 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Objectives and activities
Objectives and aims
The object of the charity is to promote the welfare of individuals with physical, sensory or other disabilities in any manner which is or hereafter may be deemed by law to be charitable and, in particular, to provide and maintain a centre for the purposes of recreation and other leisure time occupation in the interests of social welfare and with the object of improving their quality of life.

Public benefit
The background of this report reflects on the work undertaken to secure and convert the charities new home, the challenges we faced and still face and the services we offer.

In June 2021 Centre 81 was able to purchase new premises based on the Gapton Industrial Estate set in 1.2 acres. The building consisted of a three-storey office block (11,975 sqft), a warehouse (8,276 sqft), workshop (1,523 sqft) and ancillary areas (3,871sqft) totalling 25,645 sqft. The work undertaken by Centre 81 to convert the ground floor has created 19,112.40 fully accessible accommodation. Those benefitting from our services are our members and others who benefit from the work we do via our Skills and Activities Centre and/or our Community Transport Service.

Centre 81 has provided services to adults with physical and other disabilities since it opened in 1981, the International Year of Disabled People. In 2008, Centre 81 changed its offer from traditional day care to more progressive outward facing day opportunities, supporting members to become more engaged in using wider community facilities as well as retaining the vital building-based Skills and Activities Centre. Diana Staines, chief executive, received an MBE for her pioneering work with disabled people in 2022.

Centre 81 provides members with the opportunity to challenge both themselves and widely-held perceptions about disabled people. Skills and Activities Centre members are involved in organising and participating in a wide range of activities both at the centre and in the wider community. Transport for many of our members is provided by our fleet of eight fully accessible minibuses, which also support traditional community transport activities, such as taking people shopping, to medical and other appointments. Our service also supports social and leisure opportunities for our members and those who attend thirty different local clubs and organisations. Our two mobility cars have given us added capacity and flexibility.

2019 - 2021
We continued to seek the views and to discuss with our stakeholders, service delivery requirements and to ensure that the services we offer are fit for purpose. Part of our task in looking forward is to look at preceding events to understand impact, what works, what needs tweaking and what needs to be changed.

Part of our learning was that we needed to take the opportunity to ensure that the conversion of Yare House included creating activity areas that would be open for all to enjoy and crucially in the event of another outbreak of covid or another rampant infectious virus that we could 'lockdown' the areas immediately and with little disruption and cost to all involved with Centre 81.

At Yare House members and staff used two smaller activity areas: games and dining areas, albeit with more space than available at Tar Works Road. This affected our staff to member ratios as we needed to staff the two separate activity areas and the personal pampering (care) suite of facilities. Redevelopment of the larger central activities area was put on hold at the end of July 2022 as the conversion costs outstripped the available funds. We were able to use the hiatus to assist skills and activities members and staff to adjust to their new home. It is this central area that requires capital investment to complete the conversion and create this essential central activity area.

Centre 81 has been operating in excess of 43 years and our success stems from our ability to support individual members on a one-to-one or group basis in the wider community and at our Yare House site. Key to this success is being able to create a family atmosphere that members, volunteers and staff value, while ensuring that Centre 81 maintains its duty of care. Central to this is the support members receive from their peers. This helps those attending Centre 81 to put their disability into context while learning different ways to manage their disability and their lives. Having access to our own Community Transport Service enables us to create opportunities in the wider community, such as sailing, swimming, shopping, theatre and cinema trips, craft markets and garden centres, and our popular party events throughout the year. These are services that our members, carers and commissioners truly value.

Our aims

- Create a state-of-the-art facility for our members and for the local community to enjoy and benefit from.
- Ensure that Yare House is fully accessible.
- Increase membership of skills and activities members.
- Develop Centre 81's Community Transport Service so that it becomes an essential part of the Great Yarmouth transport infrastructure supporting individuals and groups alike.
- Create a career pathway for staff.
- Continue to support student professional placements and apprenticeships.
- Support, members, staff and volunteers to access the wide range of opportunities that are available in the wider community.
- Once again enjoy being part of the diverse and spontaneous family that is Centre 81.

Members' Involvement
Centre 81 members are full partners in service design and delivery. Individual achievement and aspirational plans are co-designed with each member and where appropriate with their carers and family members. This principle of individual, bespoke and co-designed pathways reflects the diversity of background and experience of participants. Our provision reaches some of the most marginalised people in our community, locates their development in a practical, working environment and brings substantial benefits to individuals, their communities and the regional economy.

Our facilities
In June 2021 we purchased Yare House. Our planning approval enables us to have extended opening hours and to operate weekends and evenings. Our object is to future proof service delivery.

50% of our members are wheelchair dependent. Conversion of Yare House has been designed to offer specialist facilities to promote independence and inclusion, and to support a wide range of groups, including local clubs and organisations. The office block provides us with up to 372 sqm of good quality office accommodation.

The conversion is a three-phase plan.

Phase 1 Conversion of the outer 'U' shape wrap around area providing us with key facilities that our members and staff require, including main kitchen, members' kitchens, toilets, quiet room, pampering areas, including two wet rooms, bathroom and laundry. Plus three activity areas, two offices and a reception.

Phase 2 The central activity area which will become the main hub of the Skills and Activities Centre, providing members with four activity areas, four fully accessible toilets and a central attrium.

Phase 3 The external site will provide seating, a BBQ area with raised beds and marked car and bus parking spaces. Perimeter hedging will be extended to reduce road noise, increase privacy for our members and create a green oasis in an industrial estate.

Service expansion and diversification

Our key plans include:

- Increasing the number of skills & activities members we support.
- Extend the reach of our Community Transport Service by upgrading and adding to our fleet of fully accessible vehicles, availability regarding hours and the area we serve, and supporting more groups with their transport needs.
- Develop a 'Coffee Stop' for our community transport and general public use.
- Make available office accommodation for charitable and not-for-profit organisations to rent.

Achievement and performance
Skills and Activities Centre

Since July 2022 when Skills and Activities Centre members and staff relocated from Tar Works Road to Yare House, we have continued to support similar number of members, however, there has been a noticeable change in our clientele. The number of individuals who are referred to Centre 81 with lifelong diagnosis such as Cerebral Palsy, Hydrocephalus, MND or Spina Bifida supported 81 have decreased due to advances in medical prevention and care. We continue to receive referrals from adults who have suffered medical and/or accident trauma. The most common being those who are adjusting their lives post stroke. In contrast we are receiving a higher number of referrals for adults with Learning Disabilities/Difficulties, and for early onset of dementia. Some of our newest members bring with them a support member of staff that is attached to their supportive accommodation.

Our members are assessed by commissioners and/or by Centre 81's skills and activities manager in relation to the level of support they need. Level 1 is for the more independent rising to level 5 for those who need the most support. In total we have supported a similar number of members as last year.

- Level 1 24
- Level 2 28
- Level 3 19
- Level 4 9
- Level 5 2

Unfortunately, due to deterioration in their health and the demands of their disability on others including family and agency support, some have moved into residential care and others have passed away. Those who passed away continued with Centre 81's support and their supportive domiciliary care package were able to continue to live in their home prior to their death.

Technological advances have made a significant difference to wheelchair users' experience as many of the wheelchairs are customised to people's needs. This has led to wheelchairs increasing in size, length, width and height to accommodate a range of adaptions designed to make life more comfortable for those sitting in their chairs for eight hours or more. The space needed to accommodate these bespoke chairs and their greater turning circles has increased considerably.

16% of our members need the support and expertise of two facilitation staff and a hoist to move from one seat to another or to access the toilet or the bath. Demand has grown for our 'personal pampering' service, which enables members to access support ranging from bathing to having their nails manicured in an atmosphere that tells them 'this is your ring fenced time.'

Our bathroom/pampering facilities are also available for public use before 10:00, midday and after 16:00. This facility is particularly of interest to individuals in the community who are waiting for Disabled Facilities Grant (DFG) and the accompanying planning permission to convert their home bathroom, so it is accessible.

A different 16% of our members require assistance with their meals, such as making sure their meal is cut up to bite size or smaller pieces and maximise their independence. Some need their meal, drinks and snacks fed to them as their disability precludes them from eating and drinking independently. Centre 81 must adhere to Speech and Language Therapist (SALT) plans which are devised based on their swallow reflex and must be prepared in accordance with the prescribed consistency and fed to our members accordingly. Failure to do so can be fatal, as in a case currently being tested in the High Court. Six of our members, a maximum of four a day, require one-to-one assistance to eat their meals. The dual emphasis is on making their mealtimes a safe and enjoyable experience for them.

Our service supports unpaid family carers in the following ways:

- Respite from their caring role.
- Opportunity to retain or return to paid employment.
- Advocacy in dealing with statutory agencies, in particular Department for Work and Pensions (DWP) regarding Personal Independence Payments (PIP).
- Housing issues, including improvements and rehousing.
- Safeguarding issues, including financial concerns
- Advice and demonstrations of specialist equipment.
- Wheelchair clinic referrals regarding repairs and/or new wheelchairs.

Our members are once again feeling confident to actively participate in wider community activities such as swimming, sailing, theatre visits, bowling, enjoying Norfolk and Suffolk tourist attractions and river trips on the Norfolk Broads. For each activity the following risk assessments are completed:

- Venue review, including obtaining a copy of the public liability insurance.
- Needs of members and their required level of support.
- Staffing levels and their individual and collective skills.
- The dynamics of the group focusing on members, volunteers and staff.
- Transport arrangements.

ACHIEVEMENT AND PERFORMANCE

Community Transport Service

Centre 81 has its own Community Transport Service (CTS) with a fleet of eight buses and two Motability cars. The last year has been a very trying and demanding year as the service has had to manage a much higher demand for the service with a range of buses which range in age from 5 years to 21 years. For ease they have been given a RAG rating. The oldest RED - 03, 54, 59 - £0.40 plus per mile running costs. Amber - 0 buses. Green - 63, 66, 18 and 19 with a running cost of £0.20 a mile.

What must not be ignored is the hidden cost of having to rearrange driving schedules. For ordinary passenger transport this would be a fairly straightforward management task, however, for Centre 81 this is complicated by the mixture of factors that need to be taken into consideration such as Wheelchairs, other mobility aids, accessing the bus by tail lift vs. side steps, the layout of the seating plan for each bus and S&A members who need an escort (passenger assistant).

The priority in relation to CTS is to secure funding to purchase four replacement vehicles and a further two additional vehicles. In an ideal world, it would be good to secure funding to buy vehicles that are approximately three to four years of age with low mileage. This ensures that teething problems have been resolved, the buses/Motability cars do not lose value as soon as they leave the dealers forecourt, and we can purchase two vehicles for the same cost as a brand-new vehicle.

Despite all the challenges the vehicles have given us, we continue to achieve an increase of over new members e.g. 100 since January 2024, undertaken more journeys and supported a greater number of local journeys for clubs and societies.

Centre 81's CTS supports:

- Skills and Activities Centre members. Without access to our 'symbiotic' fully accessible Community Transport Service they would not be able to enjoy such a wide range of activities across the borough and beyond.
- Our Community Transport Service members who use our buses for a wide range of reasons, including getting to medical appointments, supermarkets or local shops, hairdressers and Norfolk and Suffolk tourist attractions. One of the most successful rips is an outing on the Waveney Stardust Broads cruiser with a picnic or pub lunch.
- Great Yarmouth residents who enjoy local clubs and societies.
- Our transport is key in helping members visit and stay in touch with family and friends, at home or in residential care. On a few occasions we provide transport for family members to attend the funeral of their loved one.

Prior to the Covid pandemic, our 'meals on wheels in reverse' became increasingly popular. Our drivers pick up members and take them to the restaurant of their choice, which we have booked for them. Instead of sitting at home and eating in isolation they can enjoy a meal in the company of others. The demand for this service was such that we were in the midst of reorganising bus schedules to double up this service. As our CTS members are feeling more confident to get out and about and making new friendships, they were hit with the 'Cost of Living' crisis' which restricted their disposable income.

Residents in the borough consider our transport is a crucial service as many would feel isolated from their local community without it. Many regard it as their 'social club on wheels'.

Each minibus can accommodate up to 16 people. However, capacity is often reduced to 6 or less as a high percentage of passengers are wheelchair dependent or require bulky mobility aids, including folding manual wheelchairs, rollators and service dogs. Where we could accommodate a physical increase in the number of passengers who travel in their customised wheelchair, our H&S guidance and policy dictates that there should only be two wheelchair spaces per vehicle.

Personnel, volunteer and local support

The Board of Trustees wishes to record its thanks and appreciation to Centre 81's staff, volunteers and members, and they are grateful too for the high level of support the charity receives from other individuals, businesses and organisations throughout the year.

Centre 81's staffing structure since the charity started in 1981 has run with a flat staffing structure, minimal support and management staff. Our priority is to ensure that staff resources are deployed to support our members in Skills and Activities and Community Transport. Since 2022 we have started to create a career progression within the skills & activities and Support functions.

Staff by department include Executive, Facilitation, Transport, Catering and Support teams. We employ 54 (49 2023) staff across the charity which is equivalent to 32 full time equivalent staff with an annual salary of £698,531 (£621,209).

Further support is given to Centre 81 by 6 volunteers throughout the centre and 6 trustees and 2 trustee board advisors.

Volunteers are involved in all aspects of service delivery. When they start they are encouraged to think about what they would like to achieve at Centre 81 and what they can offer. Some come with clear ideas, others like to try out different aspects. All volunteers are linked to a mentor. They are given training and supervision so they can properly support staff in supporting our members, and volunteers achieve their aspirations and effectively demonstrate that it is "Ability not Disability" that is at the forefront of Centre 81's service delivery.

Volunteers are encouraged to gain agreed qualifications in line with their Individual Achievement and Volunteering plan. Agreed training is funded by Centre 81.

As our volunteers' confidence and abilities develop, they are encouraged to try out different roles and gain wider experience. The success of this approach is proven as in the past a number of volunteers have secured paid employment within Centre 81, other organisations or have secured other external volunteering opportunities.

ACHIEVEMENT AND PERFORMANCE

Fixed assets

Our fixed assets at the end of March 2024 are:

- Yare House, freehold purchased outright and all fixtures and fittings.
- Converted shipping container for office and/or storage.
- 9 fully accessible minibuses and their allocation of safety equipment.
- 2 motability cars.

Financial review

Financial position

The results of Centre 81 activities over the year are set out in detail on the following pages and show a deficit of (£32,850) (2023 surplus £105,630)

Centre 81 opened as a day centre to provide social and leisure pursuits for its members. Its income was generated mainly from a Service Level Agreement (SLA) with NCC Adult Social Care. In 2009 this changed to spot contracts.

Throughout its 40-plus years of providing services to some of the most disadvantaged people in the Great Yarmouth Borough and surrounding area it has operated on a severe financial tightrope. Factors influencing our running costs include:

- Staffing requirements to meet agreed ratios.
- Increased referrals of members with high physical and emotional care needs.
- No control over direct costs such as National Living Wage and pension auto enrolment.
- No year-on-year fee increase to meet increased costs.

National Living Wage and Pension/Auto Pension Enrolment:

The increase in the National living Wage to £11.44 per hour was 9.8%. The uplift from NCC was 5.75%. The cumulative impact of the additional National Living Wage and pension auto enrolment for the 2023/2024 financial year is £77,322.

In the face of fierce financial demands, we have continued to absorb the additional costs attribute to National Living Wage and Cost of Living crisis.

Thanks to Mr T Belemore-Smith, advisor to the trustee board we were able to purchase an additional bus for the fleet - £1,707.55. Whilst it has a 56 plate its mileage was 18,000!

The disparity between the conversion costs and funding received resulted in us having a deficit of £325,000 to pay contractors for work undertaken up to the 31 July 2022. Norfolk County Council offered us a loan to cover this, which we accepted. The team at NCC worked swiftly to ensure that we had these funds in a timely manner. The terms of the commercial loan over a fifteen-year period with interest charged at 7% works out at a total repayment to NCC of £507,000.

FINANCIAL REVIEW

Work undertaken on understanding our full-cost recovery position has produced a clear picture of income and expenditure. The trustees recognise the importance of maintaining careful management of our finances and that they must deliver recurring and increased surpluses to boost the charity's reserves.

Throughout its 43 years, Centre 81 has existed on a financial knife-edge. Constantly rising staff, energy and maintenance costs and cramped, dilapidated buildings at Tar Works Road hampered the charity's ability to update facilities to better serve its members. Without space to increase our membership, and therefore our revenue, Centre 81's future looked bleak, and a move to more spacious premises that could be adapted to suit our needs became essential.

Yare House, on the market for £975k and purchased by Centre 81 for £425k, was ideal, but it needed a great deal of work. Phase One is almost finished, but in order to make the most of the enormous amount of space we have available - and the huge potential of Centre 81 - we must complete Phase Two.

Funding applications have been submitted to:

- Geoffrey Watling Charity - £25k. Agreed as part of the total funding required.
- National Lottery Reaching communities - £100k. Agree, to be match funded.
- Community Ownership Fund - £300k - Awaiting decision.
- We continue to search for other sources of funding

We have also secured a further £50k towards the cost of recruiting and training staff so they are ready for our expansion of the Skills and Activities Centre. This has been agreed.
A further revenue grant of £50k is part of our Community Ownership Fund and again this is a contribution towards the cost of a project manager and additional staff costs incurred during the completion of the conversion project. We are waiting for a decision.

FUTURE FINANCIAL PLANNING

Our ambition is to improve the charity's resilience by achieving year-end positive figures and three months reserves by:

- Raising funds to carry out Phase Two conversion work.
- Implementing our marketing strategy.
- Increasing membership and levels of income.
- Attracting individual and corporate sponsorship.
- Utilising office accommodation by renting this to charities and not for profit organisations.
- Developing three months reserves

We know that we are only scratching the surface when it comes to reaching and supporting the number of disabled people and family carers in our community - 0.5%. The figures in the following forecasts demonstrate that with targeted marketing and regular open days to show off our class-leading facilities we will be able to significantly grow our Skills and Activities Centre membership, and with it our income. Alongside this, greater financial security will enable us to extend our Community Transport Service, gradually replacing our fleet with more economic vehicles and attracting CT and members of the local community to our existing and new service offer.

We have four tenants and have received expressions of interest from a further three. Due to an ambiguity in the final decision planning permission we are seeking clarity and applying for the wording to be changed retrospectively.

To meet its full potential in supporting the community, and in reaching a position of financial security, Centre 81 must complete the second phase of the redevelopment of Yare House. With the support of key funders, the executive and trustees are confident that the charity will continue to provide essential services for disabled people and their families well into the future.

FINANCIAL REVIEW

Reserves

Total funds at 31st March 2024 were £1,492,040 (2023: £1,524,890. Unrestricted funds at 31st March 2024 were £1481,354 (2023 £1,486,954).

Reserves policy

The Charity Commission's CC19 guidance states: 'There is no single level or even a range of reserves that is right for all charities. Any target set by trustees for the level of reserves to be held should reflect the particular circumstances of the individual charity. To do this, trustees need to know why the charity should hold reserves and, having identified those needs, the trustees should consider how much should be held to meet them.'

This policy sets out our free reserves, which are defined as unrestricted funds excluding fixed assets. Our aim is to hold sufficient free reserves to ensure we can manage the financial impact of risk and to cover our day-to-day working capital. Centre 81 trustees and executive agreed it is imperative that we increase our level of free reserves but that the charity was caught in a catch 22 situation. To increase our reserves, we needed to increase the number of skills and activities members. To do this we required additional physical space as our Tar Work Road site was too cramped to accommodate any expansion.

Our move to Yare House has given us room to accommodate a few more members but the number of members required to make a difference in relation to our future financial sustainability is dependent on completing the conversion of the central activity area. The skills and activities services provided by Centre 81 are very staff intensive. We will see an increase in both income and expenditure. However, our analysis shows that the levels of prospective income will be higher than our forecast expenditure and will incrementally increase our financial day-to-day operational buffer and our reserves.

Centre 81's expenditure for the 2023/2024 financial year was £935,140.

This comprised of two separate expenditures.
- Delivery of Relevant Charitable Purposes services £930,950
- Capital conversion costs £1,690
- New vehicle cost £2,500

Yare House investment
Purchased in June 2021 for £425,000, the trustees and executive have successfully applied for grants in the region of £805k to undertake the conversion. An independent valuation in May 2023 determined that Yare House is currently valued at £900,000. Once the work in converting the central area has been concluded the value for the building is anticipated to be £1,200,000.

It should be noted that these valuations are for the building asset only and do not include fixtures and fittings such as a fully fitted professional kitchen, ceiling hoists or the member's twin fitted kitchens.

The trustees have examined the charity's requirements for reserves considering the main risks to the organisation. The reserves policy set by the trustees addresses the organisation's:

- Immediate needs of ongoing maintenance of £10,000 and working capital to cover a three-month period £212,176
- Replacement minibuses x 2 preowned buses £50,000
- Required free reserves £272,176
- Current free reserves £nil
- Shortfall £272,176

Our annual accounts state that our fund balance is £1,492,040 (£1,524,890. 2022 - 2023).
- This comprises our fixed assets (buildings, land, vehicles, and equipment) and current assets (debtors and bank accounts).

Trustees and executive are deeply grateful to those who have awarded us significant grants. Equally, we recognise those who have raised funds by organising events for us, responded to our appeals and made donations in memory of their loved ones.

Going concern
After making appropriate enquiries, the trustees have a reasonable expectation that Centre 81 has adequate resources to continue its operational existence for the foreseeable future. For this reason, we continue to adopt the going concern basis in preparing the financial statements.

FUTURE PLANS - FINANCE

We recognise the need to maintain a high level of financial scrutiny, to continue to improve our financial position and our level of free reserves. We will continue to seek to attract grants from charitable trusts and foundations for revenue (eg funding staff posts) and capital expenditure.

Future plans - operational

Skills and Activities Centre

Expanding our service offer and attracting more members to the Skills and Activities Centre. This would include private paying individuals and people commissioned by NCC Adult Social Care, NHS Continuing Health Care and Great Yarmouth and Waveney Clinical Commissioning Group. Discussions with commissioners are ongoing.

Community Transport Service

- Continue to improve on efficiency levels regarding number of passengers per journey while maintaining our health and safety maximum level of two wheelchairs per journey.
- Reach out to residents living in the Borough of Great Yarmouth who are lonely, isolated and do not feel part of their local community.
- Encourage greater use of our 'meals on wheels in reverse' service.
- Develop closer relationships with local clubs and societies, providing transport to their members and increasing the viability of their organisations.
- Promote our service to those who are denied volunteering opportunities due to lack of transport.
- Investigate how we can form close working relationships with JPUH discharge coordinators to facilitate more timely discharges and reduce waiting times for transport to get someone home after outpatient or inpatient treatment.

Training

Strengthening our training offer in conjunction with:

- University of East Anglia, Faculty of Medicine and Health Sciences and School of Social Work.
- East Coast College, Health and Social Care and develop placements for NEET.
- Norfolk Constabulary student places.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company registered with the Charity Commission 1045514 on the 01 April 1995

The company is registered as a company limited by guarantee (charity no 03027092) and was set up by a Memorandum of Association on 28 February 1995, as amended 26 March 1997 and subsequently amended by special resolution(s) dated 23 April 2014, 16 July 2014 and 9 December 2015.

Recruitment and appointment of new trustees

The Board of Trustees has absolute discretion to appoint and remove trustees but may delegate this or any of their powers to a committee consisting of one or more trustees and such other persons not being trustees co-opted onto such a committee as the trustees think fit.

The Board of Trustees when complete consists of at least nine and no more than fifteen persons, being individuals over the age of 18, all of whom must support the objects. The charity aims to have enough trustees with sufficient relevant expertise and knowledge to ensure the probity, financial security and success appropriate to the aims of Centre 81 Limited.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees are directors within the meaning of the Companies Act 2006. The trustees at the date of this report are listed in the 'Reference and Administrative Details' section of this document. The day-to-day running of Centre 81 has been delegated by the trustees to the chief executive.

The trustees meet 12 times a year on the third Wednesday of each month. The charity has set up a project working group to oversee the conversion of our new premises and comprises three trustees and the chief executive. They call on the expertise of their building and construction advisor, quantity surveyor and our appointed architects. This group meets monthly and more frequently as the project demands.

Organisational structure

Centre 81 has a flat management structure which works well. It is recognised that the structure would need to be developed to cope with an increase in size, membership and service diversification including the continued effective support of staff and volunteers.

Induction and training of new trustees

Potential trustees are invited to visit Centre 81, meet members and staff and discuss their potential role with the chief executive. They attend a trustees board meeting as an observer. If both Centre 81 and the potential trustees consider that they are a good fit, the next stage is to undertake various checks to establish their fitness to act as a trustee. This includes DBS and Company House verification.

Risk management

The trustees acknowledge the Charity Commission's recommendation for them to undertake a review of the major risks to which the trust is exposed. This register is maintained by the chief executive and exceptions are reported to the trustees at their monthly board meetings.

Centre 81 has the required employer and professional indemnity insurance in place to mitigate any risk to the organisation. It also has a specific policy to cover trustees and professional liability as well as a comprehensive vehicle motor policy for the Community Transport Service.

Reference and administrative details

Registered Company number
03027092 (England and Wales)

Registered Charity number
1045514

Registered office
Yare House
Morton Peto Road
Great Yarmouth
Norfolk
NR31 0LT

Trustees' Report
for the Year Ended 31 March 2024

Trustees
Mr S C Scott (chair)
Mr K R Jermyn
Mr J Burton
Mrs L P Smith (resigned 14/6/2023)
Mr J Solomon
Mr C Williams-Brunsdon (resigned 23/5/2023)
Mr J P Wood
Dr S D Peacock (appointed 14/11/2023)

Company Secretary
Ms D J Staines (CEO)

Advisors to the board
Mr T Belemore-Smith
Mrs J Jones

Independent Examiner
Henry Pettitt FCA CTA
Stephenson Smart (East Anglia) Limited
East Coast House
Galahad Road
Gorleston
Great Yarmouth
Norfolk
NR31 7RU

Trustees' report, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ..... 25.9.24 ..... and signed on the board's behalf by:

.....
Mr S C Scott - Trustee

Independent Examiner's Report to the Trustees of Centre 81 Limited

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Centre 81 Limited ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Financial Position, the Statement of Cash Flows and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('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 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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 ICAEW, 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 charitable company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the financial statements 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 financial statements to be reached.

Henry Pettitt FCA CTA

The Institute of Chartered Accountants in England and Wales

Stephenson Smart (East Anglia) Limited
East Coast House
Galahad Road
Gorleston
Great Yarmouth
Norfolk
NR31 7RU

Date: 25.9.24

Centre 81 Limited

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments from					
Donations and legacies	2	85,296	44,790	130,086	383,146
Charitable activities	4				
General charitable activities		753,113	-	753,113	597,299
Other trading activities	3	-	-	-	5,698
Other income		14,901	-	14,901	1,122
Total		853,310	44,790	898,100	987,265
Expenditure on					
Raising funds	5	9,795	-	9,795	9,605
Charitable activities	6				
General charitable activities		(27,695)	-	(27,695)	-
Skills and activities		554,640	5,083	559,723	485,360
Catering		49,667	-	49,667	56,024
Community transport		266,376	37,971	304,347	308,818
Governance costs		35,113	-	35,113	21,828
Total		887,896	43,054	930,950	881,635
NET INCOME/(EXPENDITURE)		(34,586)	1,736	(32,850)	105,630
Transfers between funds	18	28,986	(28,986)	-	-
Net movement in funds		(5,600)	(27,250)	(32,850)	105,630
Reconciliation of funds					
Total funds brought forward		1,486,954	37,936	1,524,890	1,419,260
Total funds carried forward		1,481,354	10,686	1,492,040	1,524,890

The notes form part of these financial statements

Balance Sheet
31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets					
Tangible assets	12	1,847,287	-	1,847,287	1,865,125
Current assets					
Debtors	13	90,409	1,025	91,434	72,238
Cash at bank		2,936	9,661	12,597	26,304
		93,345	10,686	104,031	98,542
Creditors					
Amounts falling due within one year	14	(155,944)	-	(155,944)	(135,443)
Net current assets		(62,599)	10,686	(51,913)	(36,901)
Total assets less current liabilities		1,784,688	10,686	1,795,374	1,828,224
Creditors					
Amounts falling due after more than one year	15	(303,334)	-	(303,334)	(303,334)
NET ASSETS		1,481,354	10,686	1,492,040	1,524,890
Funds	18				
Unrestricted funds				1,481,354	1,486,954
Restricted funds				10,686	37,936
Total funds				1,492,040	1,524,890

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on ..25.9.24..... and were signed on its behalf by:

.....
Mr S C Scott - Trustee

The notes form part of these financial statements

Centre 81 Limited

Cash Flow Statement
for the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(9,797)	22,239
Net cash (used in)/provided by operating activities		(9,797)	22,239
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,190)	(963,184)
Sale of intangible fixed assets		280	-
Net cash used in investing activities		(3,910)	(963,184)
Cash flows from financing activities			
New loans in year		-	325,000
Net cash provided by financing activities		-	325,000
Change in cash and cash equivalents in the reporting period		(13,707)	(615,945)
Cash and cash equivalents at the beginning of the reporting period		26,304	642,249
Cash and cash equivalents at the end of the reporting period		12,597	26,304

The notes form part of these financial statements

Notes to the Cash Flow Statement
for the Year Ended 31 March 2024

1. Reconciliation of net (expenditure)/income to net cash flow from operating activities

	2024	2023
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(32,850)	105,630
Adjustments for:		
Depreciation charges	22,028	21,522
(Profit)/loss on disposal of fixed assets	(280)	1,445
Increase in debtors	(19,196)	(31,088)
Increase/(decrease) in creditors	20,501	(75,270)
Net cash (used in)/provided by operations	(9,797)	22,239

2. Analysis of changes in net debt

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank	26,304	(13,707)	12,597
	26,304	(13,707)	12,597
Debt			
Debts falling due within 1 year	(21,667)	-	(21,667)
Debts falling due after 1 year	(303,334)	-	(303,334)
	(325,001)	-	(325,001)
Total	(298,697)	(13,707)	(312,404)

The notes form part of these financial statements

1. Accounting policies

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is 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.

- 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.

- income from catering is recognised once the charity has entitlement to the income, it is probable that income will be received and the amount of income received can be measured reliably.

- income from skills and activities is recognised once the charity has entitlement to the income, it is probable that income will be received and the amount of income received can be measured reliably.

- rental income is recognised upon invoice to the customer, it is probable that income will be received and the amount of income received can be measured reliably.

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

Tangible fixed assets
Tangible fixed assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

1. **Accounting policies - continued**

Tangible fixed assets

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-3-15 years straight line
Motor vehicles	2-10 years

Freehold property and land are not depreciated.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. **Donations and legacies**

	2024	2023
	£	£
Donations	19,164	17,061
Grants	110,922	366,085
	130,086	383,146

Grants received, included in the above are as follows:

Donations and legacies

	2024	2023
	£	£
National lottery	-	262,500
G Watling	-	50,000
Other grants	110,919	53,585
	110,919	688,572

3. Other trading activities

	2024	2023
	£	£
Fundraising events	-	5,698

4. Income from charitable activities

	Activity	2024	2023
		£	£
Community transport	General charitable activities	145,156	95,004
Skills and activities income	General charitable activities	577,808	479,529
Catering	General charitable activities	21,459	14,955
Tea bar	General charitable activities	8,690	7,811
		753,113	597,299

5. Raising funds

Raising donations and legacies

	2024	2023
	£	£
Fundraising expenditure	9,795	9,605

6. Charitable activities costs

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
General charitable activities	(27,695)	-	(27,695)
Skills and activities	559,723	-	559,723
Catering	49,667	-	49,667
Community transport	304,347	-	304,347
Governance costs	24,583	10,530	35,113
	910,625	10,530	921,155

7. Support costs

	Governance costs
	£
Governance costs	10,530

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Independent examination	7,355	6,825
Depreciation - owned assets	22,028	21,523
Surplus/(deficit) on disposal of fixed assets	(280)	1,445

9. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

Trustees received £nil (2023: £nil) for expenses incurred during the year.

Key Management

Key management personnel during the year consisted of Chief Executive, Skills and Activities manager, Finance Officer and a Community manager establishing a balanced executive team.

The total employment benefits (including employer pension contributions) for key management personal were £159,974 (2023 : £123,472).

10. Staff costs

	2024	2023
	£	£
Wages and salaries	652,607	582,377
Social security costs	30,358	24,542
Other pension costs	15,566	14,290
	698,531	621,209

The average monthly number of employees during the year was as follows:

	2024	2023
Management and support	54	49

No employees received emoluments in excess of £60,000.

11. Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments from			
Donations and legacies	21,480	361,666	383,146
Charitable activities			
General charitable activities	597,299	-	597,299
Other trading activities	5,698	-	5,698
Other income	1,122	-	1,122
Total	625,599	361,666	987,265
Expenditure on			
Raising funds	9,605	-	9,605
Charitable activities			
Skills and activities	478,432	6,928	485,360
Catering	56,024	-	56,024
Community transport	273,411	35,407	308,818
Governance costs	21,828	-	21,828
Total	839,300	42,335	881,635
NET INCOME/(EXPENDITURE)	(213,701)	319,331	105,630
Transfers between funds	609,014	(609,014)	-
Net movement in funds	395,313	(289,683)	105,630
Reconciliation of funds			
Total funds brought forward	1,091,641	327,619	1,419,260
Total funds carried forward	1,486,954	37,936	1,524,890

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
Cost				
At 1 April 2023	1,758,115	75,866	223,488	2,057,469
Additions	1,690	-	2,500	4,190
Disposals	-	-	(52,734)	(52,734)
At 31 March 2024	1,759,805	75,866	173,254	2,008,925
Depreciation				
At 1 April 2023	-	36,056	156,288	192,344
Charge for year	-	9,427	12,601	22,028
Eliminated on disposal	-	-	(52,734)	(52,734)
At 31 March 2024	-	45,483	116,155	161,638
Net book value				
At 31 March 2024	1,759,805	30,383	57,099	1,847,287
At 31 March 2023	1,758,115	39,810	67,200	1,865,125

Included in cost or valuation of land and buildings is freehold land of £44,240 (2023 - £44,240) which is not depreciated.

13. Debtors: amounts falling due within one year

	2024 £	2023 £
Trade debtors	60,804	45,233
Other debtors	-	190
VAT	2,393	2,286
Prepayments	28,237	24,529
	91,434	72,238

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts (see note 16)	21,667	21,667
Trade creditors	38,637	70,674
Social security and other taxes	16,050	7,341
Other creditors	23,562	2,804
Accrued expenses	56,028	32,957
	155,944	135,443

Bank loans includes a loan which is secured on the property.

15. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Bank loans (see note 16)	303,334	303,334

Bank loans includes a loan which is secured on the property.

16. Loans

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Loans	21,667	21,667
Amounts falling due between two and five years:		
Loans	86,667	86,667
Amounts falling due in more than five years:		
Repayable by instalments:		
Loans	216,667	216,667

17. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023
	£	£
Within one year	2,516	2,476

18. Movement in funds

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	1,486,954	(34,586)	28,986	1,481,354
Restricted funds				
New Centre 81	23,486	-	(23,486)	-
Skills and activities	14,450	1,736	(5,500)	10,686
	37,936	1,736	(28,986)	10,686
TOTAL FUNDS	1,524,890	(32,850)	-	1,492,040

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	853,310	(887,896)	(34,586)
Restricted funds			
Skills and activities	6,819	(5,083)	1,736
Community transport	37,971	(37,971)	-
	44,790	(43,054)	1,736
TOTAL FUNDS	898,100	(930,950)	(32,850)

18. Movement in funds - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	1,091,641	(213,701)	609,014	1,486,954
Restricted funds				
New Centre 81	317,687	312,500	(606,701)	23,486
Awards for all	501	(935)	434	-
Skills and activities	9,431	7,766	(2,747)	14,450
	327,619	319,331	(609,014)	37,936
TOTAL FUNDS	1,419,260	105,630	-	1,524,890

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	625,599	(839,300)	(213,701)
Restricted funds			
New Centre 81	312,500	-	312,500
Awards for all	-	(935)	(935)
Skills and activities	13,759	(5,993)	7,766
Community transport	35,407	(35,407)	-
	361,666	(42,335)	319,331
TOTAL FUNDS	987,265	(881,635)	105,630

18. Movement in funds - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	1,091,641	(248,287)	638,000	1,481,354
Restricted funds				
New Centre 81	317,687	312,500	(630,187)	-
Awards for all	501	(935)	434	-
Skills and activities	9,431	9,502	(8,247)	10,686
	327,619	321,067	(638,000)	10,686
TOTAL FUNDS	1,419,260	72,780	-	1,492,040

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,478,909	(1,727,196)	(248,287)
Restricted funds			
New Centre 81	312,500	-	312,500
Awards for all	-	(935)	(935)
Skills and activities	20,578	(11,076)	9,502
Community transport	73,378	(73,378)	-
	406,456	(85,389)	321,067
TOTAL FUNDS	1,885,365	(1,812,585)	72,780

New Centre 81- funds held to be put towards the purchase and renovation of the building used by the charity.

Awards for All - funds held to purchase equipment and training for use of equipment.

Skills and Activities Grants - funding support for running the skills and activities centre for the members.

Community Transport Grants - funding support for running the community transport services for members.

TRANSFERS BETWEEN FUNDS

Transfers between funds represent:

18. Movement in funds - continued

The transfer of restricted funds used to purchase capital items on which there is no ongoing restriction.

The transfer of funds which have been released to unrestricted funds by funders, and

The transfer of general funds where restricted funds were not sufficient to cover the project costs in full.

19. Related party disclosures

Some of the Trustees are also members of Centre 81 Limited and accordingly enjoy the same facilities, on the same basis as other members.

During the year Centre 81 Limited purchased goods and services from TMS Media Limited on normal commercial terms amounting to £473 (2023 : £301). TMS Media Limited is jointly controlled by S Scott, a trustee of Centre 81 Limited.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments				
Donations and legacies				
Donations	19,164	-	19,164	17,061
Grants	66,132	44,790	110,922	366,085
	85,296	44,790	130,086	383,146
Other trading activities				
Fundraising events	-	-	-	5,698
Charitable activities				
Community transport	145,156	-	145,156	95,004
Skills and activities income	577,808	-	577,808	479,529
Catering	21,459	-	21,459	14,955
Tea bar	8,690	-	8,690	7,811
	753,113	-	753,113	597,299
Other income				
Bank interest	116	-	116	1,122
Insurance income	1,378	-	1,378	-
Rental income	13,407	-	13,407	-
	14,901	-	14,901	1,122
Total incoming resources	853,310	44,790	898,100	987,265
Expenditure				
Raising donations and legacies				
Fundraising expenditure	9,795	-	9,795	9,605
Charitable activities				
Wages	649,378	3,229	652,607	582,377
Social security	30,358	-	30,358	24,542
Pensions	15,566	-	15,566	14,290
Sundries	136,566	39,825	176,391	202,920
Non recoverable VAT	13,955	-	13,955	14,934
Depreciation of tangible fixed assets	22,028	-	22,028	21,522
Carried forward	867,851	43,054	910,905	860,585

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Charitable activities				
Brought forward	867,851	43,054	910,905	860,585
Loss on sale of intangible fixed assets	(280)	-	(280)	1,445
	867,571	43,054	910,625	862,030
Support costs				
Governance costs				
Independent examination	7,355	-	7,355	6,825
Accountancy	3,175	-	3,175	3,175
	10,530	-	10,530	10,000
Total resources expended	887,896	43,054	930,950	881,635
Net income	(34,586)	1,736	(32,850)	105,630

This page does not form part of the statutory financial statements

CENTRE 81 LIMITED

England & Wales - Charity number 1045514

Accounts

REGISTERED COMPANY NUMBER: 03027092 (England and Wales)
REGISTERED CHARITY NUMBER: 1045514

Trustees' Report and

Unaudited Financial Statements for the Year Ended 31 March 2023

for

Centre 81 Limited

Stephenson Smart (East Anglia)
East Coast House
Galahad Road
Gorleston
Great Yarmouth
Norfolk
NR31 7RU

Centre 81 Limited

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for the Year Ended 31 March 2023

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Trustees' Report
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

Objectives and activities

Objectives and aims

The object of the charity is to promote the welfare of individuals with physical, sensory or other disabilities in any manner which is or hereafter may be deemed by law to be charitable and, in particular, to provide and maintain a centre for the purposes of recreation and other leisure time occupation in the interests of social welfare and with the object of improving their quality of life.

Public benefit

The background of this report reflects on the work undertaken to secure and convert the charities new home, the challenges we faced and still face and the services we offer as we adjust to living with Covid-19 and implement pre pandemic levels of service for our members and others who benefit from the work we do via our Skills and Activities Centre and/or our Community Transport Service.

Pre Covid-19

Centre 81 has provided services to adults with physical and other disabilities since it opened in 1981, the International Year of Disabled People. In 2008, Centre 81 changed its offer from traditional day care to more progressive outward facing day opportunities, supporting members to become more engaged in using wider community facilities as well as retaining the vital building-based Skills and Activities Centre. Diana Staines, chief executive, received an MBE for her pioneering work with disabled people in 2022.

Centre 81 provides members with the opportunity to challenge both themselves and widely-held perceptions about disabled people. Skills and Activities Centre members are involved in organising and participating in a wide range of activities both at the centre and in the wider community. Transport for many of our members is provided by our fleet of nine fully accessible minibuses, which also support traditional community transport activities, such as taking people shopping, to medical and other appointments. Our service also supports social and leisure opportunities for our members and those who attend thirty different local clubs and organisations. Our two mobility cars have given us added capacity and flexibility.

Covid 19 - impact and lessons learnt

We continue to seek the views and to discuss with our stakeholders, service delivery requirements and to ensure that the services we offer are fit for purpose. Part of our task in looking forward is to look at preceding events to understand impact, what works, what needs tweaking and what needs to be changed.

The pandemic led to the creation of bubbles with closed member and staff attendees. This worked well and members reported that the bubbles had led to the creation of safe havens and dispelled some of the fear that Covid-19 had generated. Members reported that they benefited from member and staff consistency.

Part of our learning was that we needed to take the opportunity to ensure that the conversion of Yare House included creating activity areas that would be open for all to enjoy and crucially in the event of another outbreak of covid or another rampant infectious virus that we could 'lockdown' the areas immediately and with little disruption and cost to all involved with Centre 81.

Trustees' Report
for the Year Ended 31 March 2023

The move from Tar Works Road went smoothly. Once our old site was empty it was abundantly clear just how unfit the elderly collection of portacabins and HORSA was for providing services for our members in the 21st Century.

At Yare House members and staff used two smaller activity areas: games and dining areas, albeit with more space than available at Tar Works Road. This affected our staff to member ratios as we needed to staff the two separate activity areas and the personal pampering (care) suite of facilities. Redevelopment of the larger central activities area was put on hold at the end of July 2022 as the conversion costs outstripped the available funds. We were able to use the hiatus to assist skills and activities members and staff to adjust to their new home.

Centre 81 has been operating in excess of 42 years and our success stems from our ability to support individual members on a one-to-one or group basis in the wider community and at our Yare House site. Key to this success is being able to create a family atmosphere that members, volunteers and staff value, while ensuring that Centre 81 maintains its duty of care. Central to this is the support members receive from their peers. This helps those attending Centre 81 to put their disability into context while learning different ways to manage their disability and their lives. Having access to our own Community Transport Service enables us to create opportunities in the wider community, such as sailing, swimming, shopping, theatre and cinema trips, craft markets and garden centres, and our popular party events throughout the year. These are services that our members, carers and commissioners truly value.

Our aims

- Create a state-of-the-art facility for our members and for the local community to enjoy and benefit from.
- Ensure that Yare House is fully accessible.
- Increase membership of skills and activities members.
- Develop Centre 81's Community Transport Service so that it becomes an essential part of the Great Yarmouth transport infrastructure supporting individuals and groups alike.
- Create a career pathway for staff.
- Continue to support student professional placements and apprenticeships.
- Support, members, staff and volunteers to access the wide range of opportunities that are available in the wider community.
- Gradually dismantle the 'safe haven bubbles' and encourage all to once again enjoy being part of the diverse and spontaneous family that is Centre 81.

Members' Involvement

Centre 81 members are full partners in service design and delivery. Individual achievement and aspirational plans are co-designed with each member and where appropriate with their carers and family members. This principle of individual, bespoke and co-designed pathways reflects the diversity of background and experience of participants. Our provision reaches some of the most marginalised people in our community, locates their development in a practical, working environment and brings substantial benefits to individuals, their communities and the regional economy.

Our facilities

In June 2021 we purchased Yare House, a large commercial building consisting of a three-story brick office block, warehouse, workshop and ancillary rooms set in 1.20 acres. Our planning approval enables us to have extended opening hours and to operate weekends and evenings. Our object is to future proof service delivery.

50% of our members are wheelchair dependent. Conversion of Yare House has been designed to offer 1,775.6 sqm of fully accessible ground floor accommodation with specialist facilities to promote independence and inclusion, and to support a wide range of groups, including local clubs and organisations. The office block provides us with up to 372 sqm of good quality office accommodation.

The conversion is a three-phase plan.

Phase 1 Conversion of the outer 'U' shape wrap around area providing us with key facilities that our members and staff require, including main kitchen, members' kitchens, toilets, quiet room, pampering areas, including two wet rooms, bathroom and laundry. Plus three activity areas, two offices and a reception.

Phase 2 The central activity area which will become the main hub of the Skills and Activities Centre, providing members with four activity areas, four fully accessible toilets and a central atrium.

Phase 3 The external site will provide seating, a BBQ area with raised beds and marked car and bus parking spaces. Perimeter hedging will be extended to reduce road noise, increase privacy for our members and create a green oasis in an industrial estate.

Service expansion and diversification

Our key plans include:

- Increasing the number of skills & activities members we support.
- Extend the reach of our Community Transport Service by upgrading and adding to our fleet of fully accessible vehicles, availability regarding hours and the area we serve, and supporting more groups with their transport needs
- Develop a 'Coffee Stop' for our community transport and general public use.
- Make available office accommodation for charitable and not-for-profit organisations to rent.

Skills and Activities Centre

During the year the Skills and Activities Centre supported 81 (56 2021 - 2022) people. Collectively, they attended a total of 167 (122 2021 - 2022) days per week equalling or 8,350 (6248 - 2021 - 2022) days per annum.

Our members are assessed depending on the level of support they need. Level 1 is for the more independent rising to level 5 for those who need the most support. In total we have supported 81 members and for the majority their families and unpaid carers.

- Level 1 24
- Level 2 28
- Level 3 19
- Level 4 9
- Level 5 2

Technological advances have made a significant difference to wheelchair users' experience as many of the wheelchairs are customised to people's needs. This has led to wheelchairs increasing in size to accommodate a range of adaptions designed to make life more comfortable for those sitting in their chairs for eight hours or more. The space needed to accommodate these bespoke chairs and their greater turning circles has increased considerably. The level of wheelchair dependency has decreased to 50% (66% 2021 - 2022). In contrast the number of members who are referred to Centre 81 with learning disabilities and/or on the autism spectrum has increased to 29% (20% 2021 - 2022).

16% of our members need the support and expertise of two facilitation staff and a hoist to move from one seat to another or to access the toilet or the bath. Demand has grown for our 'personal pampering' service, which enables members to access support ranging from bathing to having their nails manicured in an atmosphere that tells them 'this is your time.' Our bathroom/pampering facilities are also available for public use before 10:00, midday and after 16:00. This facility is particularly of interest to individuals in the community who are waiting for Disabled Facilities Grant DFG and the accompanying planning permission to convert their home bathroom, so it is accessible.

A different 16% of our members require assistance with their meals, such as making sure their meal is cut up to bite size or smaller pieces and maximise their independence. Some need their meal, drinks and snacks fed to them as their disability precludes them from eating and drinking independently. Centre 81 must adhere to Speech and Language Therapist (SALT) plans which are devised based on their swallow reflex and must be prepared in accordance with the prescribed consistency and fed to our members accordingly. Failure to do so can be fatal, as in a case currently being tested in the High Court. Six of our members, a maximum of four a day, require one-to-one assistance to eat their meals. The dual emphasis is on making their mealtimes a safe and enjoyable experience for them.

Our service supports unpaid family carers in the following ways:

- Respite from their caring role.
- Opportunity to retain or return to paid employment.
- Advocacy in dealing with statutory agencies, in particular Department for Work and Pensions (DWP) regarding Personal Independence Payments (PIP).
- Housing issues, including improvements and rehousing.
- Safeguarding issues, including financial concerns.
- Advice and demonstrations of specialist equipment.
- Wheelchair clinic referrals regarding repairs and/or new wheelchairs.

As we learn to live with Covid 19 we continue to see an increase in the number of members who actively want to participate in wider community activities. For each activity the following risk assessments are completed:

- Venue review, including obtaining a copy of the public liability insurance.
- Needs of members and their required level of support.
- Staffing levels and their individual and collective skills.
- The dynamics of the group focusing on members, volunteers and staff.
- Transport arrangements.

Activities include swimming, sailing, theatre, shopping, bowling, and river trips on the Norfolk Broads.

Community Transport Service
Centre 81 has its own Community Transport Service. This supports:

- Skills and Activities Centre members. Without access to our 'symbiotic' fully accessible Community Transport Service they would not be able to enjoy such a wide range of activities across the borough and beyond.
- Our Community Transport Service members who use our buses for a wide range of reasons, including getting to medical appointments, supermarkets or local shops, hairdressers and Norfolk and Suffolk tourist attractions. One of the most successful trips is an outing on the Waveney Stardust Broads cruiser with a picnic or pub lunch.
- Great Yarmouth residents who enjoy local clubs and societies.
- Our transport is key in helping members visit and stay in touch with family and friends, at home or in residential care. On a few occasions we provide transport for family members to attend the funeral of their loved one.

Increasingly popular is our 'meals on wheels in reverse'. Our drivers pick up members and take them to the restaurant of their choice, which we have booked for them. Instead of sitting at home and eating in isolation they can enjoy a meal in the company of others.

Residents in the borough consider our transport is a crucial service as many would feel isolated from their local community without it. Many regard it as their 'social club on wheels'.

Each minibus can accommodate up to 16 people. However, capacity is often reduced to 6 or less as a high percentage of passengers are wheelchair dependent or require bulky mobility aids, including folding manual wheelchairs, rollators and service dogs.

Personnel, volunteer and local support

The Board of Trustees wishes to record its thanks and appreciation to Centre 81's staff, volunteers and members, and they are grateful too for the high level of support the charity receives from other individuals, businesses and organisations throughout the year.

Centre 81's staffing structure is flat with minimal management and support staff. Our priority is to ensure that staff resources are deployed to support our members in Skills and Activities and Community Transport. We employ:

- 54 staff 32.42 FTE (49 2021 - 2022 - 29.6 FTE)

The split of staff by area is:

- Executive team 4 = 4 FTE staff, (2 2 FTE 2021 - 2022)
- Facilitation 22* = 13.68 FTE (21 13.1 FTE 2021-2022)
- Drivers 18 = 9.4 FTE (21 10.4 FTE 2021 - 2022)
- Catering 3 = 2 FTE (2 1 FTE - 2021 - 2022)
- Support 7 = 3.34 FTE (6 3.7 FTE 2021 - 2022)

*Includes maternity cover

Further support is given to Centre 81 by 6 volunteers throughout the centre and 7 trustees.

Volunteers are involved in all aspects of service delivery. When they start they are encouraged to think about what they would like to achieve at Centre 81 and what they can offer. Some come with clear ideas, others like to try out different aspects. All volunteers are linked to a mentor. They are given training and supervision so they can properly support staff in supporting our members, and volunteers achieve their aspirations and effectively demonstrate that it is "Ability not Disability" that is at the forefront of Centre 81's service delivery.

Volunteers are encouraged to gain agreed qualifications in line with their Individual Achievement and Volunteering plan. Agreed training is funded by Centre 81.

As our volunteers' confidence and abilities develop, they are encouraged to try out different roles and gain wider experience. The success of this approach is proven as a number of volunteers have secured paid employment within Centre 81 or gone onto volunteering opportunities with other organisations.

Fixed assets

Our fixed assets at the end of March 2023 are:

- Yare House, freehold purchased outright and all fixtures and fittings
- Converted shipping container for office and/or storage
- 9 fully accessible minibuses and their allocation of safety equipment
- 2 mobility cars

Trustees' Report
for the Year Ended 31 March 2023

Financial position

The results of Centre 81 activities over the year are set out in detail on the following pages and show a surplus of £105,630 (2022: surplus of £768,488).

Centre 81 opened as a day centre to provide social and leisure pursuits for its members. Its income was generated mainly from a Service Level Agreement (SLA) with NCC Adult Social Care. In 2009 this changed to spot contracts.

Throughout its 40-plus years of providing services to some of the most disadvantaged people in the Great Yarmouth Borough and surrounding area it has operated on a severe financial tightrope. Factors influencing our running costs include:

- Staffing requirements to meet agreed ratios.
- Increased referrals of members with high physical and emotional care needs.
- No control over direct costs such as National Living Wage and pension auto enrolment.
- No year-on-year fee increase to meet increased costs.

National Living Wage

Year	2016/2020	2020/2021	2021/2022	2022/2023
Hourly	£7.20 - £8.21	£8.72	£8.91	£9.50
Cumulative	£120,000	£145,961	£186,335	£187,993

Pension/Auto Pension Enrolment (Annual)

Year	2014/2020	2020/2021	2021/2022	2022/2023
Cumulative	£13,488	£11,675	£13,355	£12,219

The cumulative impact of the National Living Wage and pension auto enrolment is £200,212 as at 31st March 2023. The anticipated NLW increase in April 2024 is £11.16 which will add a further £0.74p per person per hour. For Centre 81 this is anticipated to be an additional increase in pay costs in the region of £50,000 per annum.

In the face of fierce financial demands, we have been able to:

- Absorb more than £200k in additional costs between 2014 and 2023 due to increases in the National Living Wage and pension auto enrolment.
- Invest £100k plus in upgrading our community transport fleet and add greater versatility by purchasing two mobility cars.
- Purchase highly specialised disability equipment.
- Secure alternative premises for the long-term sustainability of Centre 81.
- Undertake significant conversion work at Yare House to make it fit for purpose for our members and staff.

The disparity between the conversion costs and funding received resulted in us having a deficit of £325,000 to pay contractors for work undertaken up to the 31 July 2022. Norfolk County Council offered us a loan to cover this, which we accepted. The team at NCC worked swiftly to ensure that we had these funds in a timely manner. The terms of the commercial loan over a fifteen-year period with interest charged at 7% works out at a total repayment to NCC of £507,000.

Work undertaken on understanding our full-cost recovery position has produced a clear picture of income and expenditure. The trustees recognise the importance of maintaining careful management of our finances and that they must deliver recurring and increased surpluses to boost the charity's reserves.

Constantly rising staff, energy and maintenance costs and cramped, dilapidated buildings at Tar Works Road hampered the charity's ability to update facilities to better serve its members. Without space to increase our membership, and therefore our revenue, Centre 81's future looked bleak, and a move to more spacious premises that could be adapted to suit our needs became essential.

Yare House, on the market for £975k and purchased by Centre 81 for £425k, was ideal, but it needed a great deal of work. Phase One is almost finished, but in order to make the most of the enormous amount of space we have available - and the huge potential of Centre 81 - we must complete Phase Two.

Funding applications have been submitted to:

- Geoffrey Watling Charity - £25k. Agreed as part of the total funding required.
- National Lottery Reaching communities - £100k. Awaiting decision.
- Community Ownership Fund - £300k - Awaiting decision.
- We continue to search for other sources of funding.

FUTURE FINANCIAL PLANNING

Our ambition is to improve the charity's resilience by achieving year-end positive figures and three months reserves by:

- Raising funds to carry out Phase Two conversion work.
- Implementing our marketing strategy.
- Increasing membership and levels of income.
- Attracting individual and corporate sponsorship.
- Utilising office accommodation by renting this to charities and not for profit organisations.
- Developing three months reserves.

We know that we are only scratching the surface when it comes to reaching and supporting the number of disabled people and family carers in our community - 0.5%. The figures in the following forecasts demonstrate that with targeted marketing and regular open days to show off our class-leading facilities we will be able to significantly grow our Skills and Activities Centre membership, and with it our income. Alongside this, greater financial security will enable us to extend our Community Transport Service, gradually replacing our fleet with more economic vehicles and attracting CT and members of the local community to our new Coffee Stop.

We already have two tenants in our office building and are in discussion with a third organisation looking to rent at least one entire floor (4,000 sqft).

To meet its full potential in supporting the community, and in reaching a position of financial security, Centre 81 must complete the second phase of the redevelopment of Yare House. With the support of key funders, the executive and trustees are confident that the charity will continue to provide essential services for disabled people and their families well into the future.

FINANCIAL REVIEW

Reserves

Total funds at 31st March 2023 were £1,524,890 (2022: £1,419,260). Unrestricted funds at 31st March 2023 were £1,486,954 (2022 £1,091,641).

Reserves policy

The Charity Commission's CC19 guidance states: 'There is no single level or even a range of reserves that is right for all charities. Any target set by trustees for the level of reserves to be held should reflect the particular circumstances of the individual charity. To do this, trustees need to know why the charity should hold reserves and, having identified those needs, the trustees should consider how much should be held to meet them.'

This policy sets out our free reserves, which are defined as unrestricted funds excluding fixed assets. Our aim is to hold sufficient free reserves to ensure we can manage the financial impact of risk and to cover our day-to-day working capital. Centre 81 trustees and executive agreed it is imperative that we increase our level of free reserves but that the charity was caught in a catch 22 situation. To increase our reserves, we needed to increase the number of skills and activities members. To do this we required additional physical space as our Tar Work Road site was too cramped to accommodate any expansion.

Our move to Yare House has given us room to accommodate a few more members but the number of members required to make a difference in relation to our future financial sustainability is dependent on completing the conversion of the central activity area. The skills and activities services provided by Centre 81 are very staff intensive. We will see an increase in both income and expenditure. However, our analysis shows that the levels of prospective income will be higher than our forecast expenditure and will incrementally increase our financial day-to-day operational buffer and our reserves.

Centre 81's expenditure for the 2022/2023 financial year was £1,844,819.

This comprised of two separate expenditures.

- Delivery of Relevant Charitable Purposes services £927,890
- Capital conversion costs £916,929

Yare House investment
Purchased in June 2021 for £425,000, the trustees and executive have successfully applied for grants in the region of £805k to undertake the conversion. An independent valuation in May 2023 determined that Yare House is currently valued at £900,000. Once the work in converting the central area has been concluded the value for the building is anticipated to be £1,200,000. It should be noted that these valuations are for the building asset only and do not include fixtures and fittings such as a fully fitted professional kitchen, ceiling hoists or the member's twin fitted kitchens.

The trustees have examined the charity's requirements for reserves considering the main risks to the organisation. The reserves policy set by the trustees addresses the organisation's:

- Immediate needs of ongoing maintenance of £10,000 and working capital to cover a three-month period £212,176
- Replacement minibuses x 2 preowned buses £50,000
- Required free reserves £272,176
- Current free reserves £nil
- Shortfall £272,176

Our annual accounts state that our fund balance is £1,524,890 (£1,419,260 : 2022). This comprises our fixed assets (buildings, land, vehicles, and equipment) and our current assets (debtors and bank accounts).

Trustees and executive are deeply grateful to those who have awarded us significant grants. Equally, we recognise those who have raised funds by organising events for us, responded to our appeals and made donations in memory of their loved ones.

Going concern
After making appropriate enquiries, the trustees have a reasonable expectation that Centre 81 has adequate resources to continue its operational existence for the foreseeable future. For this reason, we continue to adopt the going concern basis in preparing the financial statements.

FUTURE PLANS - FINANCE
We recognise the need to maintain a high level of financial scrutiny, to continue to improve our financial position and our level of free reserves. We will continue to seek to attract grants from charitable trusts and foundations for revenue (eg funding staff posts) and capital expenditure.

Future plans - operational

Skills and Activities Centre

Expanding our service offer and attracting more members to the Skills and Activities Centre. This would include private paying individuals and people commissioned by NCC Adult Social Care, NHS Continuing Health Care and Great Yarmouth and Waveney Clinical Commissioning Group. Discussions with commissioners are ongoing.

Community Transport Service

- Continue to improve on efficiency levels regarding number of passengers per journey while maintaining our health and safety maximum level of two wheelchairs per journey.
- Reach out to residents living in the Borough of Great Yarmouth who are lonely, isolated and do not feel part of their local community.
- Encourage greater use of our 'meals on wheels in reverse' service.
- Develop closer relationships with local clubs and societies, providing transport to their members and increasing the viability of their organisations.
- Promote our service to those who are denied volunteering opportunities due to lack of transport.
- Investigate how we can form close working relationships with JPUH discharge coordinators to facilitate more timely discharges and reduce waiting times for transport to get someone home after outpatient or inpatient treatment.

Training

Strengthening our training offer in conjunction with:

- University of East Anglia, Faculty of Medicine and Health Sciences and School of Social Work.
- East Coast College, Health and Social Care and develop placements for NEET.
- Norfolk Constabulary student places.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company registered with the Charity Commission 1045514 on the 01 April 1995

The company is registered as a company limited by guarantee (charity no 03027092) and was set up by a Memorandum of Association on 28 February 1995, as amended 26 March 1997 and subsequently amended by special resolution(s) dated 23 April 2014, 16 July 2014 and 9 December 2015.

Recruitment and appointment of new trustees

The Board of Trustees has absolute discretion to appoint and remove trustees but may delegate this or any of their powers to a committee consisting of one or more trustees and such other persons not being trustees co-opted onto such a committee as the trustees think fit.

The Board of Trustees when complete consists of at least nine and no more than fifteen persons, being individuals over the age of 18, all of whom must support the objects. The charity aims to have enough trustees with sufficient relevant expertise and knowledge to ensure the probity, financial security and success appropriate to the aims of Centre 81 Limited.

Organisational structure

The trustees are directors within the meaning of the Companies Act 2006. The trustees at the date of this report are listed in the 'Reference and Administrative Details' section of this document. The day-to-day running of Centre 81 has been delegated by the trustees to the chief executive.

The trustees meet 12 times a year on the third Wednesday of each month or more frequently as required either in person or via zom.. The charity has set up a project working group to oversee the conversion of our new premises and comprises three trustees and the chief executive. They call on the expertise of their building and construction advisor, quantity surveyor and our appointed architects. This group meets monthly and more frequently as the project demands.

Trustees' Report
for the Year Ended 31 March 2023

Centre 81 has a flat management structure which works well. It is recognised that the structure would need to be developed to cope with an increase in size, membership and service diversification including the continued effective support of staff and volunteers.

Induction and training of new trustees

Potential trustees are invited to visit Centre 81, meet members and staff and discuss their potential role with the chief executive. They attend a trustees board meeting as an observer. If both Centre 81 and the potential trustees consider that they are a good fit, the next stage is to undertake various checks to establish their fitness to act as a trustee. This includes DBS and Company House verification.

Risk management

The trustees acknowledge the Charity Commission's recommendation for them to undertake a review of the major risks to which the trust is exposed. This register is maintained by the chief executive and exceptions are reported to the trustees at their monthly board meetings.

Centre 81 has the required employer and professional indemnity insurance in place to mitigate any risk to the organisation. It also has a specific policy to cover trustees and professional liability as well as a comprehensive vehicle motor policy for the Community Transport Service.

Reference and administrative details

Registered Company number
03027092 (England and Wales)

Registered Charity number
1045514

Registered office
Yare House
Morton Peto Road
Great Yarmouth
Norfolk
NR31 0LT

Trustees
Mr S C Scott
Mr K R Jermyn
Mr J Burton
Mrs L Jordan-Hall (resigned 30/7/2022)
Mr R W Packham (resigned 14/4/2022)
Mrs L P Smith (resigned 14/6/2023)
Mr J Solomon
Mrs S Ward (resigned 22/8/2022)
Mr C Williams-Brunsdon (resigned 23/5/2023)
Mr J P Wood

Company Secretary
Ms D J Staines (CEO)

Trustees' Report
for the Year Ended 31 March 2023

Independent Examiner
Henry Pettitt FCA CTA
Stephenson Smart (East Anglia) Limited
East Coast House
Galahad Road
Gorleston
Great Yarmouth
Norfolk
NR31 7RU

Trustees' report, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ....18 October 2023 and signed on the board's behalf by:

.....
Mr S C Scott - Trustee

Independent Examiner's Report to the Trustees of Centre 81 Limited

I report to the trustees (who are also Directors for the purpose of company law) on my examination of the financial statements of Centre 81 Limited ('the charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Financial Position, the Statement of Cash Flows and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the trustees of charitable company you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the charitable company are not required to be audited under Part 16 of the Act and are eligible for independent examination, I report in respect of my examination of the charitable company's financial statements carried out under section 145 of the Charities Act 2011 ('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 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

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 ICAEW, 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 charitable company as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair view which is not a matter considered as part of an independent examination; or

4. the financial statements 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).

Independent Examiner's Report to the Trustees of
Centre 81 Limited

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

Henry Pettitt FCA CTA
The Institute of Chartered Accountants in England and Wales

Stephenson Smart (East Anglia) Limited
East Coast House
Galahad Road
Gorleston
Great Yarmouth
Norfolk
NR31 7RU

Date: 18 October 2023

Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments from					
Donations and legacies	2	21,480	361,666	383,146	726,058
Charitable activities	4				
General charitable activities		597,299	-	597,299	560,283
Other trading activities	3	5,698	-	5,698	21,489
Other income		1,122	-	1,122	200,967
Total		625,599	361,666	987,265	1,508,797
Expenditure on					
Raising funds	5	9,605	-	9,605	9,745
Charitable activities	6				
General charitable activities		-	-	-	-
Skills and activities		478,432	6,928	485,360	337,714
Catering		56,024	-	56,024	45,287
Community transport		273,411	35,407	308,818	333,268
Governance costs		21,828	-	21,828	14,295
Total		839,300	42,335	881,635	740,309
NET INCOME/(EXPENDITURE)		(213,701)	319,331	105,630	768,488
Transfers between funds	18	609,014	(609,014)	-	-
Net movement in funds		395,313	(289,683)	105,630	768,488
Reconciliation of funds					
Total funds brought forward		1,091,641	327,619	1,419,260	650,772
Total funds carried forward		1,486,954	37,936	1,524,890	1,419,260

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Fixed assets					
Tangible assets	12	1,865,125	-	1,865,125	924,909
Current assets					
Debtors	13	57,572	14,664	72,236	41,149
Cash at bank		3,032	23,272	26,304	642,249
		60,604	37,936	98,540	683,398
Creditors					
Amounts falling due within one year	14	(135,441)	-	(135,441)	(189,047)
Net current (liabilities)/assets		(74,837)	37,936	(36,901)	494,351
Total assets less current liabilities		1,790,288	37,936	1,828,224	1,419,260
Creditors					
Amounts falling due after more than one year	15	(303,334)	-	(303,334)	-
NET ASSETS		1,486,954	37,936	1,524,890	1,419,260
Funds	18				
Unrestricted funds				1,486,954	1,091,641
Restricted funds				37,936	327,619
Total funds				1,524,890	1,419,260

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.
The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on ....18 October 2023.... and were signed on its behalf by:

.....
Mr S C Scott - Trustee

The notes form part of these financial statements

Cash Flow Statement
for the Year Ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	22,239	768,084
Net cash provided by operating activities		22,239	768,084
Cash flows from investing activities			
Purchase of tangible fixed assets		(963,184)	(866,505)
Sale of tangible fixed assets		-	247,564
Net cash used in investing activities		(963,184)	(618,941)
Cash flows from financing activities			
New loans in year		325,000	-
Net cash provided by financing activities		325,000	-
Change in cash and cash equivalents in the reporting period		(615,945)	149,143
Cash and cash equivalents at the beginning of the reporting period		642,249	493,106
Cash and cash equivalents at the end of the reporting period		26,304	642,249

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 March 2023

1. Reconciliation of net income to net cash flow from operating activities

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	105,630	768,488
Adjustments for:		
Depreciation charges	21,522	24,282
Loss/(profit) on disposal of fixed assets	1,445	(192,792)
(Increase)/decrease in debtors	(31,085)	17,669
(Decrease)/increase in creditors	(75,273)	150,437
Net cash provided by operations	22,239	768,084

2. Analysis of changes in net funds/(debt)

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank	642,249	(615,945)	26,304
	642,249	(615,945)	26,304
Debt			
Debts falling due within 1 year	-	(21,667)	(21,667)
Debts falling due after 1 year	-	(303,334)	(303,334)
	-	(325,001)	(325,001)
Total	642,249	(940,946)	(298,697)

Notes to the Financial Statements
for the Year Ended 31 March 2023

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is 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 recongnised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- income from contracts for the supply of services is recongnised 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.

Expenditure

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

Tangible fixed assets

Tangible fixed assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in equity, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in equity in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in equity in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	3-15 years straight line
Motor vehicles	2-10 years

Freehold property and land are not depreciated.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

1. Accounting policies - continued

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Leasing commitments
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. Donations and legacies

	2023	2022
	£	£
Donations	17,061	37,486
Grants	366,085	688,572
	383,146	726,058

Grants received, included in the above are as follows:

	2023	2022
	£	£
National Lottery	262,500	-
G Watling	50,000	-
Norfolk County Council - Dept of Transport Covid 19	-	71,248
Norfolk County Council - Infection Control fund	-	28,263
GYBC Recovery & Growth Fund	-	7,500
NCC Social Infrastructure Fund	-	250,000
SCC LEP Fund	-	250,000
Anglian Water Positive Difference Fund	-	10,000
Sobell Foundation Fund	-	5,000
Limbourne Trust	-	8,000
Other grants	53,585	58,561
	366,085	688,572

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

3. Other trading activities

	2023	2022
	£	£
Fundraising events	5,698	21,489

4. Income from charitable activities

	Activity	2023	2022
		£	£
Community transport	General charitable activities	95,004	80,777
Skills and activities income	General charitable activities	479,529	459,774
Catering	General charitable activities	14,955	19,732
Tea bar	General charitable activities	7,811	-
		597,299	560,283

5. Raising funds

Raising donations and legacies

	2023	2022
	£	£
Fundraising expenditure	9,605	9,745

6. Charitable activities costs

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Skills and activities	485,360	-	485,360
Catering	56,024	-	56,024
Community transport	308,818	-	308,818
Governance costs	11,828	10,000	21,828
	862,030	10,000	872,030

7. Support costs

	Governance costs
	£
Governance costs	10,000

8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	-	10,070
Independent examination	6,825	-
Depreciation - owned assets	21,523	24,282
Hire of plant and machinery	-	3,752
(Deficit)/surplus on disposal of fixed assets	1,445	(192,792)

9. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

One trustee received £nil (2022 : £109) for expenses incurred during the year.

Key Management

Key management personal consisted of Chief Executive and the Skills and Activities manager from April 2022 to August 2022. We then recruited a Finance Officer and a Community Transport Manager establishing a more balanced executive team.

The total employment benefits (including employer pension contributions) for key management personal were £123,472 (2022 : £80,217).

10. Staff costs

	2023	2022
	£	£
Wages and salaries	582,377	480,793
Social security costs	24,542	22,388
Other pension costs	14,290	12,219
	621,209	515,400

The average monthly number of employees during the year was as follows:

	2023	2022
Management and support	49	40

No employees received emoluments in excess of £60,000.

11. Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments from			
Donations and legacies	27,872	698,186	726,058
Charitable activities			
General charitable activities	560,283	-	560,283
Other trading activities	21,489	-	21,489
Other income	200,967	-	200,967
Total	810,611	698,186	1,508,797
Expenditure on			
Raising funds	9,745	-	9,745
Charitable activities			
General charitable activities	-	-	-
Skills and activities	304,638	33,076	337,714
Catering	42,371	2,916	45,287
Community transport	207,969	125,299	333,268
Governance costs	13,424	871	14,295
Total	578,147	162,162	740,309
NET INCOME	232,464	536,024	768,488
Transfers between funds	270,596	(270,596)	-
Net movement in funds	503,060	265,428	768,488
Reconciliation of funds			
Total funds brought forward	588,581	62,191	650,772
Total funds carried forward	1,091,641	327,619	1,419,260

12. Tangible fixed assets

	Freehold property	Fixtures and fittings	Motor vehicles	Totals
	£	£	£	£
Cost				
At 1 April 2022	841,186	59,585	205,488	1,106,259
Additions	916,929	28,255	18,000	963,184
Disposals	-	(11,974)	-	(11,974)
At 31 March 2023	1,758,115	75,866	223,488	2,057,469
Depreciation				
At 1 April 2022	-	36,939	144,411	181,350
Charge for year	-	9,646	11,877	21,523
Eliminated on disposal	-	(10,529)	-	(10,529)
At 31 March 2023	-	36,056	156,288	192,344
Net book value				
At 31 March 2023	1,758,115	39,810	67,200	1,865,125
At 31 March 2022	841,186	22,646	61,077	924,909

Included in cost or valuation of land and buildings is freehold land of £44,240 which is not depreciated.

13. Debtors: amounts falling due within one year

	2023	2022
	£	£
Trade debtors	45,231	12,490
Other debtors	190	149
VAT	2,286	4,257
Prepayments	24,529	24,253
	72,236	41,149

14. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts (see note 16)	21,667	-
Trade creditors	70,672	73,365
Social security and other taxes	7,341	6,249
Other creditors	2,804	1,058
Accrued expenses	32,957	108,375
	135,441	189,047

During the year a loan was taken out which is secured on the property.

15. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Bank loans (see note 16)	303,334	-

During the year a loan was taken out which is secured on the property.

16. Loans

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Loans	21,667	-
Amounts falling due between two and five years:		
Loans	86,667	-
Amounts falling due in more than five years:		
Repayable by instalments:		
Loans	216,667	-

17. Leasing agreements

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	2,476	2,018
Between one and five years	-	2,139
	2,476	4,157

18. Movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	1,091,641	(213,701)	609,014	1,486,954
Restricted funds				
New Centre 81	317,687	312,500	(606,701)	23,486
Awards for all	501	(935)	434	-
Skills and activities	9,431	7,766	(2,747)	14,450
	327,619	319,331	(609,014)	37,936
TOTAL FUNDS	1,419,260	105,630	-	1,524,890

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	625,599	(839,300)	(213,701)
Restricted funds			
New Centre 81	312,500	-	312,500
Awards for all	-	(935)	(935)
Skills and activities	13,759	(5,993)	7,766
Community transport	35,407	(35,407)	-
	361,666	(42,335)	319,331
TOTAL FUNDS	987,265	(881,635)	105,630

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	466,284	232,464	392,893	1,091,641
New Centre 81	122,297	-	(122,297)	-
	588,581	232,464	270,596	1,091,641
Restricted funds				
New Centre 81	52,191	531,177	(265,681)	317,687
Awards for all	10,000	(1,332)	(8,167)	501
Skills and activities	-	9,431	-	9,431
Infection control fund	-	(3,252)	3,252	-
	62,191	536,024	(270,596)	327,619
TOTAL FUNDS	650,772	768,488	-	1,419,260

18. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	810,611	(578,147)	232,464
Restricted funds			
New Centre 81	537,910	(6,733)	531,177
Awards for all	-	(1,332)	(1,332)
Skills and activities	15,750	(6,319)	9,431
Community transport	106,263	(106,263)	-
Infection control fund	28,263	(31,515)	(3,252)
Coronavirus community support fund	10,000	(10,000)	-
	698,186	(162,162)	536,024
TOTAL FUNDS	1,508,797	(740,309)	768,488

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	466,284	18,763	1,001,907	1,486,954
New Centre 81	122,297	-	(122,297)	-
	588,581	18,763	879,610	1,486,954
Restricted funds				
New Centre 81	52,191	843,677	(872,382)	23,486
Awards for all	10,000	(2,267)	(7,733)	-
Skills and activities	-	17,197	(2,747)	14,450
Infection control fund	-	(3,252)	3,252	-
	62,191	855,355	(879,610)	37,936
TOTAL FUNDS	650,772	874,118	-	1,524,890

18. Movement in funds - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,436,210	(1,417,447)	18,763
Restricted funds			
New Centre 81	850,410	(6,733)	843,677
Awards for all	-	(2,267)	(2,267)
Skills and activities	29,509	(12,312)	17,197
Community transport	141,670	(141,670)	-
Infection control fund	28,263	(31,515)	(3,252)
Coronavirus community support fund	10,000	(10,000)	-
	1,059,852	(204,497)	855,355
TOTAL FUNDS	2,496,062	(1,621,944)	874,118

New Centre 81- funds held to be put towards the purchase and renovation of the building used by the charity.

Awards for All - funds held to purchase equipment and training for use of equipment.

Skills and Activities Grants - funding support for running the skills and activities centre for the members.

Community Transport Grants - funding support for running the community transport services for members.

TRANSFERS BETWEEN FUNDS

Transfers between funds represent:

The transfer of restricted funds used to purchase capital items on which there is no ongoing restriction.

The transfer of funds which have been released to unrestricted funds by funders, and

The transfer of general funds where restricted funds were not sufficient to cover the project costs in full.

19. Related party disclosures

Some of the Trustees are also members of Centre 81 Limited and accordingly enjoy the same facilities, on the same basis as other members.

During the year Centre 81 Limited purchased goods and services from TMS Media Limited on normal commercial terms amounting to £361 (2022 : £369). TMS Media Limited is jointly controlled by S Scott, a trustee of Centre 81 Limited.

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments				
Donations and legacies				
Donations	17,061	-	17,061	37,486
Grants	4,419	361,666	366,085	688,572
	21,480	361,666	383,146	726,058
Other trading activities				
Fundraising events	5,698	-	5,698	21,489
Charitable activities				
Community transport	95,004	-	95,004	80,777
Skills and activities income	479,529	-	479,529	459,774
Catering	14,955	-	14,955	19,732
Tea bar	7,811	-	7,811	-
	597,299	-	597,299	560,283
Other income				
Gain on sale of tangible fixed assets	-	-	-	192,792
VAT recovered	-	-	-	7,927
Bank interest	1,122	-	1,122	248
	1,122	-	1,122	200,967
Total incoming resources	625,599	361,666	987,265	1,508,797
Expenditure				
Raising donations and legacies				
Fundraising expenditure	9,605	-	9,605	9,745
Charitable activities				
Wages	577,622	4,755	582,377	480,793
Social security	24,542	-	24,542	22,388
Pensions	14,290	-	14,290	12,219
Hire of plant and machinery	-	-	-	3,752
Sundries	165,340	37,580	202,920	177,060
Non recoverable VAT	14,934	-	14,934	-
Depreciation of tangible fixed assets	21,522	-	21,522	24,282
Loss on sale of intangible fixed assets	1,445	-	1,445	-
	819,695	42,335	862,030	720,494

Detailed Statement of Financial Activities for the Year Ended 31 March 2023

Support costs

Governance costs				
Auditors' remuneration	-	-	-	10,070
Independent examination	6,825	-	6,825	-
Accountancy	3,175	-	3,175	-
	10,000	-	10,000	10,070
Total resources expended	839,300	42,335	881,635	740,309
Net income	(213,701)	319,331	105,630	768,488

CENTRE 81 LIMITED

England & Wales - Charity number 1045514

Accounts

REGISTERED COMPANY NUMBER: 03027092 (England and Wales)
REGISTERED CHARITY NUMBER: 1045514

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2022

for

Centre 81 Limited

Cunninghams Statutory Auditors
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Centre 81 Limited

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Centre 81 Limited

Report of the Trustees
for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to promote the welfare of individuals with physical, sensory or other disabilities in any manner which is or hereafter may be deemed by law to be charitable and in particular to provide and maintain a centre for the purposes of recreation and other leisure time occupation in the interests of social welfare and with the object of improving their quality of life.

OBJECTIVES AND ACTIVITIES

Public benefit

The background of this report reflects on the services we offered prior to the Covid-19 pandemic, throughout the pandemic and the facilities we had for those supported via our Skills and Activities Centre.

Pre Covid-19

Centre 81 has provided services to adults with physical and other disabilities since it opened in 1981, the International Year of Disabled People. In 2008, Centre 81 changed its offer from traditional day care to more progressive outward facing day opportunities, supporting members to become more engaged in using wider community facilities as well as retaining the vital building-based Skills and Activities Centre. Diana Staines, chief executive, received an MBE for her pioneering work with disabled people in January's New Year Honours.

Centre 81 provides members with the opportunity to challenge both themselves and widely-held perceptions about disabled people. Skills and Activities Centre members are involved in organising and participating in a wide range of activities both at the centre and in the wider community. Transport for many of our members is provided by our fleet of nine fully accessible minibuses, which also support traditional community transport activities, such as taking people shopping, to medical and other appointments. Our service also supports social and leisure opportunities for our members and those who attend thirty different local clubs and organisations.

During the Covid-19 pandemic

On the 13th March 2020 all activities in the wider community, such as swimming, bowling, shopping and visiting restaurants, were stopped as the assessed risk was too high. Our immediate concerns were for the safety and wellbeing of our members, staff and volunteers. We had to make sure that in these frightening and unprecedented times no one involved with Centre 81, receiving or supporting the delivery of services, felt abandoned. Our immediate response was to set up an alternative support service for all our members, including telephone calls (3,756), garden visits (143), local walks (252) and a shopping service (433).

After five months, we were able to open the Skills and Activities Centre to our members and restart our Community Transport Service. In many ways, life at Centre 81 had not changed, while in others our day-to-day activities had altered significantly as the emphasis focused on making sure that our service was Covid-19 secure. Staff and members followed our carefully prepared risk assessments and trustees continued to meet monthly, albeit virtually. Volunteers did not return until much later.

One of the unintended but welcome outcomes of Covid-19 was that society became acutely aware of the role and value of the Care Sector. Our primary commissioners and funders provided us with vital Covid-19 resilience grants, including the Job Retention Scheme (JRS). We were fortunate that our commissioners - Adult Social Care, NCC, and Continuing Health Care, NHS, - decided that they would continue to pay an average commissioned fee. This, plus JRS grants for staff posts and our private income, provided us with some financial stability.

Living with covid

As we relaxed strict Covid-19 restrictions, including social distancing, we are able to rebuild our service delivery. Our success stems from our ability to support individual members on a one-to-one or group basis in the wider community and at Centre 81. Key to this success is being able to create a family atmosphere that members, volunteers and staff value, while ensuring that Centre 81 maintains its duty of care. Central to this is the support members receive from their peers. This helps those attending Centre 81 to put their disability into context while learning different ways to manage their disability and their lives. Having access to our own Community Transport Service enables us to create opportunities in the wider community, such as sailing, swimming, shopping, theatre and cinema trips, craft markets and garden centres, and our popular party events throughout the year. These are services that our members, carers and commissioners truly value.

Our facilities

Our Tar Works Road site comprised a collection of 50-year-old-plus temporary buildings which were not fit for disabled people to use today. Its cramped accommodation and layout prohibited us offering the range of required equipment, and limited the number of people we were able to support and restricted our ability to increase our income. The buildings were costly to heat and light, and maintenance an ongoing struggle.

OBJECTIVES AND ACTIVITIES

It had been clear for many years that the charity needed to relocate and in 2021 we purchased Yare House, which offered more spacious accommodation that could be adapted to better suit members' needs and secure the long-term financial future of the charity. Based on an analysis of our financial performance it is apparent that we need to increase our Skills and Activities Centre capacity to:

- Increase membership (service users)
- Develop training capabilities in both social care and community transport sectors in partnership with local colleges, universities and private organisations.
- Offer apprenticeships across our services.
- Ensure we can offer our members the freedom to engage in established and new activities while being able to 'lock down' in the event of another Covid variant or other disease.
- Develop a career pathway for staff to take on increased levels of responsibility as part of their career development.

Future service delivery and income generation strategy

In June 2021 we purchased Yare House, a large commercial building consisting of a three-story brick office block, warehouse, workshop and ancillary rooms set in 1.20 acres. Our planning approval enables us to have extended opening hours and to operate weekends and evenings.

Conversion of Yare House has been designed to offer 1775.6 sqm of fully accessible ground floor accommodation with specialist facilities to promote independence and inclusion. The principle behind the conversion was to create a fully accessible space and facilities for Centre 81 members - 66% of whom are wheelchair dependent - and for the facilities to support a wide range of groups, including local clubs and organisations. The office block provides us with up to 372 sqm of good quality accommodation.

Service expansion and diversification

Skills and Activities

Yare House provides us with the space to offer our services to more members via NCC Adult Social Care, NHS Continuing Health Care and private referrals. Our plan is to increase membership to pre-Covid levels in line with agreed member-to-staff ratios.

- Initially offering our services to members requiring level one or two support as we can accommodate these without increasing additional staff.
- Recruit additional staff to increase the number of members at levels three and four.
- Expand our offer subject to referrals, finance, transport and staff recruitment logistics by providing evening and weekend provision.
- Develop our training offer for those in the care sector and tertiary health care professionals.

Community Transport Service

- Increase our individual membership and restart our community activities, including visiting Norfolk and Suffolk tourist attractions, picnics on The Broads with specially adapted boats, garden centres and meals out.
- Offer support to more local groups. Currently we provide transport to 3 groups.
- Re-establish our 'meals on wheels in reverse' scheme.
- Set up a coffee lounge for our community transport members, some of whom find reconnecting with their local community and adjusting to living with Covid 19 problematic.

Post 16 provision - Special Education Needs Disability (SEND).

This applies to individuals between the ages of 16 and 25 who have special educational needs. The local education authority has a duty to provide education opportunities post school for five days a week. Local colleges provide up to three days a week, leaving a provision gap of 2 days a week. Early discussions indicate that there is a shortfall in providers for this service.

This service diversification would need to be set up with the post-16 provision team and East Coast College as all students under this scheme would require an Education, Health and Care Plan in place before leaving school and use their post education time to attain life skills at foundation levels 1 or 2.

Serviced Office Accommodation

OBJECTIVES AND ACTIVITIES

Yare House provides us with the potential to attract income from providing serviced or non-serviced office space. Based on basic rental costs without the service elements the second floor could potentially realise up to £24,000 pa. However, against this we would have to nett off the VAT relief that we have benefitted from for the remaining period of a ten-year term, starting from 6th June 2021. This would not be the case, however, if space was taken up by tenants in the charity sector.

Members' Involvement

Centre 81 members are full partners in service design and delivery. Individual achievement and development plans are co-designed with each member and where appropriate with their carers and family members. This principle of individual, bespoke and co-designed pathways reflects the diversity of background and experience of participants. Our provision reaches some of the most marginalised people in our community, locates their development in a practical, working environment and brings substantial benefits to individuals, their communities and the regional economy.

ACHIEVEMENT AND PERFORMANCE

Skills and activities centre

During the year the Skills and Activities Centre supported 56 people. Collectively, they attended a total of 122 days per week or 6248 days over the year. The level of wheelchair dependency remains at 66%. Technological advances have made a significant difference to wheelchair users' experience as many of the wheelchairs are customised to people's needs. This has led to wheelchairs increasing in size to accommodate a range of adaptions designed to make life more comfortable for those sitting in their chairs for eight hours or more. The space needed to accommodate these bespoke chairs and their greater turning circles has increased considerably.

16% of our members need the support and expertise of two facilitation staff and a hoist to move from one seat to another or to access the toilet or the bath. Demand has grown for our 'personal pampering' service, which enables members to access support ranging from bathing to having their nails manicured in an atmosphere that tells them 'this is your time.'

Our service supports unpaid family carers in the following ways:

- Respite from their caring role.
- Opportunity to retain or return to paid employment.
- Advocacy in dealing with statutory agencies, in particular Department for Work and Pensions (DWP) in respect of Personal Independence Payments (PIP).
- Housing issues, including improvements and rehousing.
- Safeguarding issues, including financial concerns.
- Advice and demonstrations of specialist equipment.
- Wheelchair clinic referrals regarding repairs and/or new wheelchairs.

As we learn to live with Covid 19 we continue to see an increase in the number of members who actively participate in wider community activities. For each activity the following risk assessments are completed:

- Venue review, including obtaining a copy of the public liability insurance.
- Needs of members and their required level of support.
- Staffing levels and their individual and collective skills.
- The dynamics of the group focusing on members, volunteers and staff.
- Transport arrangements.

Activities include swimming, sailing, disability athletics, theatre, shopping, bowling, and river trips on the Norfolk Broads. Each week we welcome more than 120 members to Centre 81 where our facilitation team works alongside our members to provide the support they require.

FINANCIAL REVIEW

Financial position

The results of Centre 81 activities over the year are set out in detail on the following pages and show a surplus of £768,488 (2020/21: surplus of £316,034).

Over the past years Centre 81 managers have carefully managed the charity's budget income whilst continuing to absorb annual increases in our expenditure. These increases are outside the control of the charity and relate to the increase in the National Living Wage (NLW) and Auto Pension Enrolment. The chart below tracks this year-on-year cumulative expenditure:

Year:	**17/18**	**18/19**	**19/20**	**20/21**	**21/22**	**22/23**
Hourly Rate:	**£7.50**	**£7.83**	**£8.21**	**£8.72**	**£8.91**	**£9.50**
NLW Cumulative Impact:	£0,000	£90,000	£120,000	£145,961	£186,335	£187,993

Pension/Auto Pension Enrolment Annual Costs to Centre 81:

15/16	**16/17**	**17/18**	**18/19**	**19/20**	**20/21**	**21/22**	**22/23**
£12,528	£13,147	£11,840	£13,144	£13,488	£11,675	£11,355	£12,219

The work undertaken on understanding our full cost recovery position has produced for the Trustees and Executive a clear picture of income and expenditure incurred by Centre 81. The Trustees have recognised the importance of maintaining careful management of our finances and that they must deliver recurring and increased surpluses to boost the charities reserves.

The Trustees are pleased to report the following critical financial gains:
- Receiving payment for all commissioned days.
- The sale of the charity's two sites in Tar Works Road.
- Receipt of grants in relation to loss of income due to the impact of the Covid-19 pandemic.
- Job Retention Scheme (JRS) in respect of those jobs at Centre 81 that were supported by our non-government related work.

In 2021/22 financial year:
- We were finally able to secure new premises: Yare House, Morton Peto Road, NR21 0LT.
- We have engaged architects to convert our new home so it is fit for purpose for our members.
- We aim to build up our reserves.

ACHIEVEMENT AND PERFORMANCE

Community transport

Centre 81 is fortunate in having its own Community Transport Service. This supports:

- Skills and Activities Centre members. Without access to our 'symbiotic' fully accessible Community Transport Service, they would not be able to enjoy such a wide range of activities across the borough and beyond.
- Residents who enjoy the valuable support of local clubs and societies that operate within the borough.

Community Transport Service members use our buses for a wide range of reasons, including getting to medical appointments, supermarkets or local shops, hairdressers and Norfolk and Suffolk tourist attractions. One of the most successful trips is an outing on the Waveney Stardust, sailing on the Norfolk Broads and enjoying a picnic or pub lunch. Importantly, we provide transport so that our Community Transport Service members can stay in touch with their family and friends, whether this is visiting someone's home or in residential care.

Increasingly popular is our 'meals on wheels in reverse'. Our drivers pick up members and take them to the restaurant of their choice, which we have booked for them. Instead of sitting at home and eating in isolation they can enjoy a meal in the company of others.

Residents in the borough consider our transport is a crucial service as many would feel isolated from their local community without it. Many regard it as their 'social club on wheels'.

Each minibus can accommodate up to 16 people. However, capacity is often reduced to 6 or less as a high percentage of passengers are wheelchair dependent or require bulky mobility aids, including folding manual wheelchairs, rollators and service dogs.

Personnel, volunteer and local support

The Board of Trustees wishes to record its thanks and appreciation to Centre 81's staff, volunteers and members, and they are grateful too for the high level of support the charity receives from other individuals, businesses and organisations throughout the year.

Centre 81's staffing structure is flat with minimal management and support staff. Our priority is to ensure that staff resources are deployed to support our members in Skills and Activities and Community Transport. We employ 49 staff (29.6 FTE). The split of staff by area is 2 managers (2 FTE), 21 facilitation staff (13.1 FTE), 21 drivers (10.4 FTE) and 5 support staff (7 FTE). Self-employed - 1 finance manager. Further support is given to Centre 81 by 10 volunteers throughout the centre and 10 trustees.

Volunteers are involved in all aspects of service delivery. At the beginning they are encouraged to think about what they would like to achieve at Centre 81 and what they can offer. Some come with clear ideas, others like to try out different aspects. All volunteers are linked to a mentor. They are given training and supervision so they can properly support members and staff to achieve their aspirations and effectively demonstrate that it is "Ability not Disability" that is at the forefront of Centre 81's service delivery.

Volunteers are encouraged to gain agreed qualifications in line with their Individual Achievement and Volunteering plan. Agreed training is funded by Centre 81.

As our volunteers' confidence and abilities develop, they are encouraged to try out different roles and gain wider experience. The success of this approach is proven as a number of volunteers have secured paid employment or volunteering opportunities with other organisations

Fixed assets

Our fixed assets at the end of March 2022 included our collection of temporary buildings including a HORSA office block, Portacabin-type facilities, a shipping container, our fleet of fully accessible minibuses and a mobility car.

Our fixed assets as of June 2022 our fixed assets are Yare House House, our fleet of fully accessible minibuses and a mobility car.

FINANCIAL REVIEW

Reserves

Total funds at 31st March 2022 were £1,419,260 (2021: £650,772). Unrestricted funds at 31st March 2022 were £1,091,641 (2021: £588,581). This includes the value of our building and fleet assets. Our free reserves were £166,732 (2021: £451,123). This represents 3.1 months of our annual running costs and 1.04 x 3 months working capital requirement.

The trustees consider the following factors in assessing the level of reserves required to be maintained on an ongoing basis:

- The need to continue to monitor and ensure that our reserves are sufficient to cover 3 months expenditure.
- The ongoing need to undertake essential repairs to our now existing leased premises, until we are able to relocate in June 2022.
- Fleet maintenance.

Reserves policy

The trustees have examined the charity's requirements for reserves considering the main risks to the organisation. The reserves policy set by the trustees addresses the organisation's:

- Immediate needs: ongoing maintenance £10,000 and working capital to cover a three-month period £159,830
- Required free reserves £169,830
- Current free reserves £166,732
- Shortfall £3,098

Our annual accounts state that our fund balance is £1,419,260. This comprises of our fixed assets (buildings, land, vehicles, and equipment) and our current assets (debtors and bank accounts).

Liquidity risk

The trustees acknowledge their responsibilities to monitor liquidity risk and ensure adequate cash flow is available in order to meet liabilities as they fall due. This is being considered especially carefully given the shortfall in free reserves as identified above.

As a result of such careful consideration, the trustees feel that adequate contingency plans have been established in order to address the event of a cash flow shortage. Such plans include raising finance against the organisations significant fixed asset base.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that Centre 81 has adequate resources to continue its operational existence for the foreseeable future. For this reason, we continue to adopt the going concern basis in preparing the financial statements.

FUTURE PLANS - FINANCE

We recognise the need to maintain a high level of financial scrutiny, continue to improve our financial position and our level of Free Reserves.

We will continue to seek to attract grants from charitable trusts and foundations for revenue, i.e. funding staff posts, and capital expenditure.

Future plans - operational

Skills and Activities Centre

Expanding our service offer and attracting more members to the Skills and Activities Centre. This would include private paying individuals and people commissioned by NCC Adult Social Care, NHS Continuing Health Care and Great Yarmouth and Waveney Clinical Commissioning Group. Discussions with commissioners are ongoing.

Community Transport Service

- Continue to improve on efficiency levels regarding number of passengers per journey while maintaining our health and safety maximum level of three wheelchairs per journey.
- Reach out to residents living in the Borough of Great Yarmouth who are lonely, isolated and do not feel part of their local community.
- Encourage greater use of our 'Meals on Wheels in Reverse' service.
- Develop closer relationships with local clubs and societies, providing transport to their members and increasing the viability of their organisations.
- Promote our service to those who are denied volunteering opportunities due to lack of transport.

Training

Strengthening our training offer in conjunction with:

- University of East Anglia, Faculty of Medicine and Health Sciences and School of Social Work.
- East Coast College, Health and Social Care and develop placements for NEET.
- Norfolk Constabulary student places.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company is registered with the Charity Commission 1045514.

The company is registered as a charitable company limited by guarantee (charity no 03027092) and was set up by a Memorandum of Association on 28 February 1995, as amended 26 March 1997 and subsequently amended by special resolution(s) dated 23 April 2014, 16 July 2014 and 9 December 2015.

Recruitment and appointment of new trustees

The Board of Trustees has absolute discretion to appoint and remove trustees but may delegate this or any of their powers to a committee consisting of one or more trustees and such other persons not being trustees co-opted onto such a committee as the trustees think fit.

The Board of Trustees when complete consists of at least nine and no more than fifteen persons, being individuals over the age of 18, all of whom must support the objects. The charity aims to have enough trustees with sufficient relevant expertise and knowledge to ensure the probity, financial security and success appropriate to the aims of Centre 81 Limited.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees are directors within the meaning of the Companies Act 2006. The trustees at the date of this report are listed in the 'Reference and Administrative Details' section of this document. The day-to-day running of Centre 81 has been delegated by the Trustees to the Chief Executive.

The trustees meet 12 times a year on the third Wednesday of each month. The charity has setup a project working group to oversee the conversion of our new premises and comprises of three trustees and the Chief Executive. They call on the expertise of their building and construction advisor, Quantity Surveyor, our appointed architects. This group meets monthly and more frequently as the project demands.

Organisational operation structure:

Centre 81 has a flat management structure which works well. It is recognised that the structure would need to be developed to cope with an increase in size, membership and service diversification including the continued effective support of staff and volunteers

Induction and training of new trustees

Potential trustees are invited to visit Centre 81, meet members and staff and discuss their potential role with the Chief Executive. They attend a trustees board meeting as an observer. If both Centre 81 and the potential trustees consider that they are a good fit, the next stage is to undertake various checks to establish their fitness to act as a trustee. This includes DBS and Company House verification.

Risk management

The trustees acknowledge the Charity Commission's recommendation for them to undertake a review of the major risks to which the trust is exposed. This register is maintained by the Chief Executive and exceptions are reported to the trustees at their monthly board meetings.

Centre 81 has the required employer and professional indemnity insurance in place to mitigate any risk to the organisation. It also has a specific policy to cover trustees and professional liability as well as a comprehensive vehicle motor policy for the Community Transport Service.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03027092 (England and Wales)

Registered Charity number

1045514

Registered office

Centre 81
Yare House
Morton Peto Road
Great Yarmouth
Norfolk
NR31 0LT

Trustees

Mr J Burton
Mr K R Jermyn
Mrs L Jordan-Hall (resigned 30.7.22)
Mr R W Packham - Vice Chair (resigned 14.4.22)
Mr S C Scott - Chair
Mrs L Smith
Mr J Solomon
Mrs S Ward (resigned 22.8.22)
Mr C Williams-Brunsdon
Mr J P Wood

Report of the Trustees for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary
Ms D J Staines (CEO)

Auditors
Benjamin Lynes
Institute of Chartered Accountants in England & Wales
Cunninghams Statutory Auditors
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Centre 81 Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements 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 that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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 statements comply with the Companies Act 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Cunninghams Statutory Auditors, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 18th Jan 2023 and signed on its behalf by:

SCScott

.....
Mr S C Scott - Chair - Trustee

Report of the Independent Auditors to the Members of Centre 81 Limited

Opinion

We have audited the financial statements of Centre 81 Limited (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management around actual and potential litigation and claims;
- Reviewing minutes of meetings of trustees;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Other matters which we are required to address
We draw attention to the fact that the prior year financial statements were unaudited.

Report of the Independent Auditors to the Members of Centre 81 Limited

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

B. J. Lynes.

Benjamin Lynes (Senior Statutory Auditor)
for and on behalf of Cunninghams Statutory Auditors
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Date: 27th January 2023

Centre 81 Limited

Statement of Financial Activities for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	27,872	698,186	726,058	420,822
Charitable activities					
General charitable activities		560,283	-	560,283	505,940
Other trading activities	3	21,489	-	21,489	4,516
Other income		200,967	-	200,967	48,284
Total		810,611	698,186	1,508,797	979,562
EXPENDITURE ON					
Raising funds	5	9,745	-	9,745	10,329
Charitable activities	6				
General charitable activities		-	-	-	-
Skills and activities centre		304,638	33,076	337,714	301,360
Catering		42,371	2,916	45,287	34,360
Community transport		207,969	125,299	333,268	313,960
Governance costs		13,424	871	14,295	3,519
Total		578,147	162,162	740,309	663,528
NET INCOME		232,464	536,024	768,488	316,034
Transfers between funds	16	270,596	(270,596)	-	-
Net movement in funds		503,060	265,428	768,488	316,034
RECONCILIATION OF FUNDS					
Total funds brought forward		588,581	62,191	650,772	334,738
TOTAL FUNDS CARRIED FORWARD		1,091,641	327,619	1,419,260	650,772

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Centre 81 Limited

Balance Sheet
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS					
Tangible assets	12	924,909	-	924,909	137,458
CURRENT ASSETS					
Debtors	13	41,149	-	41,149	58,818
Cash at bank		314,629	327,619	642,248	493,106
		355,778	327,619	683,397	551,924
CREDITORS					
Amounts falling due within one year	14	(189,046)	-	(189,046)	(38,610)
NET CURRENT ASSETS		166,732	327,619	494,351	513,314
TOTAL ASSETS LESS CURRENT LIABILITIES		1,091,641	327,619	1,419,260	650,772
NET ASSETS		1,091,641	327,619	1,419,260	650,772
FUNDS	16				
Unrestricted funds				1,091,641	588,581
Restricted funds				327,619	62,191
TOTAL FUNDS				1,419,260	650,772

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 18th January 2023 and were signed on its behalf by:

SCSH

.....
Mr S C Scott - Chair - Trustee

The notes form part of these financial statements

Centre 81 Limited

Cash Flow Statement
for the Year Ended 31 March 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	768,083	284,684
Interest paid		-	(59)
Net cash provided by operating activities		768,083	284,625
Cash flows from investing activities			
Purchase of tangible fixed assets		(866,505)	(19,647)
Sale of tangible fixed assets		247,564	207,350
Net cash (used in)/provided by investing activities		(618,941)	187,703
Change in cash and cash equivalents in the reporting period		149,142	472,328
Cash and cash equivalents at the beginning of the reporting period		493,106	20,778
Cash and cash equivalents at the end of the reporting period		642,248	493,106

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22	31.3.21
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	768,488	316,034
Adjustments for:		
Depreciation charges	24,282	24,187
Profit on disposal of fixed assets	(192,792)	(48,261)
Interest paid	-	59
Decrease/(increase) in debtors	17,669	(13,214)
Increase in creditors	150,436	5,879
Net cash provided by operations	768,083	284,684

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank	493,106	149,142	642,248
	493,106	149,142	642,248
Total	493,106	149,142	642,248

The notes form part of these financial statements

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

INCOME

All income is 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.

- 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.

EXPENDITURE

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

TANGIBLE FIXED ASSETS

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 20 years straight line
Fixtures and fittings	- 3-15 years straight line
Motor vehicles	- 2-10 years straight line

Land is not depreciated.

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

OPERATING LEASES

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

continued...

1. ACCOUNTING POLICIES - continued

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	37,486	55,593
Grants	688,572	365,229
	726,058	420,822

Included within Grants is government funding of £646,035 (2021: £219,239)

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Norfolk Community Foundation - Covid 19 Local Resilience Fund	-	19,999
Norfolk Community Foundation - Norfolk Winter Resilience Fund	-	5,000
Norfolk County Council - Dept of Transport Covid 19	71,248	69,960
Norfolk County Council - Infection Control Fund	28,263	33,804
The Edward Gostling Foundation	-	10,000
The National Lottery Community Fund - Coronavirus Community Support Fund	-	100,000
The National Lottery Community Fund - Awards for All	-	10,000
GYBC Recovery & Growth Fund	7,500	-
NCC Social Infrastucture Fund	250,000	-
SCC LEP Fund	250,000	-
Anglian Water Positive Difference Fund	10,000	-
Sobell Foundation Fund	5,000	-
Limbourne Trust	8,000	-
Other grants	58,561	116,466
	688,572	365,229

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Fundraising events	21,489	4,516

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.22 £	31.3.21 £
Community transport	General charitable activities	80,777	31,196
Skills and activities income	General charitable activities	459,774	465,779
Catering	General charitable activities	19,732	8,965
		560,283	505,940

Included within Income from Charitable Activities is government funding of £398,528 (2021: £444,741)

5. RAISING FUNDS

RAISING DONATIONS AND LEGACIES

	31.3.22 £	31.3.21 £
Fundraising expenditure	9,745	10,329

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Skills and activities centre	337,714	-	337,714
Catering	45,287	-	45,287
Community transport	333,268	-	333,268
Governance costs	4,225	10,070	14,295
	720,494	10,070	730,564

7. SUPPORT COSTS

	Governance costs £
Governance costs	10,070

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22 £	31.3.21 £
Auditors' remuneration	10,070	3,460
Depreciation - owned assets	24,282	24,187
Hire of plant and machinery	3,752	3,048
Surplus on disposal of fixed assets	(192,792)	(48,261)

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2021: Nil).

TRUSTEES' EXPENSES

One trustee received £109 for expenses in 2022 (2021: no trustees received expenses).

10. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	480,793	451,512
Social security costs	22,388	19,742
Other pension costs	12,219	11,675
	515,400	482,929

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Management and support staff	40	41

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

KEY MANAGEMENT PERSONNEL

The charity considers its key management personnel to comprise of Chief Executive and the Skills and Activities Manager. The total employment benefits (including employer pension contributions) for the key management personnel were £80,217 (2021: £80,194).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	106,667	314,155	420,822
Charitable activities			
General charitable activities	505,940	-	505,940
Other trading activities	4,516	-	4,516
Other income	48,284	-	48,284
Total	665,407	314,155	979,562
EXPENDITURE ON			
Raising funds	10,329	-	10,329
Charitable activities			
General charitable activities	-	-	-
Skills and activities centre	202,102	99,258	301,360
Catering	28,343	6,017	34,360
Community transport	163,601	150,359	313,960
Governance costs	3,519	-	3,519
Total	407,894	255,634	663,528

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME	257,513	58,521	316,034
Transfers between funds	2,329	(2,329)	-
Net movement in funds	259,842	56,192	316,034
RECONCILIATION OF FUNDS			
Total funds brought forward	328,738	6,000	334,738
TOTAL FUNDS CARRIED FORWARD	588,580	62,192	650,772

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2021	306,876	51,433	187,488	545,797
Additions	840,353	8,152	18,000	866,505
Disposals	(306,043)	-	-	(306,043)
At 31 March 2022	841,186	59,585	205,488	1,106,259
DEPRECIATION				
At 1 April 2021	246,008	29,866	132,465	408,339
Charge for year	5,263	7,073	11,946	24,282
Eliminated on disposal	(251,271)	-	-	(251,271)
At 31 March 2022	-	36,939	144,411	181,350
NET BOOK VALUE				
At 31 March 2022	841,186	22,646	61,077	924,909
At 31 March 2021	60,868	21,567	55,023	137,458

Freehold property relates entirely (2021: £831) to assets that were not in use at the year end. As such no depreciation has been charged in relation to these assets.

Included in freehold property as at 31 March 2021 was freehold land of £44,240, which was not depreciated.

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	12,490	8,422
Other debtors	149	280
VAT	4,257	1,353
Prepayments and accrued income	24,253	48,763
	41,149	58,818

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade creditors	73,364	12,720
Social security and other taxes	6,249	4,514
Other creditors	1,058	430
Accruals and deferred income	108,375	20,946
	189,046	38,610

Accruals and deferred income does not include deferred income (2021: £2,332).

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.22	31.3.21
	£	£
Within one year	2,018	2,018
Between one and five years	2,139	3,675
	4,157	5,693

16. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
Unrestricted funds				
General fund	466,284	232,464	392,893	1,091,641
New Centre 81	122,297	-	(122,297)	-
	588,581	232,464	270,596	1,091,641
Restricted funds				
New Centre 81	52,191	531,177	(265,681)	317,687
Awards for All	10,000	(1,332)	(8,167)	501
Skills & Activities Grants	-	9,431	-	9,431
Infection Control Fund	-	(3,252)	3,252	-
	62,191	536,024	(270,596)	327,619
TOTAL FUNDS	650,772	768,488	-	1,419,260

continued...

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	810,611	(578,147)	232,464
Restricted funds			
New Centre 81	537,910	(6,733)	531,177
Awards for All	-	(1,332)	(1,332)
Skills & Activities Grants	15,750	(6,319)	9,431
Community Transport Grants	106,263	(106,263)	-
Infection Control Fund	28,263	(31,515)	(3,252)
Coronavirus Community Support Fund	10,000	(10,000)	-
	698,186	(162,162)	536,024
TOTAL FUNDS	1,508,797	(740,309)	768,488

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	206,441	257,514	2,329	466,284
New Centre 81	122,297	-	-	122,297
	328,738	257,514	2,329	588,581
Restricted funds				
New Centre 81	6,000	46,191	-	52,191
Awards for All	-	10,000	-	10,000
Roof Repair Fund	-	5,000	(5,000)	-
Infection Control Fund	-	2,206	(2,206)	-
Coronavirus Support Fund	-	129	(129)	-
Coronavirus Community Support Fund	-	(5,006)	5,006	-
	6,000	58,520	(2,329)	62,191
TOTAL FUNDS	334,738	316,034	-	650,772

continued...

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	665,407	(407,893)	257,514
Restricted funds			
New Centre 81	46,191	-	46,191
Awards for All	10,000	-	10,000
Skills & Activities Grants	5,000	(5,000)	-
Community Transport Grants	84,160	(84,160)	-
Roof Repair Fund	5,000	-	5,000
Infection Control Fund	33,804	(31,598)	2,206
Coronavirus Support Fund	30,000	(29,871)	129
Coronavirus Community Support Fund	100,000	(105,006)	(5,006)
	314,155	(255,635)	58,520
TOTAL FUNDS	979,562	(663,528)	316,034

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	206,441	489,978	395,222	1,091,641
New Centre 81	122,297	-	(122,297)	-
	328,738	489,978	272,925	1,091,641
Restricted funds				
New Centre 81	6,000	577,368	(265,681)	317,687
Awards for All	-	8,668	(8,167)	501
Skills & Activities Grants	-	9,431	-	9,431
Roof Repair Fund	-	5,000	(5,000)	-
Infection Control Fund	-	(1,046)	1,046	-
Coronavirus Support Fund	-	129	(129)	-
Coronavirus Community Support Fund	-	(5,006)	5,006	-
	6,000	594,544	(272,925)	327,619
TOTAL FUNDS	334,738	1,084,522	-	1,419,260

continued...

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,476,018	(986,040)	489,978
Restricted funds			
New Centre 81	584,101	(6,733)	577,368
Awards for All	10,000	(1,332)	8,668
Skills & Activities Grants	20,750	(11,319)	9,431
Community Transport Grants	190,423	(190,423)	-
Roof Repair Fund	5,000	-	5,000
Infection Control Fund	62,067	(63,113)	(1,046)
Coronavirus Support Fund	30,000	(29,871)	129
Coronavirus Community Support Fund	110,000	(115,006)	(5,006)
	1,012,341	(417,797)	594,544
TOTAL FUNDS	2,488,359	(1,403,837)	1,084,522

New Centre 81 - Funds held to be put towards the purchase of a new building for the charity.

Awards for All - Funds held to purchase equipment and training for use of the equipment.

Skills & Activities Grants - Funding support for running the skills & activities centre for members.

Community Transport Grants - Funding support for running the community transport services for members.

Roof Repair Fund - Funds used to repair the roof of the skills & activities centre.

Infection Control Fund, Coronavirus Support Fund, Coronavirus Community Support Fund - Funding support to provide additional services during the pandemic and to provide financial support throughout this period.

TRANSFERS BETWEEN FUNDS

Transfers between funds represent:

The transfer of restricted funds used to purchase capital items on which there is no ongoing restriction;

The transfer of funds which have been released to unrestricted funds by funders as a result of Covid 19; and

The transfer of general funds where restricted funds were not sufficient to cover the project costs in full.

continued...

17. EMPLOYEE BENEFIT OBLIGATIONS

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £12,219 (2021: £11,675).

18. RELATED PARTY DISCLOSURES

Some of the Trustees are also members of Centre 81 and accordingly enjoy the same facilities, on the same basis as other Centre 81 members.

During the year to 31 March 2022 Centre 81 purchased goods and services from TMS Media Limited on normal commercial terms amounting to £368.90. TMS Media Limited is jointly controlled by S Scott, Trustee of Centre 81.

There were no other transactions with related parties in the year to 31 March 2021. No balances were due to or from related parties in the current or previous year.

CENTRE 81 LIMITED

England & Wales - Charity number 1045514

Accounts

REGISTERED COMPANY NUMBER: 03027092 (England and Wales)
REGISTERED CHARITY NUMBER: 1045514

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 March 2021

for

Centre 81 Limited

CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Centre 81 Limited

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Centre 81 Limited

Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity shall be to promote the welfare of individuals with physical, sensory or other disabilities in any manner which is or hereafter may be deemed by law to be charitable and in particular to provide and maintain a centre for the purposes of recreation and other leisure time occupation in the interests of social welfare and with the object of improving their quality of life.

Public benefit

The Covid-19 pandemic and the resulting lockdowns impacted on the services we offered and those who we support to varying degrees.

The following describes the services we have provided prior to March 2020 and will continue to provide as we emerge from the pandemic.

Centre 81 has provided services to adults with physical and other disabilities since it opened in 1981, the International Year of Disabled People. In 2008, Centre 81 changed its offer from traditional day care to more progressive outward facing day opportunities, supporting members to become more engaged in using wider community facilities as well as retaining the vital building-based Skills and Activities Centre.

Centre 81 provides members with the opportunity to challenge both themselves and widely-held perceptions about disabled people. At Centre 81's Skills and Activities Centre, members are involved in organising and participating in a variety of activities, such as painting, cooking, crafts, drama, singing, using social media and planning a social calendar comprising a range of activities in the wider community, including sailing, swimming, shopping, theatre and cinema trips, craft markets and garden centres and our popular party events throughout the year.

Centre 81's fleet of eight fully accessible minibuses takes members to and from our Skills and Activities Centre in Tar Works Road, provides transport for members of thirty different local clubs and organisations and supports Centre 81's dining club and social events. Our Community Transport service is available at affordable prices to anyone in the Borough of Great Yarmouth who cannot access ordinary public transport to get to and from work/volunteering, to the shops or medical appointment etc. For many, it has become their 'social club on wheels'.

The support Centre 81 offers members has wider family impacts, providing respite and a different focus for their family carer(s). This enables many unpaid carers to continue in, or move back into, employment.

We support people in the wider community by offering volunteering opportunities alongside our staff so people can gain social and workplace confidence. Some then move onto paid employment. As recognised in the national short listings for Norfolk Care Awards - Great Yarmouth & Waveney Local Care Hero (2021) and the Locality Transforming Lives Award (2018), Centre 81 does this in an innovative way. All services are delivered through active, focused and productive Skills and Activities programmes, tailored to the needs of of members, their fulfilment and development.

Centre 81 members are full partners in service design and delivery. Individual achievement and development plans are co-designed with each member and where appropriate with their carers and family members. This principle of individual, bespoke and co-designed pathways reflects the diversity of background and experience of participants. Our provision reaches some of the most marginalised people in our community, locates their development in a practical, working environment and brings substantial benefits to individuals, their communities and the regional economy.

STRATEGIC REPORT

Achievement and performance

Skills and activities centre

Centre 81's success stems from its ability to support individual members on a one-to-one or group basis in the wider community and at Centre 81. Key to this success is being able to create a family atmosphere that members, volunteers and staff value, while ensuring that Centre 81 maintains its Duty of Care. Central to this is the support members receive from their peers. This assists those attending Centre 81 to put their disability into context while learning different ways to manage their disability and their lives.

Throughout the year the Skills and Activities centre supported 66 individuals. Collectively they attended a total of 140 days per week or 7,280 days support over the year. The level of wheelchair dependency remains at 66%. Technological advances have made a significant difference to wheelchair users' experience. Many of the wheelchairs are customised to the individual's needs. This has led to wheelchairs increasing in size to accommodate a range of adaptions designed to make life more comfortable for those sitting in their chairs for periods of eight hours or more. The space needed to accommodate these bespoke chairs and their greater turning circles has increased considerably.

16% of our members need the support and expertise of two facilitation staff and a hoist to move from one seat to another or to access the toilet or the bath. Demand has grown for our Personal Pampering service. This enables our members to access support ranging from bathing to having their nails manicured in an atmosphere that tells members that this is their ring-fenced time.

The service we provide members includes support for unpaid family carers in the following ways:

- Respite from their caring role.
- Opportunity to retain or return to paid employment.
- Advocacy in dealing with statutory agencies, in particular Department for Work and Pensions (DWP) in respect of Personal Independence Payments (PIP).
- Housing issues, including improvements and rehousing.
- Safeguarding issues, including financial concerns.
- Advice and demonstrations of specialist equipment.
- Wheelchair clinic referrals regarding repairs and/or new wheelchairs.

We continue to see an increase in the number of members who actively participate in wider community activities. For each activity the following risk assessments are completed:

- Venue review, including obtaining a copy of the public liability insurance.
- Needs of members and their required level of support.
- Staffing levels and their individual and collective skills.
- The dynamics of the group focusing on members, volunteers and staff.
- Transport arrangements.

The range of activities includes swimming, sailing, disability athletics, theatre, shopping, bowling, and river trips on the Norfolk Broads. Each week we welcome more than 120 members to Centre 81 where our facilitation team works alongside our members to provide the support they require.

STRATEGIC REPORT

Achievement and performance

Community transport

Centre 81 is fortunate in having its own Community Transport Service. This supports:

- Skills and Activities Centre members. Without access to our 'symbiotic' fully accessible Community Transport Service, they would not be able to enjoy such a wide range of activities across the borough and beyond.
- Residents who enjoy the valuable support of local clubs and societies that operate within the borough.

Community Transport members use our buses prior to Covid-19 pandemic for a wide range of reasons, including getting to medical appointments, supermarkets or local shops, hairdressers and Norfolk and Suffolk tourist attractions. One of the most successful trips is an outing on the Waveney Stardust, sailing on the Norfolk Broads and enjoying a picnic or pub lunch. Importantly, we provide transport so that our Community Transport members can stay in touch with their family and friends, whether this is visiting someone's home or in residential care.

An increasingly popular service we offer our Community Transport members is the opportunity to enjoy 'Meals on Wheels in Reverse'. Our drivers pick up individuals and take them to the restaurant of their choice within the borough and beyond which we have booked on their behalf. Instead of sitting at home and eating in isolation they can enjoy a meal in the company of others.

Residents who live in the Borough of Great Yarmouth consider that our transport is a crucial "life-saving" service, and many people would feel more isolated and detached from their local community without it. So many of our Community Transport members report that their journeys on our buses are the highlight of their week, as they look forward to seeing our drivers and the help they receive from them. Many of our Community Transport members regard the service as their 'social club on wheels'.

The most difficult task is planning the journeys, which must be organised in the most efficient way in order to get the right people on the right bus on the right day travelling in the right direction.

Each minibus can accommodate up to 16 people, however, capacity is often reduced to 6 or less as a high percentage of passengers are wheelchair dependent or require bulky mobility aids, including folding manual wheelchairs, rollators and service dogs. The logistics involved in providing transport for up to three wheelchair passengers per vehicle results in us having an average total capacity across the fleet of 60 passengers. Social distancing on the buses has resulted in each bus having a maximum of two passengers on any journey. This has a significant impact on the level of income generation we can achieve.

STRATEGIC REPORT

Achievement and performance

Personnel, volunteer and local support

The Board of Trustees wishes to record its thanks and appreciation to Centre 81's staff, volunteers and members, and they are grateful too for the high level of support the charity receives from other individuals, businesses and organisations throughout the year.

Centre 81's staffing structure is flat with minimal management and support staff. Our priority is to ensure that staff resources are deployed to support our members in Skills and Activities and Community Transport. We employ 37 staff (23.6 FTE). The split of staff by area is 2 managers (3 FTE), 17 facilitation staff (10.64 FTE), 15 drivers (7.93 FTE) and 3 support staff (3.03 FTE). Self-employed - 1 finance manager. Further support is given to Centre 81 by 10 volunteers throughout the centre and 10 trustees.

Volunteers are involved in all aspects of service delivery. At the beginning of their volunteer experience they are encouraged to think about what they would like to achieve at Centre 81 and what they can offer. Some come with clear ideas, others like to try out different aspects. All volunteers are linked to a mentor. They are given training and supervision so they can properly support members and staff to achieve their aspirations and effectively demonstrate that it is "Ability not Disability" that is at the forefront of Centre 81's service delivery.

Volunteers are encouraged to gain agreed qualifications in line with their Individual Achievement and Volunteering plan. Agreed training is funded by Centre 81.

As our volunteers' confidence and abilities develop, they are encouraged to try out different roles and gain wider experience. The success of this approach is proven as a number of volunteers have secured paid employment or volunteering opportunities with other organisations

STRATEGIC REPORT

Achievement and performance

Covid-19

On the 13th March 2020 all activities in the wider community, such as swimming, bowling, shopping and visiting restaurants, were stopped as the assessed risk was too high. We closed our services on the 19th March 2020 as advised by Adult Social Care, Norfolk County Council with no idea of the timescales or the economic impact on the future sustainability of Centre 81. Our immediate concerns were for the safety and wellbeing of our members, staff and volunteers. We had to make sure that in these frightening and unprecedented times no one involved with Centre 81, receiving or supporting the delivery of services, felt abandoned. Our immediate response was to set up a telephone support service for all our members. It quickly emerged that they would welcome and benefit from a shopping service and prescription collection and delivery.

Between March and the 23rd August 2020 we worked with our members on a one to one basis taking advantage of the weather and either visiting members in their own gardens or getting out for walks.

After a period of five months, we were finally able to open our skills & activities centre to our members. In lots of ways life at Centre 81 had not changed, whilst in other ways or day-to-day activities had changed significantly as the emphasis was on making sure that our service was 'Covid-19 secure'. Staff and members had to abide by our risk assessments. Volunteers did not return until much later, whilst Trustees continued to meet monthly albeit virtually.

One of the unintended but very welcome outcomes of Covid-19 was that society became very aware of the role and value of the Care Sector. Our primary commissioners and funders provided us with vital Covid-19 resilience grants, including the Job Retention Scheme (JRS). We were fortunate that our commissioners - Adult Social Care, NCC and Continuing Health Care, NHS - decided that they would continue to pay an average commissioned fee. This, plus JRS grants for staff posts and our private income, provided us with some financial stability.

Future Service delivery and income generation strategy

The trustees and executive have recognised for a number of years the need to boost our finances to provide us with reserves to cover three months running costs. Based on an analysis of our financial performance it is apparent that we need to increase our Skills and Activities Centre capacity to:

- Increase membership (service users).
- Develop our training capabilities in both social care and community transport sectors in partnership with local colleges, universities and private organisations.
- Offer apprenticeships across our services.

To do this we need to relocate to alternative premises that will give us the space we require to:

- Provide our members with the modern, specialist facilities they need.
- Accommodate an increasing number of members who require customised larger wheelchairs.
- Develop opportunities for staff to take on increased levels of responsibility as part of their career development.

In the midst of the Covid-19 pandemic and lockdown our focus continues to be on getting Centre 81 a new home. We have explored a wide range of options, from a new build to acquiring and converting an existing site. The need for a building with accessible internal ground-floor space, significant parking, in a central location and at an affordable price has proved elusive. However, after several false starts, setbacks and disappointments, we were able to secure alternative premises which will enable us to deliver our services to increased numbers of members as well as using part of the building to diversity. We are currently working with our architects to convert the building so that it will be fit for purpose. We anticipate being able to relocate from our collection of temporary buildings early summer 2022.

Fixed assets

Our fixed assets include our collection of temporary buildings including a HORSA office block, portacabin facilities and a shipping container and our fleet of fully accessible minibuses.

STRATEGIC REPORT

Financial review

Financial position

The results of Centre 81 activities over the year are set out in detail on the following pages and show a surplus of £316,034 (2019/20: deficit of £10,075, however, depreciation for the year amounted to £21,049, resulting in surplus of £10,974).

Over the past years Centre 81 managers have carefully managed the charity's budget income whilst continuing to absorb annual increases in our expenditure. These increases are outside the control of the charity and relate to the increase in the National Living Wage (NLW) and Auto Pension Enrolment. The chart below tracks this year-on-year cumulative expenditure:

Year:	**16/17**	**17/18**	**18/19**	**19/20**	**20/21**	**21/22**
Hourly Rate:	**£7.20**	**£7.50**	**£7.83**	**£8.21**	**£8.72**	**£8.91**
NLW Cumulative Impact:	£30,000	£60,000	£90,000	£120,000	£145,961	£186,335

Pension/Auto Pension Enrolment Annual Costs to Centre 81:

14/15	**15/16**	**16/17**	**17/18**	**18/19**	**19/20**	**20/21**	**21/22**
£4,533	£12,528	£13,147	£11,840	13,144	13,488	11,675	11,355

The work undertaken on understanding our full cost recovery position has produced for the Trustees and Executive a clear picture of income and expenditure incurred by Centre 81. The Trustees have recognised the importance of maintaining careful management of our finances and that they must deliver recurring and increased surpluses to boost the charities reserves.

The Trustees are pleased to report the following critical financial gains:
- Receiving payment for all commissioned days.
- The sale of the charity's two sites in Tar Works Road.
- Receipt of grants in relation to loss of income due to the impact of the Covid-19 pandemic.
- Job Retention Scheme (JRS) in respect of those jobs at Centre 81 that were supported by our non-government related work.

In 2021/22 financial year:
- We were finally able to secure new premises: Yare House, Morton Peto Road, NR21 0LT.
- We have engaged architects to convert our new home so it is fit for purpose for our members.
- We aim to build up our reserves.

STRATEGIC REPORT

Financial review

Reserves

Total funds at 31st March 2021 were £650,772 (2020: £334,738) Unrestricted funds at 31st March 2021 were £588,581 (2020 £328,738). This includes the value of our building and fleet assets. Our free reserves were £451,123 (2020 £27,651). This represents 8.4 months of our annual running costs and 2.82 x 3 months working capital requirement, however £425,000 of this was used to purchase Yare House in 2021/22 whilst waiting for the receipt of agreed grants.

The trustees consider the following factors in assessing the level of reserves required to be maintained on an ongoing basis:

- The need to continue to monitor and ensure that our reserves are sufficient to cover 3 months expenditure.
- The ongoing need to undertake essential repairs to our now existing leased premises, until we are able to relocate in June 2022.
- Fleet maintenance.

Reserves policy

The trustees have examined the charity's requirements for reserves considering the main risks to the organisation. The reserves policy set by the trustees addresses the organisation's:

- Immediate needs: ongoing maintenance £10,000 and working capital to cover a three-month period £159,830
- Required free reserves £169,830
- Current free reserves £451,123
- Excess £281,293

Our annual accounts state that our fund balance is £650,772. This comprises of our fixed assets (buildings, land, vehicles, and equipment) and our current assets (debtors and bank accounts).

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that Centre 81 has adequate resources to continue its operational existence for the foreseeable future. For this reason, we continue to adopt the going concern basis in preparing the financial statements.

STRATEGIC REPORT

Future plans - finance

We recognise the need to maintain a high level of financial scrutiny, continue to improve our financial position and our level of Free Reserves.

We will continue to seek to attract grants from charitable trusts and foundations for revenue, i.e. funding staff posts, and capital expenditure.

Future plans - operational

Securing additional space for Centre 81 to meet its operational needs and requirements. This could be to realise our well documented plans for a new building on our current site, or to find alternative premises that once converted will accommodate our existing and potential service expansion.

Expanding our service offer and attracting more members to the Skills and Activities Centre. These would include private paying individuals and people commissioned by Adult Social Care, Norfolk County Council and Continuing Health Care, and Great Yarmouth and Waveney Clinical Commissioning Group. Discussions with commissioners are ongoing.

Further development of our Community Transport Service in the following areas:

- Continue to improve on efficiency levels regarding number of passengers per journey, whilst maintaining our health and safety maximum level of three wheelchairs per journey.
- Reach out to residents living in the Borough of Great Yarmouth who are lonely, isolated and do not feel part of their local community.
- Encourage greater use of our 'Meals on Wheels in Reverse' service.
- Develop closer relationships with local clubs and societies providing transport to their members and increase the viability of their organisations.
- Promote our transport to those who are denied volunteering opportunities due to lack of transport.

Strengthening our training offer in conjunction with:

- University of East Anglia, Faculty of Medicine and Health Sciences and School of Social Work.
- East Coast College, Health and Social Care and develop placements for NEET.
- Norfolk Constabulary student places

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The company is registered with the Charity Commission 1045514.

The company is registered as a charitable company limited by guarantee (charity no 03027092) and was set up by a Memorandum of Association on 28 February 1995, as amended 26 March 1997 and subsequently amended by special resolution(s) dated 23 April 2014, 16 July 2014 and 9 December 2015.

Recruitment and appointment of new trustees

The Board of Trustees has absolute discretion to appoint and remove trustees but may delegate this or any of their powers to a committee consisting of one or more trustees and such other persons not being trustees co-opted onto such a committee as the trustees think fit.

The Board of Trustees when complete consists of at least nine and no more than fifteen persons, being individuals over the age of 18, all of whom must support the objects. The charity aims to have enough trustees with sufficient relevant expertise and knowledge to ensure the probity, financial security and success appropriate to the aims of Centre 81 Limited.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees are directors within the meaning of the Companies Act 2006. The trustees at the date of this report are listed in the 'Reference and Administrative Details' section of this document. The day-to-day running of Centre 81 has been delegated by the Trustees to the Chief Executive.

The trustees meet 12 times a year on the third Wednesday of each month. The charity has setup a project working group to oversee the conversion of our new premises and comprises of three trustees and the Chief Executive. They call on the expertise of their building and construction advisor, Quantity Surveyor, our appointed architects. This group meets monthly and more frequently as the project demands.

Organisational operation structure:

Centre 81 has a flat management structure which works well. It is recognised that the structure would need to be developed to cope with an increase in size, membership and service diversification including the continued effective support of staff and volunteers

Induction and training of new trustees

Potential trustees are invited to visit Centre 81, meet members and staff and discuss their potential role with the Chief Executive. They attend a trustees board meeting as an observer. If both Centre 81 and the potential trustees consider that they are a good fit, the next stage is to undertake various checks to establish their fitness to act as a trustee. This includes DBS and Company House verification.

Risk management

The trustees acknowledge the Charity Commission's recommendation for them to undertake a review of the major risks to which the trust is exposed. This register is maintained by the Chief Executive and exceptions are reported to the trustees at their monthly board meetings.

Centre 81 has the required employer and professional indemnity insurance in place to mitigate any risk to the organisation. It also has a specific policy to cover trustees and professional liability as well as a comprehensive vehicle motor policy for the Community Transport Service.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03027092 (England and Wales)

Registered Charity number

1045514

Registered office

Centre 81
Yare House
Morton Peto Road
Great Yarmouth
Norfolk
NR31 0LT

Trustees

Mr J Burton
Mr K R Jermyn
Mrs L Jordan-Hall
Mr R W Packham - Vice Chair
Mr S C Scott - Chair
Mrs L Smith
Mr J Solomon
Mrs S Ward
Mr C Williams-Brunsdon
Mr J P Wood

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary
Ms D J Staines (CEO)

Independent Examiner
Benjamin Lynes
Institute of Chartered Accountants in England & Wales
CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 15 December 2021 and signed on the board's behalf by:

.....
Mr S C Scott - Chair - Trustee

Independent Examiner's Report to the Trustees of Centre 81 Limited

Independent examiner's report to the trustees of Centre 81 Limited ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report
As the charity's trustees of the 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 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 2011 ('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 your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England & Wales which is one of the listed bodies.

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

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.

B.J. Lynes.

Benjamin Lynes
Institute of Chartered Accountants in England & Wales
CUNNINGHAMS
Number Sixty One
Alexandra Road
Lowestoft
Suffolk
NR32 1PL

Date: 21 December 2021

Centre 81 Limited

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	106,667	314,155	420,822	101,304
Charitable activities	4				
General charitable activities		505,940	-	505,940	632,782
Other trading activities	3	4,516	-	4,516	22,341
Other income		48,284	-	48,284	1,824
Total		665,407	314,155	979,562	758,251
EXPENDITURE ON					
Raising funds	5	10,329	-	10,329	11,691
Charitable activities	6				
General charitable activities		-	-	-	-
Skills and activities centre		202,102	99,258	301,360	320,775
Catering		28,343	6,017	34,360	50,651
Community transport		163,601	150,359	313,960	384,145
Governance costs		3,519	-	3,519	1,064
Total		407,894	255,634	663,528	768,326
NET INCOME/(EXPENDITURE)		257,513	58,521	316,034	(10,075)
Transfers between funds	16	2,329	(2,329)	-	-
Net movement in funds		259,842	56,192	316,034	(10,075)
RECONCILIATION OF FUNDS					
Total funds brought forward		328,738	6,000	334,738	344,813
TOTAL FUNDS CARRIED FORWARD		588,580	62,192	650,772	334,738

CONTINUING OPERATIONS
All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Centre 81 Limited

Balance Sheet
31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
FIXED ASSETS					
Tangible assets	12	137,458	-	137,458	301,087
CURRENT ASSETS					
Debtors	13	58,818	-	58,818	45,604
Cash at bank		430,915	62,191	493,106	20,778
		489,733	62,191	551,924	66,382
CREDITORS					
Amounts falling due within one year	14	(38,610)	-	(38,610)	(32,731)
NET CURRENT ASSETS		451,123	62,191	513,314	33,651
TOTAL ASSETS LESS CURRENT LIABILITIES		588,581	62,191	650,772	334,738
NET ASSETS		588,581	62,191	650,772	334,738
FUNDS	16				
Unrestricted funds				588,581	328,738
Restricted funds				62,191	6,000
TOTAL FUNDS				650,772	334,738

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 December 2021 and were signed on its behalf by:

SCScott.

.....

Mr S C Scott - Chair - Trustee

The notes form part of these financial statements

Centre 81 Limited

Cash Flow Statement
for the Year Ended 31 March 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	284,684	31,917
Interest paid		(59)	(12)
Net cash provided by operating activities		284,625	31,905
Cash flows from investing activities			
Purchase of tangible fixed assets		(19,647)	(47,739)
Sale of tangible fixed assets		207,350	870
Net cash provided by/(used in) investing activities		187,703	(46,869)
Change in cash and cash equivalents in the reporting period		472,328	(14,964)
Cash and cash equivalents at the beginning of the reporting period		20,778	35,742
Cash and cash equivalents at the end of the reporting period		493,106	20,778

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.21 £	31.3.20 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	316,034	(10,075)
Adjustments for:		
Depreciation charges	24,187	21,049
Profit on disposal of fixed assets	(48,261)	(870)
Interest paid	59	12
(Increase)/decrease in debtors	(13,214)	6,517
Increase in creditors	5,879	15,284
Net cash provided by operations	284,684	31,917

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank	20,778	472,328	493,106
	20,778	472,328	493,106
Total	20,778	472,328	493,106

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is 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.

- 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.

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

Tangible fixed assets
Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	- 20 years straight line
Fixtures and fittings	- 3-15 years straight line
Motor vehicles	- 5-10 years straight line

Land is not depreciated.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Operating leases
Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	55,593	-
Grants	365,229	101,304
	420,822	101,304

Included within Grants is government funding of £219,239 (2020: £26,438)

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Norfolk Community Foundation - Covid 19 Local Resilience Fund	19,999	-
Norfolk Community Foundation - Norfolk Winter Resilience Fund	5,000	-
Norfolk County Council - Dept of Transport Covid 19	69,960	-
Norfolk County Council - Infection Control Fund	33,804	-
The Edward Gostling Foundation	10,000	-
The National Lottery Community Fund - Coronavirus Community Support Fund	100,000	-
The National Lottery Community Fund - Awards for All	10,000	-
Other grants	116,466	101,304
	365,229	101,304

3. OTHER TRADING ACTIVITIES

	31.3.21	31.3.20
	£	£
Fundraising events	4,516	22,341

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.21 £	31.3.20 £
Community transport	General charitable activities	31,196	135,270
Skills and activities income	General charitable activities	465,779	470,659
Catering	General charitable activities	8,965	26,853
		505,940	632,782

Included within Income from Charitable Activities is government funding of £444,741 (2020: £432,676)

5. RAISING FUNDS

Raising donations and legacies

	31.3.21 £	31.3.20 £
Fundraising events	10,329	11,691

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Skills and activities centre	301,360	-	301,360
Catering	34,360	-	34,360
Community transport	313,960	-	313,960
Governance costs	-	3,519	3,519
	649,680	3,519	653,199

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Governance costs	59	3,460	3,519

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.21 £	31.3.20 £
Auditors' remuneration	3,460	3,660
Depreciation - owned assets	24,187	21,049
Hire of plant and machinery	3,048	3,444
Surplus on disposal of fixed assets	(48,261)	(870)

continued...

9. TRUSTEES' REMUNERATION AND BENEFITS

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees (2020: Nil).

Trustees' expenses

No trustees received expenses in 2021 (2020: one trustee - £326).

10. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	451,512	533,577
Social security costs	19,742	24,936
Other pension costs	11,675	13,488
	482,929	572,001

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Management and support staff	41	49

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

KEY MANAGEMENT PERSONNEL

The charity considers its key management personnel to comprise of Chief Executive, Skills and Activities Manager and Business Development Manager. The total employment benefits (including employer pension contributions) for the key management personnel were £80,194 (2020: £83,829).

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,140	99,164	101,304
Charitable activities			
General charitable activities	632,782	-	632,782
Other trading activities	22,341	-	22,341
Other income	1,824	-	1,824
Total	659,087	99,164	758,251
EXPENDITURE ON			
Raising funds	11,691	-	11,691
Charitable activities			
General charitable activities	-	-	-
Skills and activities centre	261,545	59,230	320,775
Catering	50,651	-	50,651
Community transport	384,145	-	384,145
Governance costs	1,064	-	1,064

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Total	709,096	59,230	768,326
NET INCOME/(EXPENDITURE)	(50,009)	39,934	(10,075)
Transfers between funds	47,620	(47,620)	-
Net movement in funds	(2,389)	(7,686)	(10,075)
RECONCILIATION OF FUNDS			
Total funds brought forward	331,127	13,686	344,813
TOTAL FUNDS CARRIED FORWARD	328,738	6,000	334,738

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2020	473,601	39,136	233,338	746,075
Additions	7,350	12,297	-	19,647
Disposals	(174,075)	-	(45,850)	(219,925)
At 31 March 2021	306,876	51,433	187,488	545,797
DEPRECIATION				
At 1 April 2020	252,536	25,329	167,123	444,988
Charge for year	8,458	4,537	11,192	24,187
Eliminated on disposal	(14,986)	-	(45,850)	(60,836)
At 31 March 2021	246,008	29,866	132,465	408,339
NET BOOK VALUE				
At 31 March 2021	60,868	21,567	55,023	137,458
At 31 March 2020	221,065	13,807	66,215	301,087

Included in land and buildings is freehold land at cost of £44,240 (2020: £110,339), which is not depreciated and £831 relating to assets in the course of construction (2020: £21,732).

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	8,422	36,482
Other debtors	280	-
VAT	1,353	587
Prepayments and accrued income	48,763	8,535
	58,818	45,604

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade creditors	12,720	2,363
Social security and other taxes	4,514	6,871
Other creditors	430	1,281
Accruals and deferred income	20,946	22,216
	38,610	32,731

Accruals and deferred income includes deferred income of £2,332 (2020: £2,203). This relates to grants received in advance relating to the following year.

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.21	31.3.20
	£	£
Within one year	2,018	2,731
Between one and five years	3,675	5,693
	5,693	8,424

16. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	Transfers between funds	At 31.3.21
	£	£	£	£
Unrestricted funds				
General fund	206,441	257,514	2,329	466,284
New Centre 81	122,297	-	-	122,297
	328,738	257,514	2,329	588,581
Restricted funds				
New Centre 81	6,000	46,191	-	52,191
Awards for All	-	10,000	-	10,000
Roof Repair Fund	-	5,000	(5,000)	-
Infection Control Fund	-	2,206	(2,206)	-
Coronavirus Support Fund	-	129	(129)	-
Coronavirus Community Support Fund	-	(5,006)	5,006	-
	6,000	58,520	(2,329)	62,191
TOTAL FUNDS	334,738	316,034	-	650,772

continued...

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	665,407	(407,893)	257,514
Restricted funds			
New Centre 81	46,191	-	46,191
Awards for All	10,000	-	10,000
Skills & Activities Grants	5,000	(5,000)	-
Community Transport Grants	84,160	(84,160)	-
Roof Repair Fund	5,000	-	5,000
Infection Control Fund	33,804	(31,598)	2,206
Coronavirus Support Fund	30,000	(29,871)	129
Coronavirus Community Support Fund	100,000	(105,006)	(5,006)
	314,155	(255,635)	58,520
TOTAL FUNDS	979,562	(663,528)	316,034

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	208,830	(50,009)	47,620	206,441
New Centre 81	122,297	-	-	122,297
	331,127	(50,009)	47,620	328,738
Restricted funds				
New Centre 81	-	6,000	-	6,000
Skills & Activities Grants	-	11,934	(11,934)	-
Community Transport Grants	13,686	22,000	(35,686)	-
	13,686	39,934	(47,620)	6,000
TOTAL FUNDS	344,813	(10,075)	-	334,738

continued...

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	659,087	(709,096)	(50,009)
Restricted funds			
New Centre 81	6,000	-	6,000
Skills & Activities Grants	34,762	(22,828)	11,934
Community Transport Grants	58,402	(36,402)	22,000
	99,164	(59,230)	39,934
TOTAL FUNDS	758,251	(768,326)	(10,075)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	208,830	207,505	49,949	466,284
New Centre 81	122,297	-	-	122,297
	331,127	207,505	49,949	588,581
Restricted funds				
New Centre 81	-	52,191	-	52,191
Awards for All	-	10,000	-	10,000
Skills & Activities Grants	-	11,934	(11,934)	-
Community Transport Grants	13,686	22,000	(35,686)	-
Roof Repair Fund	-	5,000	(5,000)	-
Infection Control Fund	-	2,206	(2,206)	-
Coronavirus Support Fund	-	129	(129)	-
Coronavirus Community Support Fund	-	(5,006)	5,006	-
	13,686	98,454	(49,949)	62,191
TOTAL FUNDS	344,813	305,959	-	650,772

continued...

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,324,494	(1,116,989)	207,505
Restricted funds			
New Centre 81	52,191	-	52,191
Awards for All	10,000	-	10,000
Skills & Activities Grants	39,762	(27,828)	11,934
Community Transport Grants	142,562	(120,562)	22,000
Roof Repair Fund	5,000	-	5,000
Infection Control Fund	33,804	(31,598)	2,206
Coronavirus Support Fund	30,000	(29,871)	129
Coronavirus Community Support Fund	100,000	(105,006)	(5,006)
	413,319	(314,865)	98,454
TOTAL FUNDS	1,737,813	(1,431,854)	305,959

New Centre 81 - Funds held to be put towards the purchase of a new building for the charity.

Awards for All - Funds held to purchase equipment and training for use of the equipment.

Skills & Activities Grants - Funding support for running the skills & activities centre for members.

Community Transport Grants - Funding support for running the community transport services for members.

Roof Repair Fund - Funds used to repair the roof of the skills & activities centre.

Infection Control Fund, Coronavirus Support Fund, Coronavirus Community Support Fund - Funding support to provide additional services during the pandemic and to provide financial support throughout this period.

Transfers between funds

Transfers between funds represent:

The transfer of restricted funds used to purchase capital items on which there is no ongoing restriction;

The transfer of funds which have been released to unrestricted funds by funders as a result of Covid 19; and

The transfer of general funds where restricted funds were not sufficient to cover the project costs in full.

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17. EMPLOYEE BENEFIT OBLIGATIONS

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £11,675 (2020: £13,488).

18. RELATED PARTY DISCLOSURES

Some of the Trustees are also members of Centre 81 and accordingly enjoy the same facilities, on the same basis as other Centre 81 members.

There were no other transactions with related parties in the year to 31 March 2021. No balances were due to or from related parties in the current or previous year.

During the year to 31 March 2020 Centre 81 purchased goods and services from TMS Media Limited on normal commercial terms amounting to £1,064. TMS Media Limited is jointly controlled by S Scott, Trustee of Centre 81.

During the year to 31 March 2020 Centre 81 purchased theatre tickets for £227 on normal commercial terms from St George's Theatre Trust, a charity of which S Scott is a trustee.

During the year to 31 March 2020 goods and services totalling £272 were purchased from Voluntary Norfolk. R Packham is a trustee. Transport services sales of £5,333 were also made to Voluntary Norfolk.

During the year to 31 March 2020 unrestricted donations of £150 were received from Trustees.