

Trustees' Report and  
Unaudited Financial Statements for the Year Ended 31 March 2023  
for  
Centre 81 Limited

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

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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 charity's 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 HORSAs 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.



**Trustees' Report  
for the Year Ended 31 March 2023**

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 adaptations 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.

**Trustees' Report  
for the Year Ended 31 March 2023**

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.



**Trustees' Report  
for the Year Ended 31 March 2023**

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.

**Trustees' Report  
for the Year Ended 31 March 2023**

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.'



**Trustees' Report  
for the Year Ended 31 March 2023**

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.



**Trustees' Report  
for the Year Ended 31 March 2023**

**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)

Centre 81 Limited

**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**

**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**

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
<b>Income and endowments from</b>					
Donations and legacies	2	21,480	361,666	383,146	726,058
<b>Charitable activities</b>	4				
General charitable activities		597,299	-	597,299	560,283
Other trading activities	3	5,698	-	5,698	21,489
Other income		<u>1,122</u>	<u>-</u>	<u>1,122</u>	<u>200,967</u>
<b>Total</b>		<u>625,599</u>	<u>361,666</u>	<u>987,265</u>	<u>1,508,797</u>
<b>Expenditure on</b>					
Raising funds	5	9,605	-	9,605	9,745
<b>Charitable activities</b>	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		<u>21,828</u>	<u>-</u>	<u>21,828</u>	<u>14,295</u>
<b>Total</b>		<u>839,300</u>	<u>42,335</u>	<u>881,635</u>	<u>740,309</u>
<b>NET INCOME/(EXPENDITURE)</b>		(213,701)	319,331	105,630	768,488
Transfers between funds	18	<u>609,014</u>	<u>(609,014)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		395,313	(289,683)	105,630	768,488
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>1,091,641</u>	<u>327,619</u>	<u>1,419,260</u>	<u>650,772</u>
<b>Total funds carried forward</b>		<u>1,486,954</u>	<u>37,936</u>	<u>1,524,890</u>	<u>1,419,260</u>

The notes form part of these financial statements



Centre 81 Limited

Balance Sheet  
31 March 2023

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


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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>22,239</u>	<u>768,084</u>
Net cash provided by operating activities		<u>22,239</u>	<u>768,084</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(963,184)	(866,505)
Sale of tangible fixed assets		<u>-</u>	<u>247,564</u>
Net cash used in investing activities		<u>(963,184)</u>	<u>(618,941)</u>
<b>Cash flows from financing activities</b>			
New loans in year		<u>325,000</u>	<u>-</u>
Net cash provided by financing activities		<u>325,000</u>	<u>-</u>
		<u>-</u>	<u>-</u>
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		<u>642,249</u>	<u>493,106</u>
Cash and cash equivalents at the end of the reporting period		<u>26,304</u>	<u>642,249</u>

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	<u>22,239</u>	<u>768,084</u>

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

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



**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 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 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.

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

**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**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations	17,061	37,486
Grants	<u>366,085</u>	<u>688,572</u>
	<u>383,146</u>	<u>726,058</u>

Grants received, included in the above are as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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
Limbourn Trust	-	8,000
Other grants	<u>53,585</u>	<u>58,561</u>
	<u>366,085</u>	<u>688,572</u>



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

3. Other trading activities

	2023	2022
	£	£
Fundraising events	<u>5,698</u>	<u>21,489</u>

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	<u>7,811</u>	<u>-</u>
		<u>597,299</u>	<u>560,283</u>

5. Raising funds

Raising donations and legacies

	2023	2022
	£	£
Fundraising expenditure	<u>9,605</u>	<u>9,745</u>

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	<u>11,828</u>	<u>10,000</u>	<u>21,828</u>
	<u>862,030</u>	<u>10,000</u>	<u>872,030</u>

7. Support costs

	Governance costs
	£
Governance costs	<u>10,000</u>

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	<u>1,445</u>	<u>(192,792)</u>

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

**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**

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

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

	<b>2023</b>	<b>2022</b>
	<b>49</b>	<b>40</b>
Management and support	<u>49</u>	<u>40</u>

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

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

## 11. Comparatives for the statement of financial activities

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	27,872	698,186	726,058
<b>Charitable activities</b>			
General charitable activities	560,283	-	560,283
Other trading activities	21,489	-	21,489
Other income	<u>200,967</u>	<u>-</u>	<u>200,967</u>
<b>Total</b>	<u>810,611</u>	<u>698,186</u>	<u>1,508,797</u>
<b>Expenditure on</b>			
Raising funds	9,745	-	9,745
<b>Charitable activities</b>			
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	<u>13,424</u>	<u>871</u>	<u>14,295</u>
<b>Total</b>	<u>578,147</u>	<u>162,162</u>	<u>740,309</u>
<b>NET INCOME</b>	232,464	536,024	768,488
Transfers between funds	<u>270,596</u>	<u>(270,596)</u>	<u>-</u>
<b>Net movement in funds</b>	503,060	265,428	768,488
<b>Reconciliation of funds</b>			
Total funds brought forward	<u>588,581</u>	<u>62,191</u>	<u>650,772</u>
<b>Total funds carried forward</b>	<u>1,091,641</u>	<u>327,619</u>	<u>1,419,260</u>



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

## 12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>Cost</b>				
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	<u>1,758,115</u>	<u>75,866</u>	<u>223,488</u>	<u>2,057,469</u>
<b>Depreciation</b>				
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	<u>-</u>	<u>36,056</u>	<u>156,288</u>	<u>192,344</u>
<b>Net book value</b>				
At 31 March 2023	<u>1,758,115</u>	<u>39,810</u>	<u>67,200</u>	<u>1,865,125</u>
At 31 March 2022	<u>841,186</u>	<u>22,646</u>	<u>61,077</u>	<u>924,909</u>

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	<u>24,529</u>	<u>24,253</u>
	<u>72,236</u>	<u>41,149</u>

## 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	<u>32,957</u>	<u>108,375</u>
	<u>135,441</u>	<u>189,047</u>

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

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

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

	2023	2022
	£	£
Bank loans (see note 16)	<u>303,334</u>	<u>-</u>

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	<u>21,667</u>	<u>-</u>
Amounts falling due between two and five years:		
Loans	<u>86,667</u>	<u>-</u>
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	<u>-</u>	<u>2,139</u>
	<u>2,476</u>	<u>4,157</u>

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

## 18. Movement in funds

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

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

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

## Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	466,284	232,464	392,893	1,091,641
New Centre 81	<u>122,297</u>	<u>-</u>	<u>(122,297)</u>	<u>-</u>
	588,581	232,464	270,596	1,091,641
<b>Restricted funds</b>				
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	<u>-</u>	<u>(3,252)</u>	<u>3,252</u>	<u>-</u>
	<u>62,191</u>	<u>536,024</u>	<u>(270,596)</u>	<u>327,619</u>
<b>TOTAL FUNDS</b>	<u>650,772</u>	<u>768,488</u>	<u>-</u>	<u>1,419,260</u>



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

18. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	810,611	(578,147)	232,464
<b>Restricted funds</b>			
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)	-
	<u>698,186</u>	<u>(162,162)</u>	<u>536,024</u>
<b>TOTAL FUNDS</b>	<u>1,508,797</u>	<u>(740,309)</u>	<u>768,488</u>

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 £
<b>Unrestricted funds</b>				
General fund	466,284	18,763	1,001,907	1,486,954
New Centre 81	<u>122,297</u>	<u>-</u>	<u>(122,297)</u>	<u>-</u>
	588,581	18,763	879,610	1,486,954
<b>Restricted funds</b>				
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	<u>-</u>	<u>(3,252)</u>	<u>3,252</u>	<u>-</u>
	<u>62,191</u>	<u>855,355</u>	<u>(879,610)</u>	<u>37,936</u>
<b>TOTAL FUNDS</b>	<u>650,772</u>	<u>874,118</u>	<u>-</u>	<u>1,524,890</u>

**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 £
<b>Unrestricted funds</b>			
General fund	1,436,210	(1,417,447)	18,763
<b>Restricted funds</b>			
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	<u>10,000</u>	<u>(10,000)</u>	<u>-</u>
	<u>1,059,852</u>	<u>(204,497)</u>	<u>855,355</u>
<b>TOTAL FUNDS</b>	<u>2,496,062</u>	<u>(1,621,944)</u>	<u>874,118</u>

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 £
<b>Income and endowments</b>				
<b>Donations and legacies</b>				
Donations	17,061	-	17,061	37,486
Grants	<u>4,419</u>	<u>361,666</u>	<u>366,085</u>	<u>688,572</u>
	21,480	361,666	383,146	726,058
<b>Other trading activities</b>				
Fundraising events	5,698	-	5,698	21,489
<b>Charitable activities</b>				
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	<u>7,811</u>	<u>-</u>	<u>7,811</u>	<u>-</u>
	597,299	-	597,299	560,283
<b>Other income</b>				
Gain on sale of tangible fixed assets	-	-	-	192,792
VAT recovered	-	-	-	7,927
Bank interest	<u>1,122</u>	<u>-</u>	<u>1,122</u>	<u>248</u>
	<u>1,122</u>	<u>-</u>	<u>1,122</u>	<u>200,967</u>
<b>Total incoming resources</b>	625,599	361,666	987,265	1,508,797
<b>Expenditure</b>				
<b>Raising donations and legacies</b>				
Fundraising expenditure	9,605	-	9,605	9,745
<b>Charitable activities</b>				
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	<u>1,445</u>	<u>-</u>	<u>1,445</u>	<u>-</u>
	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	<u>3,175</u>	<u>-</u>	<u>3,175</u>	<u>-</u>
	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,070</u>
Total resources expended	<u>839,300</u>	<u>42,335</u>	<u>881,635</u>	<u>740,309</u>
Net income	<u>(213,701)</u>	<u>319,331</u>	<u>105,630</u>	<u>768,488</u>