

Charity registration number 1073816

Company registration number 03659373 (England and Wales)

**EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mr D I Callaghan  
Ms J Howes  
Ms WM Human  
Mr M Kitchin  
Dr J Leeson  
Ms C Martin  
Ms C Pratt  
Ms V Wardrope  
Mr P Wright

**Charity number**

1073816

**Company number**

03659373

**Principal address**

Eaton Vale Activity Centre  
Church Lane  
Eaton  
Norwich  
Norfolk  
England  
NR4 6NN

**Independent examiner**

Aston Shaw Ltd (Norwich)  
Union Suite  
Union Building  
51 - 59 Rose Lane  
Norwich  
Norfolk  
England  
NR1 1BY

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# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

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# **EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The charity's activities are in line with those of the scout and guide associations. It aims to provide facilities for the leisure time occupation of children and young people which will assist them to grow to full maturity as individuals and as members of society and so that their conditions of life may be improved in so doing.

### **FINANCIAL REVIEW**

#### **Trading Position**

This year has been significantly impacted by two events: the COVID-19 pandemic and a serious fire in Icen House. Icen House was not available for much of the year whilst the significant damage was repaired. The House has now re-opened and bookings are being received and fulfilled. In the forthcoming year it is anticipated that additional capacity will become available with the addition of a second kitchen. This will allow the house to be let in two halves (or as a whole).

During the period of closure we were able to undertake some of the external activities, but these were constrained by the national lockdowns together with additional impacts arising from restrictions imposed on educational establishments and the national governing bodies of our partner organisations: The Scout Association and Girlguiding. Whilst neither events were welcome; if either had to happen then the events occurring concurrently was better than them occurring consecutively. The trustees took swift action to respond to both the fire and the pandemic. This included making full use of the range of insurance policies that were in place and taking advantage of the various government initiatives as a result of the pandemic (Coronavirus Job Retention Scheme (CJRS) and other grants).

#### **Reserves policy**

The Trustees have considered a reserves policy and are of the view that the policy should be to retain free reserves equivalent to the average of three months turnover. The aim is to protect the charity from uncertain events that could impact on Eaton Vale's ability to keep trading. The current estimate for this figure is £41,050.

### **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.

It was incorporated on 29 October 1998 and registered as a charity on 3 February 1999. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.



# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### Induction and training of new trustees

New trustees are provided with copies of:

- \* The Memorandum and Articles of Association
- \* The latest accounts of the charity, and are encouraged to read Charity Commission guidance notes CC3 - "The Essential Trustee".

In addition trustees are encouraged to read Charity Commission and other newsletters, and to attend courses designed to keep them abreast of their duties and responsibilities.

Mr D I Callaghan  
Ms J Howes  
Ms WM Human  
Mr M Kitchin  
Dr J Leeson  
Ms C Martin  
Ms C Pratt  
Ms V Wardrope  
Mr P Wright

### Recruitment and appointment of new trustees

The Executive of Norfolk Scout Association and the Executive of the Norfolk County Guide Association, herein after called Girlguiding Norfolk, each appoint up to four trustees to manage the business of the charity. The Guide County Commissioner and the Scout County Commissioner are ex-officio trustees in addition to these 8 trustees. (The number of trustees may be varied by unanimous resolution of the members but must always consist of an equal number of Scout and Guide trustees).

### Organisational structure

The trustees have delegated the day-to-day running of the Activity Centre to an Operations Manager/ Centre Manager, who is assisted by a Deputy Centre Manager, other permanent staff and by volunteer instructors as and when required. The Operations Manager at this time is Susan Newton.

### Related parties

Eaton Vale Scout & Guide Activity Centre Limited was established as a joint enterprise between the Norfolk Scout Association and Girlguiding Norfolk and are connected by virtue of trustee appointments.

The trustees' report was approved by the Board of Trustees.



Ms J Howes  
Trustee

Date: 19 July 2022



# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

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I report to the trustees on my examination of the financial statements of Eaton Vale Scout & Guide Activity Centre Limited (the charity) for the year ended 31 December 2021.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) 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 charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). 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.

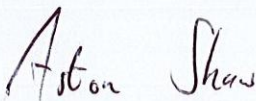
#### Independent examiner's statement

Since the charity'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 , 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity 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 accounts 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.



Dominic Shaw FCCA  
Association of Chartered Certified Accountants  
Aston Shaw Limited  
Chartered Certified Accountants  
Union Suite  
Union Building  
51 - 59 Rose Lane  
Norwich  
Norfolk  
NR1 1BY  
England

Dated: 7<sup>th</sup> September 2022



# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>						
Donations and legacies	3	396,667	18,697	415,364	547,487	599,741
Charitable activities	4	174,250	-	174,250	23,243	23,243
Other trading activities	5	32,106	-	32,106	35,638	35,638
Investments	6	325	-	325	330	330
<b>Total income</b>		<b>603,348</b>	<b>18,697</b>	<b>622,045</b>	<b>606,698</b>	<b>658,952</b>
<b>Expenditure on:</b>						
Raising funds	7	1,764	-	1,764	1,893	1,893
Charitable activities	8	694,503	27,234	721,737	71,793	445,550
<b>Total expenditure</b>		<b>696,267</b>	<b>27,234</b>	<b>723,501</b>	<b>71,793</b>	<b>447,443</b>
<b>Net (expenditure)/income for the year/</b>						
<b>Net movement in funds</b>		(92,919)	(8,537)	(101,456)	231,048	211,509
Fund balances at 1 January 2021		378,465	648,515	1,026,980	147,417	815,471
<b>Fund balances at 31 December 2021</b>		<b>285,546</b>	<b>639,978</b>	<b>925,524</b>	<b>648,515</b>	<b>1,026,980</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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



# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	12		681,288		678,197
<b>Current assets</b>					
Stocks	13	36		57	
Debtors	14	65,863		70,183	
Cash at bank and in hand		222,444		335,198	
		<u>288,343</u>		<u>405,438</u>	
<b>Creditors: amounts falling due within one year</b>	16	<u>(44,107)</u>		<u>(56,655)</u>	
Net current assets			244,236		348,783
<b>Total assets less current liabilities</b>			<u>925,524</u>		<u>1,026,980</u>
<b>Income funds</b>					
Restricted funds	18		639,978		648,515
Unrestricted funds			285,546		378,465
			<u>925,524</u>		<u>1,026,980</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on .....19 July 2022 .

.....  
Ms J Howes  
Trustee

Company registration number 03659373



# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	19		(76,757)		227,414
<b>Investing activities</b>					
Purchase of tangible fixed assets		(36,319)		(1,926)	
Investment income received		322		333	
<b>Net cash used in investing activities</b>			(35,997)		(1,593)
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(112,754)		225,821
Cash and cash equivalents at beginning of year			335,198		109,377
<b>Cash and cash equivalents at end of year</b>			<u>222,444</u>		<u>335,198</u>



# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### Charity information

Eaton Vale Scout & Guide Activity Centre Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Eaton Vale Activity Centre, Church Lane, Eaton, Norwich, NR4 6NN.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.



# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Long leasehold	- 2% straight line
Short leasehold	- 2% straight line
Leasehold improvements	- 2% straight line
Fixtures and fittings	- 25% reducing balance
Computers	- 25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.



# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Taxation

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

#### 1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.



# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020
	£	£	£	£	£
Donations and gifts	-	11,000	11,000	60,355	60,355
Insurance compensation	371,610	-	371,610	459,132	459,132
CJRS	-	7,697	7,697	-	52,254
Norwich city council grant	25,057	-	25,057	28,000	28,000
	<u>396,667</u>	<u>18,697</u>	<u>415,364</u>	<u>52,254</u>	<u>599,741</u>

### 4 Charitable activities

	Charitable Income	Charitable Income
	2021	2020
	£	£
Use of facilities	<u>174,250</u>	<u>23,243</u>



# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Shop income	3,106	388
Rental income	29,000	35,250
Other trading activities	32,106	35,638

### 6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	325	330

### 7 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Shop costs</u>		
Opening stock	57	1,492
Purchases	1,743	458
Closing stock	(36)	(57)
	1,764	1,893



# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 8 Charitable activities

#### Total costs of running the activity centre

	Total 2021 £	Total 2020 £
Staff costs	104,637	148,635
Depreciation and impairment	33,231	25,374
Telephone & sundry	2,038	3,419
Travel	133	246
Subscriptions	1,251	1,437
Activities equipment	8,616	205
Accountancy	6,547	5,724
Legal & professional fees	21,331	47,769
Computer expenses	3,767	4,684
Maintenance	49,413	37,489
Light, heat, rates and water	14,276	18,315
Catering & offsite activities	10,037	1,460
Staff training	6,345	47
Major repairs	434,855	125,811
Pensions	1,782	2,984
Bank charges	2,227	494
Advertising, postage and stationery	1,858	2,885
Insurance	19,393	18,572
	<u>721,737</u>	<u>445,550</u>

721,737      445,550

#### Analysis by fund

Unrestricted funds	694,503	373,757
Restricted funds	27,234	71,793
	<u>721,737</u>	<u>445,550</u>

### 9 Independent examination remuneration

	2021 £	2020 £
<b>Non-audit services</b>		
Independent Examination	<u>3,100</u>	<u>2,625</u>



# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Number of Admin Staff	2	2
Number of Seasonal Staff	9	6
Total	11	8

#### Employment costs

	2021 £	2020 £
Wages and salaries	104,637	148,635

There were no employees whose annual remuneration was more than £60,000.



# **EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

12 Tangible fixed assets	Long leasehold £	Short leasehold improvements £	Leasehold improvements £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>						
At 1 January 2021	761,576	126,349	115,989	214,218	5,499	1,223,631
Additions	-	-	-	35,923	396	36,319
At 31 December 2021	761,576	126,349	115,989	250,141	5,895	1,259,950
<b>Depreciation and impairment</b>						
At 1 January 2021	275,544	56,015	10,002	199,850	4,019	545,430
Depreciation charged in the year	15,232	2,527	2,320	12,573	580	33,232
At 31 December 2021	290,776	58,542	12,322	212,423	4,599	578,662
<b>Carrying amount</b>						
At 31 December 2021	470,800	67,807	103,667	37,718	1,296	681,288
At 31 December 2020	486,030	70,334	105,986	14,368	1,479	678,197



# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 13 Stocks

	2021 £	2020 £
Raw materials and consumables	36	57

### 14 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	27,944	27,904
Other debtors	9,302	23,320
Prepayments and accrued income	28,617	18,959
	65,863	70,183

### 15 Loans and overdrafts

	2021 £	2020 £
Other loans	5,238	5,238
Payable within one year	5,238	5,238

### 16 Creditors: amounts falling due within one year

	2021 £	2020 £
Borrowings	5,238	5,238
Other taxation and social security	1,942	1,985
Trade creditors	25,335	18,161
Other creditors	147	-
Accruals and deferred income	11,445	31,271
	44,107	56,655

### 17 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.



# EATON VALE SCOUT & GUIDE ACTIVITY CENTRE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020	Resources expended	Balance at 1 January 2021	Movement in funds		Balance at 31 December 2021
	£	£	£	Incoming resources	Resources expended	£
Long Leasehold	501,263	(15,232)	486,031	-	(15,231)	470,800
Short Leasehold	72,861	(2,527)	70,334	-	(2,527)	67,807
Leasehold improvements	82,490	(1,780)	80,710	-	(1,779)	78,931
New build tower fund	11,440	-	11,440	-	-	11,440
New kitchen fund	-	-	-	11,000	-	11,000
	<u>668,054</u>	<u>(19,539)</u>	<u>648,515</u>	<u>11,000</u>	<u>(19,537)</u>	<u>639,978</u>

### 19 Cash generated from operations

	2021 £	2020 £
(Deficit)/surplus for the year	(101,456)	211,509
Adjustments for:		
Investment income recognised in statement of financial activities	(325)	(330)
Depreciation and impairment of tangible fixed assets	33,231	25,374
Movements in working capital:		
Decrease in stocks	21	1,435
Decrease/(increase) in debtors	4,320	(1,229)
(Decrease) in creditors	(12,548)	(9,345)
Cash (absorbed by)/generated from operations	<u>(76,757)</u>	<u>227,414</u>