



RICCALL REGEN 2000
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2021

Company registration number 3905959
Charity number: 1075776

RICCALL REGEN 2000

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RICCALL REGEN 2000

DIRECTORS REPORT FOR THE YEAR ENDED 30 JUNE 2021

The trustees who are also the directors of the charity for the purposes of the Companies Act, present their annual report and unaudited accounts of the company for the year ended 30 June 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

OBJECTIVES AND ACTIVITIES

Charitable objectives

The charity was established to promote the benefit of the residents of the Riccall parish and adjoining parishes without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and other leisure time occupation with the object of improving the conditions of life for the said residents.

Its principal activity is to work toward these objectives and its work has continued during the year despite the constraints imposed by the Covid 19 pandemic.

The trustees have due regard to the Charity Commission's guidance on public benefit, and ensure that the activities of the organisation meet those requirements.

Voluntary Help

Volunteers continue to be an important part of our organisation and we depend on their goodwill on an ongoing and ad hoc basis. Traditional activities, social and fundraising events could not happen without volunteer's time and effort. These events have been severely curtailed in the second half of the financial year by the ongoing Covid 19 situation. Volunteers continue to help with catering, reception and carrying out all aspects of financial and accounting procedures.

ACTIVITIES AND PERFORMANCE

The financial performance has been directly impacted by the Covid 19 situation and the Government restrictions put in place to control the spread of the virus. The Directors have had to implement measures to minimise the impact on the finances of the organisation. These have included utilisation of the government Job Retention Scheme, agreeing terms with creditors, reducing staff hours and cutting all but essential spending. Towards the end of the financial year some of those restrictions started to be lifted which allowed the Centre to start opening in a controlled and safe manner.

Windmill Nursery and Space Base Out of School Club have continued to operate in support of the community and in line with government guidelines.

FINANCIAL REVIEW

Total expenditure exceeded income by £27,595 including depreciation of £29,066 (2020: income in exceed of expenditure £14,301) as shown in the Statement of Financial Activities.

Reserves Policy

The directors have a policy whereby unrestricted funds not invested in fixed assets or designated for a special purpose or commitments (the free reserves) should be as close as possible to the level of some three months of normal expenditure. This is so we are able to continue our activities in the event of a significant drop in income.

RICCALL REGEN 2000

DIRECTORS REPORT FOR THE YEAR ENDED 30 JUNE 2021 (CONTINUED)

FINANCIAL REVIEW (continued)

Reserves Policy (continued)

The directors are aware of the current situation and recognise that achieving such a level will be extremely difficult and are currently implementing plans to first turn round the current deficit in funds and further to move toward the target in the longer term. Free reserves are currently in surplus of £33,575, pre-commitment would still be in surplus of £42,092.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Current financial position

The first 4 months of the current financial year (July – October) has seen expenditure exceed income by £26,744. This is a direct result of the ongoing situation and the second lockdown in relation to Covid 19. The Directors are monitoring the situation closely and hope that as the situation improves, they are able to open up facilities within the centre to bring in further revenue.

Governing document

Riccall Regen 2000 is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association dated 13 January 2000 as amended.

Appointment of directors

As set out in the Articles of Association directors are appointed by recommendation of the current directors at a general meeting of the company.

One third of the directors at the date of the annual general meeting are subject to retirement by rotation. There is no maximum number of directors but there is a minimum number of three.

Director induction

Directors receive a briefing pack outlining their responsibilities when they join the board, which helps brief them regarding their responsibilities under company and charity law. This is supported by one to one conversations with the centre manager and the chairman of the board of directors.

Organisation

The board of directors meet regularly to administer the charity. The finance and personnel committees meet as required.

Risk management

The directors have examined the major risks to which the charity is exposed and systems have been established to mitigate these risks.

PLANS FOR FUTURE PERIODS

The strict lockdown and ongoing Covid situation present the Regen Centre and Board of Directors with a number of challenges. The Directors feel that having put in place measures to minimise the financial impact on the organisation, they are in a position to resume regular activities in a safe and secure manner; many of the regular user groups have started to make bookings for future meetings and events, with an encouraging level of enquiries for weddings and other celebratory functions. The Directors remain mindful of the possibility of future restrictions and are prepared to take appropriate action.

RICCALL REGEN 2000

DIRECTORS REPORT FOR THE YEAR ENDED 30 JUNE 2021 (CONTINUED)

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name Riccall Regen 2000

Charity Registration Number 1075776

Company Registration Number 3905959

Registered Office and
Principal Address The Regen Centre
Landing Lane
Riccall
York
YO19 6PW

Directors/Trustees	S Noble D Watson S Frost N Morton N R Shouksmith G M Stockill L Wheeler S Wheeler C Edwards	Chair Deputy Chair (resigned June 2021) (appointed September 2020) (appointed November 2021)
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Company Secretary	G M Stockill H Adamson	(appointed September 2020) (resigned August 2020)
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**Other Key Management
Personnel:**

Centre Manager J Hodgson

Advisers

Independent Examiner N Clemit ACA, FCCA
JWPCreers LLP
Chartered Accountants
Genesis 5
Church Lane
Heslington
York
YO10 5DQ

Bankers Yorkshire Bank
16 Market Cross
Selby
North Yorkshire
YO8 4NU

RICCALL REGEN 2000

DIRECTORS REPORT FOR THE YEAR ENDED 30 JUNE 2021 (CONTINUED)

Trustees responsibilities in relation to the financial statements

The charity trustees (who are also the directors of the Riccall Regen 2000 for the purposes of company law) are responsible for preparing a directors report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure, of the charitable company for that period. In preparing the 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 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

BY ORDER OF THE BOARD

S Noble
Director
The Regen Centre
Landing Lane
Riccall
York
YO19 6PW

15 December 2021

RICCALL REGEN 2000

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2021

I report to the charity trustees on my examination of the accounts of Riccall Regen 2000 for the year ended 30 June 2021 which comprise the consolidated statement of financial activities, the consolidated balance sheet, the balance sheet and related notes.

Responsibilities and basis of report

As the charity 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 company'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 the 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 ACCA and ICAEW which are 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 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.

N Clemit ACA, FCCA
JWPCreers LLP
Chartered Accountants
Genesis 5
Church Lane
Heslington
York
YO10 5DQ

15 December 2021

RICCALL REGEN 2000

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2021
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)

	Note	Unrestricted fund £	Restricted fund £	2021 Total £	2020 Total £
INCOME					
Charitable activities	4	278,544	-	278,544	342,848
Other trading activities	2	16,295	-	16,295	52,742
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		294,839	-	294,839	395,590
		<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE					
Raising funds	3	24,972	-	24,972	43,591
Charitable activities	4	272,954	24,508	297,462	337,698
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		297,926	24,508	322,434	381,289
		<hr/>	<hr/>	<hr/>	<hr/>
Net (expenditure)/income		(3,087)	(24,508)	(27,595)	14,301
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(3,087)	(24,508)	(27,595)	14,301
Reconciliation of funds:					
Total funds brought forward		109,353	1,083,967	1,193,320	1,179,019
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		106,266	1,059,459	1,165,725	1,193,320
		<hr/>	<hr/>	<hr/>	<hr/>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

RICCALL REGEN 2000
(Company number 3905959)

CONSOLIDATED BALANCE SHEET AT 30 JUNE 2021

	Note	£	2021 £	2020 £
FIXED ASSETS				
Tangible fixed assets	10		1,123,083	1,152,149
CURRENT ASSETS				
Stocks		2,402		2,941
Debtors	11	35,226		43,097
Cash at bank and in hand		85,984		67,224
		<hr/>		<hr/>
		123,612		113,262
CREDITORS - Amounts falling due within one year	12	(68,870)		(42,091)
		<hr/>		<hr/>
NET CURRENT ASSETS			54,742	71,171
CREDITORS – Amounts falling due after one year	14		(12,100)	(30,000)
			<hr/>	<hr/>
NET ASSETS			1,165,725	1,193,320
			<hr/> <hr/>	<hr/> <hr/>
THE FUNDS OF THE CHARITY				
Restricted fund	17		1,059,459	1,083,967
Unrestricted funds				
General fund	16	106,487		98,945
Non-Charitable trading funds		(221)		10,408
		<hr/>		<hr/>
			106,266	109,353
	18		<hr/>	<hr/>
			1,165,725	1,193,320
			<hr/> <hr/>	<hr/> <hr/>

For the year ending 30 June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the trustees on 15 December 2021 and are signed on their behalf by:

.....
S NOBLE

.....
G STOCKILL

RICCALL REGEN 2000
(Company number 3905959)

BALANCE SHEET AT 30 JUNE 2021

	Note	£	2021 £	2020 £
FIXED ASSETS				
Tangible fixed assets	10		1,123,083	1,152,149
Investments	5		100	100
CURRENT ASSETS				
Stocks		-		-
Debtors	11	36,690		47,017
Cash at bank and in hand		83,855		54,350
		120,545		101,367
CREDITORS - Amounts falling due within one year	12	(65,682)		(40,704)
NET CURRENT ASSETS			54,863	60,663
CREDITORS – Amounts falling due after one year	14		(12,100)	(30,000)
NET ASSETS			1,165,946	1,182,912
THE FUNDS OF THE CHARITY				
Restricted fund	17		1,059,459	1,083,967
Unrestricted fund	16		106,487	98,945
			1,165,946	1,182,912

For the year ending 30 June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the trustees on 15 December 2021 and are signed on their behalf by:

.....
S NOBLE

.....
G Stockill

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

1. ACCOUNTING POLICIES

Basis of Accounting

Riccall Regen 2000 is a charitable company and is registered in England. In the event of the company being wound up or dissolved, funds remaining after all debts and liabilities are settled will be transferred to a similar institution with similar charitable objectives. The charity's registered office and the nature of the charity's operations and principal activities are stated on the report of the board of trustees.

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Riccall Regen 2000 meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling which is the functional currency of the charity.

Group financial statements

These financial statements consolidate the results of the charity and its wholly owned subsidiary Riccall Regen Bar CIC on a line by line basis. A separate statement of financial activities, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006.

Donations and Grants

Income from donations and grants, including capital grants, are included in income when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in income until the pre-conditions for use have been met.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in income of restricted funds when receivable.

All other income is included on the statement of financial activities on a receivable basis.

Expenditure

Expenditure is included in the statement of financial activities on an accruals basis and has been classified under headings that aggregate all costs related to the category.

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (CONTINUED)

Tangible Fixed Assets

Tangible fixed assets costing more than £500 are capitalised and included at cost including any incidental expenses of acquisition.

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

Leasehold property	Over term of lease
Equipment	10% straight line
Office equipment	20% straight line
Fixtures and fittings	20% straight line
Nursery equipment	20% straight line
Computer equipment	33.3% straight line

Stocks

Stocks are valued at the lower of cost and net realisable value.

Pension costs

Riccall Regen contributes to defined contribution pension schemes. The assets of the schemes are held separately from those of the charity. Pension costs charged in the statement of financial activities represent the contributions payable by the charity in the year.

Fund Accounting

Funds held by the charity are either:

- unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- restricted funds - these are funds that 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.

The parent and subsidiary share the same purpose, and therefore the unrestricted funds of Riccall Regen Bar CIC are a component of the unrestricted funds of the group.

Operating Lease

Rentals applicable to operating leases where substantially all the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Finance Lease

Assets obtained under finance leases are capitalised in the balance sheet. They are depreciated over their estimated useful lives or the lease term whichever is shorter.

The capital element of the future payments is treated as a liability.

Debtors and Creditors

Debtors and creditors are recorded when receivable or payable.

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (CONTINUED)

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 measured at transaction price including transaction costs. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans and loans from fellow group companies that are classified as debt, are recognised at transaction price unless the arrangement constitutes a financial transaction.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business 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 at transaction price.

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (CONTINUED)

2. OTHER TRADING ACTIVITIES

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Unrestricted £	2020 Restricted £	2020 Total £
Catering and bar income	1,032	-	1,032	14,403	-	14,403
Trading subsidiary	15,263	-	15,263	38,339	-	38,339
	<u>16,295</u>	<u>-</u>	<u>16,295</u>	<u>52,742</u>	<u>-</u>	<u>52,742</u>

3. RAISING FUNDS

Catering and bar expenditure	10,204	-	10,204	17,905	-	17,905
Trading subsidiary	14,768	-	14,768	25,686	-	25,686
	<u>24,972</u>	<u>-</u>	<u>24,972</u>	<u>43,591</u>	<u>-</u>	<u>43,591</u>

4. CHARITABLE ACTIVITIES

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Unrestricted £	2020 Restricted £	2020 Total £
Income was received for:						
Riccall Regen Centre	90,951	-	90,951	85,315	28,314	113,629
Windmill Nursery	163,754	-	163,754	183,619	-	183,619
Space Base	23,839	-	23,839	45,600	-	45,600
	<u>278,544</u>	<u>-</u>	<u>278,544</u>	<u>314,534</u>	<u>28,314</u>	<u>342,848</u>
Expenditure on projects:						
Riccall Regen Centre	112,769	24,508	137,277	118,581	56,210	174,791
Windmill Nursery	153,994	-	153,994	143,880	-	143,880
Space Base	6,191	-	6,191	19,027	-	19,027
	<u>272,954</u>	<u>24,508</u>	<u>297,462</u>	<u>281,488</u>	<u>56,210</u>	<u>337,698</u>

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (CONTINUED)

5. TRADING SUBSIDIARY

The wholly owned trading subsidiary, Riccall Regen Bar CIC (company number 11546921), which was incorporated in England and Wales on 1 September 2018, plans to pay profits to the charity by gift aid. The charity owns the entire issued share capital of 100 ordinary share of £1. A summary of the trading results is shown below:-

Summary profit and loss account	2021 £	2020 £
Turnover	15,263	38,339
Cost of sales	(8,483)	(15,176)
Administration expenses	(7,001)	(12,755)
	<hr/>	<hr/>
Net profit	(221)	10,408
Amount gifted to the charity	(10,408)	(7,589)
	<hr/>	<hr/>
Retained in subsidiary	(10,629)	2,819
	<hr/>	<hr/>
The assets and liabilities of the subsidiary were:		
Current assets	4,532	15,815
Creditors: amounts falling due within one year	(4,653)	(5,307)
	<hr/>	<hr/>
Total net assets	(121)	10,508
	<hr/>	<hr/>
Called up share capital	100	100
Profit and loss reserves	(221)	10,408
	<hr/>	<hr/>
Aggregate share capital and reserves	(121)	10,508
	<hr/>	<hr/>

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (CONTINUED)

6. AND DONATIONS RECEIVABLE

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Unrestricted £	2020 Restricted £	2020 Total £
The following grants and donations were included in charitable activities:						
Selby District Council grants	39,214	-	39,214	-	-	-
Drax Power	-	-	-	-	350	350
WHSmith	-	-	-	-	200	200
HMRC CJRS	27,037	-	27,037	-	27,764	27,764
Yorkshire Bank	-	-	-	500	-	500
Power to change	-	-	-	25,000	-	25,000
	<u>66,251</u>	<u>-</u>	<u>66,251</u>	<u>25,500</u>	<u>28,314</u>	<u>53,814</u>

7. GOVERNANCE COSTS

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Unrestricted £	2020 Restricted £	2020 Total £
Accountancy fees	4,902	-	4,902	4,908	-	4,908
	<u>4,902</u>	<u>-</u>	<u>4,902</u>	<u>4,908</u>	<u>-</u>	<u>4,908</u>

8. STAFF COSTS

	2021 £	2020 £
Consolidated staff costs during the year were as follows:		
Wages and salaries	209,674	228,592
Social security costs	9,167	11,494
Pension	3,162	3,068
	<u>222,003</u>	<u>243,154</u>
Average number of employees during the year	<u>18</u>	<u>23</u>

No employee earned £60,000 per annum or more.

The total paid for key management personnel during the year was £27,445 Gross pay, £2,573 employer's NI & £636 employer's pension contribution (2020: £29,611, £2,890 & £703 respectively).

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (CONTINUED)

9. MOVEMENT IN TOTAL FUNDS FOR THE YEAR

	2021 £	2020 £
This is stated after charging:		
Depreciation	29,066	33,737
Accountancy fees:		
Independent examination and accounts preparation	3,894	3,900
Payroll services	1,008	1,008
	<u> </u>	<u> </u>

10. TANGIBLE FIXED ASSETS

GROUP & COMPANY	Leasehold property £	Equipment £	Nursery equipment £	Fixtures & fittings £	Computer equipment £	Office equipment £	Total £
Cost							
Balance at 1 July 2020	1,401,786	91,843	45,954	90,762	82,501	17,529	1,730,375
Additions	-	-	-	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balance at 30 June 2021	1,401,786	91,843	45,954	90,762	82,501	17,529	1,730,375
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Depreciation							
Balance at 1 July 2020	284,300	91,214	45,812	57,393	82,501	17,006	578,226
Charge for year	14,163	219	142	14,367	-	175	29,066
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balance at 30 June 2021	298,463	91,433	45,954	71,760	82,501	17,181	607,292
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net book value at 30 June 2021	<u>1,103,323</u>	<u>410</u>	<u>-</u>	<u>19,002</u>	<u>-</u>	<u>348</u>	<u>1,123,083</u>
Net book value at 30 June 2020	<u>1,117,486</u>	<u>629</u>	<u>142</u>	<u>33,369</u>	<u>-</u>	<u>523</u>	<u>1,152,149</u>

The company has signed a 99 year lease which started from 30 September 1999.

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (CONTINUED)

11. DEBTORS AND PREPAYMENTS

	Group 2021 £	Company 2021 £	Group 2020 £	Company 2020 £
Trade debtors	29,163	29,163	36,955	36,955
Prepayments	6,063	6,063	6,142	6,142
Amounts due from subsidiary company	-	1,464	-	3,920
	<u>35,226</u>	<u>36,690</u>	<u>43,097</u>	<u>47,017</u>

12. CREDITORS - Amounts falling due within one year

	Group 2021 £	Company 2021 £	Group 2020 £	Company 2020 £
Bank loans	4,898	4,898	2,778	2,778
Finance lease (see note 15)	-	-	337	337
Trade creditors	12,232	10,254	13,101	12,912
Other creditors	1,739	1,739	3,569	3,569
Tax and social security	2,138	2,138	2,178	2,178
Accruals	4,075	2,865	5,466	4,268
Deferred income (see note 13)	43,788	43,788	14,662	14,662
	<u>68,870</u>	<u>65,682</u>	<u>42,091</u>	<u>40,704</u>

13. DEFERRED INCOME

	2021 £	2020 £
Balance brought forward	14,662	21,329
Release in year	(14,662)	(21,159)
Deferred in year	<u>43,888</u>	<u>14,492</u>
Balance at 30 June 2021	43,888	14,662
Relating to less than one year	43,788	14,662
Relating to over one year	<u>100</u>	<u>-</u>

Deferred income relates to room hire in advance, Windmill Nursery and event deposits.

14. CREDITORS – Amounts falling due after one year

	Group 2021 £	Company 2021 £	Group 2020 £	Company 2020 £
Bank loans	12,000	12,000	30,000	30,000
Deferred income (see note 13)	100	100	-	-
	<u>12,000</u>	<u>12,000</u>	<u>30,000</u>	<u>30,000</u>

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (CONTINUED)

15. FINANCE LEASE

Total of future minimum lease payments:

	2021 £	2020 £
Due less than one year	-	337
	<u>-</u>	<u>337</u>
	<u>-</u>	<u>337</u>

16. UNRESTRICTED FUNDS

	As at 1 July 2020 £	Income £	Expenditure £	Consolidation adjustments	As at 30 June 2021 £
Unrestricted funds					
General	98,945	279,576	(282,442)	10,408	106,487
Non-charitable trading funds	10,408	15,263	(15,484)	(10,408)	(221)
	<u>109,353</u>	<u>294,839</u>	<u>(297,926)</u>	<u>-</u>	<u>106,266</u>

Unrestricted funds

Non-charitable trading funds are retained profits held in Riccall Regen Bar CIC.

The consolidation adjustments column represents the transactions between the charity and Riccall Regen Bar CIC removed when preparing consolidated group accounts.

	As at 1 July 2019 £	Income £	Expenditure £	Consolidation adjustments	As at 30 June 2020 £
Unrestricted funds					
General	59,567	331,183	(299,394)	7,589	98,945
Non-charitable trading funds	7,589	28,505	(18,097)	(7,589)	10,408
	<u>67,156</u>	<u>359,688</u>	<u>(317,491)</u>	<u>-</u>	<u>109,353</u>

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (CONTINUED)

17. RESTRICTED FUNDS

	2021				
	Opening Balance £	Movement Income £	Expenditure £	Transfers to General Funds £	Closing Balance £
Capital fund	1,058,146	-	(13,495)	-	1,044,651
Kitchen refurbishment fund	550	-	-	-	550
Refurbishment fund	10,000	-	(5,000)	-	5,000
Changing places/automatic doors fund	15,271	-	(6,013)	-	9,258
	<u>1,083,967</u>	<u>-</u>	<u>(24,508)</u>	<u>-</u>	<u>1,059,459</u>
	2020				
	Opening Balance £	Movement Income £	Expenditure £	Transfers to General Funds £	Closing Balance £
Capital fund	1,071,641	-	(13,495)	-	1,058,146
Small hall/toilets refurbishment fund	1,769	-	(1,769)	-	-
Play surface refurbishment fund	2,009	-	(2,009)	-	-
Children's/nursery facilities fund	160	-	(160)	-	-
Kitchen refurbishment fund	-	550	-	-	550
Covid job retention scheme	-	27,764	(27,764)	-	-
Refurbishment fund	15,000	-	(5,000)	-	10,000
Changing places/automatic doors fund	21,284	-	(6,013)	-	15,271
	<u>1,111,863</u>	<u>28,314</u>	<u>(56,210)</u>	<u>-</u>	<u>1,083,967</u>

The difference between the grants received and the fund balance at 30 June 2021 relates to depreciation charged on the assets purchased.

The **Capital Fund** was established to provide the building and equipment needed for a Community Centre at Landing Lane.

The **Kitchen Refurbishment Fund** are funds given by Drax and WHSmith towards the cost of a kitchen refurbishment.

The **Refurbishment Fund** are funds given by Power2Change towards refurbishing the centre.

The **Changing Places/Automatic Doors Fund** are funds given by Drax, Daniel Gath Homes, Hedley Foundation, Norman Collinson, Persimmon, YBS charitable trust, Co-op Foundation, Warburtons, Morrisons foundation, Tesco Bags of Help, Gannett foundation and Screwfix foundation towards providing changing and easy access facilities for the less able.

The **Small Hall/Toilets Refurbishment Fund** (2020 only) are funds given by Linden Homes, plus individual donations towards the purchase of new flooring and blinds, and the decoration of the small hall and toilet areas.

The **Play Surface Refurbishment Fund** (2020 only) are funds given by the Post Code Community Trust, plus individual donations and funds given through easyfundraising.org.uk towards the replacement of the safety surfaces in the outdoor play and nursery areas.

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (CONTINUED)

17. RESTRICTED FUNDS (cont)

The **Children's/Nursery Facilities Fund** (2020 only) are funds given through Localgiving.com, plus individual donations and funds raised by the nursery staff towards the purchase of a Turtle Bus for Windmill Nursery.

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 30 June 2021 are represented by:

	Tangible fixed assets £	Net current assets/ (liabilities) £	Non-current liabilities £	Total £
Restricted funds				
Capital fund	1,044,651	-	-	1,044,651
Kitchen refurbishment fund	-	550	-	550
Refurbishment fund	5,000	-	-	5,000
Changing places/ automatic doors fund	9,258	-	-	9,258
Unrestricted funds				
General fund	64,174	54,192	(12,100)	106,266
	<hr/>	<hr/>	<hr/>	<hr/>
	1,123,083	54,742	(12,100)	1,165,725
	<hr/>	<hr/>	<hr/>	<hr/>

Fund balances at 30 June 2020 are represented by:

	Tangible fixed assets £	Net current assets/ (liabilities) £	Non-current liabilities £	Total £
Restricted funds				
Capital fund	1,058,146	-	-	1,058,146
Kitchen refurbishment fund	-	550	-	550
Refurbishment fund	10,000	-	-	10,000
Changing places/ automatic doors fund	15,271	-	-	15,271
Unrestricted funds				
General fund	68,732	70,621	(30,000)	109,353
	<hr/>	<hr/>	<hr/>	<hr/>
	1,152,149	71,171	(30,000)	1,193,320
	<hr/>	<hr/>	<hr/>	<hr/>

RICCALL REGEN 2000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (CONTINUED)

19. RELATED PARTIES

Howard Adamson (Riccall Regen 2000's secretary now retired, resigned August 2020) received £nil (2020: £2,500) for consultancy services.

Justine Hodgson, the daughter of Noel Shouksmith is employed as Centre Manager and was paid £27,445 (2020: £29,610) for the role. £nil (2020: £106) was outstanding at the end of the year for a business purchase on private card.

Steve Noble's daughter, Elin was employed earning £nil (2020: £33), Noel Shouksmith's son in law, Craig earned £2,357 (2020: £3,153) and Noel Shouksmith's granddaughter, Ciccone earned £nil (2020: £2,364).

During either year no trustee was reimbursed for travel expenses and no trustees received any remuneration.

20. COMMITMENTS

At 30 June 2021 the company had the following total commitments under non-cancellable operating leases:

	2021 £	2020 £
Operating lease which expires:		
Within one year	6,915	5,725
Within two to five years	1,602	8,522
	<hr/>	<hr/>
	8,517	14,247
	<hr/>	<hr/>

21. LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of a winding up is £1.

22. RESULTS OF RICCALL REGEN 2000

The gross income of the charity for the year was £290,701 (2020: £367,085) and the result of the charity for the year was a net deficit of £16,966 (2020: deficit £11,482).