



**Eastside Community Trust
Trustees' Annual Report and Accounts
1 April 2021 - 31 March 2022**

**Charity Number 1081691
Company Number 04023294
www.eastsidecommunitytrust.org.uk**

EASTSIDE COMMUNITY TRUST
FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

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Charity name: Eastside Community Trust

Charity registration number: 1081691

Company registration number: 04023294

Registered office and
operational address: Easton Community Centre
Kilburn Street
Bristol
BS5 6AW

Trustees

Amy Harrison	Stood down March 2022
Alice Ballantine Dykes	
Amanda Watson	
Andy Burkitt	Vice chair
Damon Rand	Stood down March 2022
Emmanuel Maunganidze	Chair
Joyce Clarke	Stood down March 2022
Margaret Hickman	
Noelle Rumball	
Ricardo Sharry	Stood down March 2022
Saed Ali	Stood down November 2021
Sally Casely	Stood down March 2022
Zoe Sheriff	
Jess Slack	Treasurer – appointed March 2022

Senior Management Team

Stacy Yelland	Chief Executive Officer
Tom Williams	Business and Services Development Manager

Independent Examiner

Michael Grant ACPA, Linden Accountants Limited, Scrapstore House, 21 Sevier Street, Bristol, BS2 9LB

Bankers

CAF Bank Limited
25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

Unity Trust
4 Brindley Place, Birmingham, B1 2JB

Redwood Bank
The Nexus Building, Broadway, Letchworth Garden City, Hertfordshire, SG6 3TT

Shawbrook Bank Limited
Lutea House, Warley Hill Business Park, The Drive, Great Warley, Brentwood, Essex, CM13 3BE

Chair's report

During this year the organisation has successfully embedded the identity of our newly merged organisation and the increased sustainability and impact we have been able to achieve.

Since our merger in May 2020 we have experienced a number of significant challenges: the global pandemic, a large capital build project and discovery of a financial fraud in previous years. All of these have made us stronger both in our policies and procedures and in our resolve to achieve the best for the communities of Easton and Lawrence Hill.

We have reviewed our leadership as a board, ensuring we have the right structure and skills needed for the ambitions of the organisation.

The staff team have been focusing on ensuring the quality of the delivery of our projects as well as developing new areas of work in response to local need, which would not have been possible without the merger.

Manu Maunganidze
Chair

Charitable objectives

The Company serves the wards of Easton and Lawrence Hill, particularly the neighbourhoods of Easton, Lawrence Hill, Old Market, St Judes, Newtown, Whitehall, Greenbank, Redfield, The Dings and Barton Hill. The objects for which the Charity is established are:

- Advancement of citizenship and community development through the promotion of civic participation, volunteering, and community capacity building.
- Provision of community services and facilities with the objective of inspiring agency, connecting people, creating opportunities and improving the condition of life for residents.
- Specifically provide services and facilities, including an adventure playground, for children and young people:
 - of which such children and young people have need by reason of their age or social and economic circumstances; and which will improve the conditions of childhood for such children and young people by promoting their health and wellbeing.

Public benefit statement

The trustees have complied with their duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Membership

In 20/21 we launched a membership scheme to grow community leadership and support for the delivery of our work. We currently have 191 members and have been developing four advisory groups for members to participate and share their ideas and feedback:

- | | |
|----------------------|-------------------------------|
| 1. Children and play | 3. Inclusion |
| 2. People and places | 4. Climate and sustainability |

Our vision

Our vision is to create a place of possibility for everyone. A place

- which is welcoming, inclusive and proudly diverse.
- where neighbours know each other by name, children play in the street and public space is shared and respected.
- where people take an active interest in the world around them and feel they have a role to play in shaping the future of where they live.
- which promotes the wellbeing of people through quality urban design and protection of the natural world.
- where connections between people lead to a shared sense of belonging and local pride.

OUR AIMS

- Community hub for all
To build on Easton Community Centre's strong foundations and be a thriving public space at the centre of community activity.
- Participation and action in the neighbourhood
To promote active involvement in civic and cultural life where local voices are strengthened through access to good quality information, empowering events and community knowledge.
- Inclusion and belonging where we live
To cultivate and nurture a sense of belonging, where people can understand, respect and celebrate difference.
- Children and play at the heart of the community
To create a playful and child-friendly neighbourhood which is home to an inspiring and free adventure playground.
- Caring for the environment around us
To improve and act as stewards of our urban environment and respond to local challenges created by climate change, austerity, rapid physical developments and economic inequality.
- Champion for the area and its people
To be a catalyst for equality by promoting social justice, challenging systemic disadvantage and developing just solutions with policymakers.
- Fit for the future
To create a financially robust, resilient organisation which uses community wisdom and an evidence-based approach to decision making.

Our impact – what difference do we make?

As an organisation we are driven by our shared values and a desire to achieve three fundamental long-term outcomes.

1. Children will have the freedom to play, experiment and learn; to be healthy, happy and feel part of their community.
2. The community will have healthy, sustainable, welcoming places to connect, socialise, learn and share cultural knowledge.

3. Residents will be informed, have the agency to participate in their neighbourhood and city, feel a sense of belonging and take pride in where they live

Impact of COVID

During 21/22 year our work was still impacted by the pandemic and our delivery was adapted to comply with restrictions in particular:

- Limited opening of indoor spaces at the playground
- Restricted numbers in Easton Community Centre
- Acting as community hub for Easton and supporting residents with self-isolation
- Community communications about the pandemic
- Promotion of vaccination programme

Felix Road Adventure Playground

During the year, Felix Road Adventure Playground has been open for free play for six days a week all year round. This unique and special play space is a vital part of the local community making memories for years to come. Many of the children accessing the playground are living in cramped conditions with no outside space and homes where money is tight. The safe, inclusive, fun and engaging space, staffed by trained and skills playworkers is essential for their wellbeing during childhood.

Number of sessions	272
Number of hours of play	Approx 400 hours
Number of children on register	504
Number of attendances from children	10,412
Number of attendances from adults	2,869

Bike hire scheme, bike repairs and maintenance, cycling lessons

- Together with LifeCycle we run weekly bike repair and maintenance workshops for young people who are struggling in school. The sessions take place before the open play session and are run by experienced bike mechanics.
- We received funding from TravelWest to buy a selection of children and adults bikes to trial a bike hire scheme for families with no access to bikes.
- We have been supporting LifeCycle to deliver cycling lessons for Somali women who have not ridden bikes before.

Youth Investment Fund capital improvements

- Invested in solar panels and air source heat pump to be installed in 22/23
- Improved IT facilities for playworkers
- Podcasting equipment and improving the music room
- Rendering works for a new celebration mural in 22/23

Pavement

With support from ETM and MottMcdonald we progressed improved road safety measures outside the nursery and playground with a widening scheme.

Felix girls

This weekly session on Fridays dedicated to girls has gone from strength to strength.

Felix nights

We have continued our weekly session for children aged 11 to 16 years in the early evenings delivered by skilled youth workers.

Health and wellbeing – One City

We received funding to support reducing obesity and improving health of children and young people in particular delivering:

- **Swing theory:** weekly pop up swings in space outside high rise flats attended by around 20 children regularly
- **Walking bus:** playworkers visiting high rise flats, Twinnell House and Rawnsley House, to collect children who want to walk to the playground to assist them in crossing the busy dual carriageway
- **Weaning workshops:** working with Easton Community Children's Centre to run a series of workshops supporting mothers with newborns with weaning

Fairbnb

Together with our chair of trustees, we worked with a local philanthropist to support families to access a free holiday in rural Wales.

Trips

This year the children at the playground went on a number of external trips including a Felix Girl's trip to The Wave to learn surfing and trips to Weston-Super-Mare beach.

Christmas

For the second year in a row we opened for a special 10 days during the Christmas holidays offering a daily free hot meal for children, play and a Christmas party with Santa and presents.

Build for wellbeing

In a partnership with Woodland Tribe we ran a series of after school adventure play build sessions. An all-female build team helped children create the structures in the new space in the playground, learn skills and increase confidence.

Democratic film making – Socially Engaged Films from the city's margins

Working with University of Bristol, young people took part in a filmmaking project during Felix Nights sessions. They made a series of short films about issues important to them which were then screened at The Cube cinema in March.

Disabled children's sessions

We have been supporting Bristol City Council disabled children's services to provide one to one supported play sessions for children referred to the playground.

Freedom Kids Podcast

We continued our podcast series made by the children of Felix Road and were shortlisted for Best Podcast Award in the Young Audio Awards. The children made programmes linked to climate change

covering topics like energy, waste and food. Listen here:

<https://eastsidecommunitytrust.org.uk/project/freedom-kids-podcast>

Food at Felix

The kitchen at Felix Road Adventure Playground is open five days a week offering a free hot meal for children and a hot meal for donation for adults.

We have continued developing the menu to remove excessive salt and sugar content and change the children's expectations around provision of sweets and fizzy drinks. We no longer sell or give away these items but limit it to ice creams during the summer and chips and chocolate on Sundays only.

Communications

Communication is a big part of what we do – we want to share information so residents are informed but also to build pride, promote civic action and create sense of belonging.

This year we focused on increasing the skills of the team around communicating about the climate crisis to link with the development of our Community Climate Action Plan. Our team took part in an intensive course delivered by The Media Trust focused on increasing our competency in this area.

During the pandemic it has been increasingly important to provide locally relevant, trusted and accessible information.

Quarterly magazine	14,000 households
Fortnightly ebuletin	2000 subscribers
Social media	3,000 followers

I really like Up Our Street and your positive stories and content. I've been an east Bristol resident for a while and always look forward to receiving the magazine – it is by far the best community publication in Bristol!

Senior External Communications Officer, Bristol City Council

Easton Community Centre

This year we completed a number of capital improvements to the building thanks to funding from Bristol City Council (CIL) and Enover. We also approved an expansion of the nursery into an underused part of the building which improved their provision. We had a number of challenges to deal with that come with managing an old building, in particular around electricity and drainage.

- **Bike store:** we finished construction on a new 20 bike secure storage area with living roof
- **Bins store:** we finished construction of a new secure waste and recycling area which has removed the previous issues of fly tipping and littering
- **Doors:** we installed new accessible and safe automatic doors in the main hall and main entrance to improve access for tenants and also disabled people

- **Signage:** following recommendations in a WECIL accessibility report, we improved signage throughout the centre
- **Lighting:** we improved lighting both internally and externally for safety and security

Disability murals

We worked in partnership with Disability Murals (<http://www.disabilitymurals.org.uk/>) to support artists from disabled, deaf and refugee communities to take part in a series of workshops which led to the creation of a mural that is displayed on the side of the building.

Room hires and services

This year we saw the community centre coming back to life with 184 bookings taken in the 12 months. While some of these had to cancel due to COVID it shows the popularity of the venue and we estimate in the region of 50 to 100 people use the centre every day. A flavour of the type of events booked this year includes:

University training course		
Community Health Practitioners	TALO fundraiser	ESOL conversation club
Singing classes	Extinction Rebellion meeting	Roma community church
Children’s birthday parties	Forest of Avon team meeting	House of Restoration church
Bristol Queerants	Self-injury support group	Evergreens elders group
Sustrans team meetings	University pregnancy research study	Aromatherapy
Easton Cowgirls AGM	Weddings	Yoga
Bristol Tigrayan Community meeting	Wakes	Sewing group
	Christening	Sweaty Mamas
		Acupuncture

We of course also have our tenants, Café des Amis, BCfm, Brigstowe and Raised in Easton, who support local people. We also offer free and low cost desk space to Somali Kitchen and Bristol Somali Youth Voice.

Community Climate Action Plan

Eastside Community Trust recognises that climate change is one of the biggest issues facing society and is a partner in a citywide lottery funded initiative to look at how we can respond as communities. We have been part of an 18 month citywide programme funded by the lottery and led by Bristol Green Capital Partnership.

This project is a good example of working across our three predecessor charities to have a wider and deeper impact.

In 21/22 we carried out an engagement and research project to identify local concerns and ideas for actions which formed an in-depth climate action plan. This document was launched following a range of engagement activities including:

Bristol Disability Equality Forum listening session	Clean Air Day pop up
Big Green Week stalls and events on St Mark’s Road	Craftivism workshops at Felix Road
	Energy champion training
	Felix family feast

Climate toolkit for Muslims with Easton Jamia Mosque
Somali Youth Voice focus groups

Sustainable fashion week sewing group
Uniform swap
Online survey

Community development

During the course of the year we held 106 events with a total of 2,930 attendances. We run a number of programmes that help us meet our outcomes.

People and places project

We secured funding from Bristol City Council to focus on community events and civic participation with our partners Somali Kitchen and Trinity Centre. The team has begun a range of events including Councillor meet and greets, Mayoral question times and engagement in Community Infrastructure Levy conversations.

Art therapy

Funded by Co-op Foundation we have been running a weekly art therapy group for young mothers. This has grown into an inclusive, supportive space for women to share their experiences and feel welcomed and included.

Self-isolation support

Following on from our COVID Community Hub work, we supported Bristol City Council to reach residents needing support with self-isolation. This included sharing information and making weekly phone calls and home visits to vulnerable groups.

Everyday integration

We were a partner on this University of Bristol research project into integration in the city. We led one of the themes supporting residents to engage in interviews and focus groups as well as feeding into workshops to review the findings and the preparation of the final report.

Endowment Fund

We funded 14 groups to hold community events to bring the community back together again after the pandemic. We gave away £6,650 in small grants of up to £500 for the following groups/events:

Dings Community Association - Ali Hender
City Academy Bristol Community Allotment - Jenny Farmer
Cooperage Road residents - R Smith
Chaplin Community Garden - Ben von Bertele
Barton Hill Activity club - Hodan Shirwa
Battersea Road residents group - Rachael Bee
BCfm - Marcus Smith
Clare Street residents - Brendan Tate Wiestrich
Easton Community Garden - Cathy Mulholland
Friends of Hannah More - c/o Ruth Cochrane
It takes a village CIC - Deniece Dixon

Dings Fun day
Children from children's centre and city academy planting event
Party on the Netham for families
Planting party
Partnership delivered events in Barton Hill
Street party
Community open day
Street party
Relaunch of the garden
Trips and event at the school for reception children
Community event with bingo and BBQ

Daisy Rajput

Somali Kitchen - Suad Yusuf

Friends of Rawnsley park - Hamdi Abdullahi

Food and health event at Baggator

Mums event at Felix Road

Family event in park

Enterprise support – YTKO

We supported YTKO to reach local entrepreneurs and small businesses to access free training and mentoring. We hosted an event for local people from diverse communities and provided information on how people can access free support.

Eastside Connect

This is a three year project funded by St Monica's Foundation focused on reducing isolation and forming connections for people over 55 which includes:

- Call to connect – weekly group phone calls
- Craft to connect – weekly social craft sessions
- Cuppa connect – weekly meet ups in Café des Amis
- Vinyl connect – monthly radio phone in with BCfm to play old records
- Sew social – monthly drop in sewing club
- Exercise over the phone – monthly group phone exercise class
- History over the phone – monthly group phone classes
- Come dine with me – monthly sit down social meal hosted at Felix Road Adventure Playground

“[I was} able to get help, felt was listened to, comfortable about everything that was said to me, appreciated the support. Gave me more confidence to deal with the issue, uplifted me.”

Attendee of Come Dine with Us

Number of sessions	99
Number of attendances	472
Number of regular volunteers	3

Placemakers

This lottery funded programme focused on reducing isolation and loneliness ended in November. We had carried out a number of projects in Newtown, The Dings and St Judes with the aim of building connections between neighbours. We had to adapt this project in light of COVID restrictions and shifted our focus on to parents who had been isolated during the lockdown by starting stay and play groups.

Avonvale Road retail units

We own a long lease on four shop units on Avonvale Road as part of the long-term business model for the organisation. All four shops are rented to small businesses.

Working with others

To deliver our outcomes we support and work alongside a number of other organisations in particular:

- **Bristol Green Capital Partnership** - delivering the citywide Climate Action Fund programme together
- **Owen Square Community Energy** - we are a member of the co-op delivering clean energy to Easton Community Centre

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- **Bristol Energy Network** - we are partners on our community climate action plan and implementation of the plan to support residents with energy crisis
 - **Centre for Sustainable Energy** - providing data analysis for our Climate Action Plan work
 - **Easton Jamia Mosque** – partners on our Community Climate Action Plan
 - **Trinity Centre** – partners on our People and Places placemaking and events projects
 - **Café des Amis** – our café tenants at Easton Community Centre
 - **Brigstowe** – the HIV charity that is a tenant of Easton Community Centre
 - **BCfm** – community radio station with its home at Easton Community Centre
 - **Raised in Bristol** – our partner operating nurseries from our two sites (Raised in Easton and Raised in Felix Road)
 - **Somali Kitchen** – our partner on our People and Places project and a tenant at Easton Community Centre
 - **Bristol City Council** – a funder and supporter of our work and a partner on the COVID response Community Hubs
 - **Councillors** – we support our local Councillors to engage with community members on local issues
 - **BSWN** – we work alongside this racial justice charity on the Local Access Programme and as part of their Power to Change sector capacity building support programme
 - **Easton Community Children's Centre** – our partners on our One City Health and Wellbeing project delivering weaning workshops
 - **Three Fold Theatre** – our partners running low cost theatre workshops for children at Easton Community Centre
 - **Bristol Autism Project** – running sessions at Felix Road Adventure Playground during school holidays
 - **Project Mama** – using Felix Road Adventure Playground for weekly sessions to support refugee mothers and babies
 - **Barton Hill Activity Club** – supporting them to engage with the council on a parks improvement project
 - **Horn Youth Concern** – working together to support young people in the neighbourhood
 - **Feeding Bristol** – working together on the food equality strategy group
 - **LifeCycle** – hosting free bike workshops at Felix Road Adventure Playground
 - **Freestyle Bristol** – delivering youth nights at Felix Road Adventure Playground
 - **NYCE** – supporting us with activities such as nature and building projects
 - **Wing Chun** – offering low cost martial arts at Felix Road Adventure Playground
 - **KHASS** – holding monthly play sessions for families at Felix Road Adventure Playground
 - **Woodland Tribe** – running a build project at the playground and the development of the Swing Theory project
 - **North Bristol Food Bank** – supporting us with free food collections for our kitchen
 - **Family Food Action** – a community-led project providing regular food support for the playground

Strategic projects

Our Senior Management Team attend as members of a number of local and citywide groups working towards achieving our long term outcomes in particular:

- Gypsy Roma Traveller Strategy Group – a multi-agency network supporting GRT communities in the city
- Families in focus – a council-led network for organisations supporting families in the city
- Playful Bristol – we are a key members of the city strategic advocacy group for play and playwork
- Food equality strategic group – helping to write and implement a Food Equality Strategy and action plan
- Inner City Youth Collective – supporting youth-led organisations
- Locality – a member of the national advocacy group for Community Anchor Organisations
- Voscur – we are a locality partner for their Enabling the Sector infrastructure support grant
- One City Plan – attend City Gatherings as part of this Mayoral initiative to tackle citywide issues
- One City Homes and Communities Board – strategic leadership group for the city
- Bristol City Council Community Exchange – weekly network for hubs supporting communities through COVID and now cost of living crisis
- Local Access Programme Management Board – ten year funded programme growing social enterprises in the city

Structure, governance and management

Governing document

Eastside Community Trust is a company limited by guarantee and a registered charity governed by its memorandum and articles of association. The charity officially changed its name on 12 September 2020 following a charity merger. It is registered under charity number 1081691 and company number 04023294.

The board has a scheme of delegation which passes some decision making responsibilities on to sub-committees illustrated below.

Eastside Community Trust Governance Structure			
Strategic Board Chair – Manu Vice chair – Andy Treasurer - Jess Mandy, Marg, Noelle, Alice, Zoe Meeting four times a year			
Finance Sub Committee Meetings four times a year Must include three Directors (Stacy, Andy, Noelle, David, Mike, Jess) Chair – Jess (Treasurer)	People Sub Committee Twice a year Must include three Directors (Stacy, Mandy, Marg, Zoe) Chair - Mandy	Risk Sub Committee Twice a year Must include three Directors (Stacy, Noelle, Andy) Chair - Noelle	Resources and Operations Sub Committee Twice a year Must include three Directors (Stacy, Alice, Damon, Manu) Chair - Alice
Advisory Group	Advisory Group	Advisory Group	Advisory Group

Children and Play Open to all (Tom, Marg, Andy)	Inclusion Open to all (Stacy, Manu, Alice)	Eastside People and Places Open to all (Abiir/Tracy, Tom, Amy)	Climate and Sustainability Open to all (Emily, Damon)
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Recruitment and appointment of trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the trustees are elected by the members at the Annual General Meeting. Any trustee not re-elected will be deemed to have resigned from the Board.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

Trustees are required to disclose all relevant interests and register them with the CEO and, in accordance with the charity's conflict of interest policy, withdraw from decisions where a conflict of interest arises.

Trustee induction and training

New trustees undergo orientation to brief them on their legal obligations under charity and company law, the charity commission guidance on public benefit, content of the memorandum and articles of association, the committee and decision-making processes and the strategic plan. During the induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Risk management

The organisation has conducted a review of the major risks to which the charity is exposed and this is monitored by the CEO and Risk Sub-Committee. A risk register has been established and is reviewed at each quarterly Strategic Board meeting. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects.

Health and safety

The organisation has outsourced Health and Safety advice to Aversure and has conducted independent fire and health and safety risk assessments and reports to ensure compliance with regulations and ensuring the health and safety of employees and visitors.

Financial review

Principle funding source

Our principle funding source in 21/22 was from grants and trusts with the remaining being made up from self-generated income from our leases and short term hires, communications and advertising, food sales and consultancy.

Variance on previous year

In 20/21 the organisation had a high level of income from donations (£372,511). This is substantially less in 21/22 (£96,428). The reason for this variance is twofold:

- 1) The asset transfer donations received in 20/21 as a result of the merger
- 2) The emergency COVID support grants given out in 20/21

Asset policy

Individual assets costing £2,500 or more are capitalised at cost. Depreciation is calculated so as to write off the cost of an asset over the useful life of that asset. Electrical items are deemed to have a useful life of four years and depreciated at 20% each year.

Investment policy

Under the memorandum and articles of association, the charity has the power to make any investments that the trustees see fit. Having considered the options available, the trustees decided to invest reserves in fixed term bonds. The trustees consider the overall return on investments and deposits together.

Reserves policy

Reserves are categorised into two main headings: restricted and unrestricted.

1. Restricted funds – funds received under a restriction applied by the donor to spend on a particular activity as defined in contractual terms and agreements.
2. Unrestricted funds – in order to ensure the continuing health of Eastside Community Trust, invest in new assets, provide a working balance to help cushion the impact of uneven cash flows, avoid unnecessary borrowing and meet our contractual obligations in the event of termination of contracts.

The board is responsible for ensuring the adequacy of unrestricted reserves when it sets the budget for the next financial year. The reserves policy is reviewed at least annually and at any other time the board considers appropriate.

Eastside Community Trust has adopted a tiered approach to set a minimum level of unrestricted reserves:

1. The Risk Sub Committee and Finance Sub Committee identifying cash flow risks for service delivery and repayment of loans
2. Identifying specific liabilities that might require readily available cash in worst case scenarios
3. Allowing for investment in major projects if applicable.

The charity holds reserves for the following reasons and has set the following targets:

Staff contingency/Armageddon reserve - £200,000

To cover costs arising from sick leave or other enforced staff absence and the costs of closure of the organisation and its activities and repayment of outstanding debt liabilities. This is based on three months' running down time, including redundancies, any contract obligations and skeleton staffing.

Designated reserve - £50,000

A designated reserve of £50,000 was created in 2021-2022 to ensure sufficient resources were available to for major capital repairs and maintenance as a result of vulnerabilities in the sewage system

at Easton Community Centre and the unknown elements to running to major capital facilities as well as obligations as a landlord to two nurseries and four retail units.

Cash flow reserve - £120,000

To cover funding shortfalls or interruption to normal operating activities. These funds will provide Eastside Community Trust with a level of stability whilst the longer-term impact of the pandemic is still to be assessed and the development of the business model post merger.

At 31/3/22 the free cash reserves of the organisation stood at **£293,110** so slightly below the target level of **£370,000**.

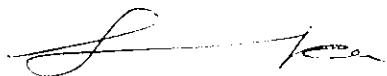
Responsibilities of the trustees

The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations. The trustees are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments 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, and
- 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 charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees and signed on their behalf by:



.....
E Maunganidze, Chair of Trustees

Date 22 September 2022

I report to the charity trustees on my examination of the accounts of Eastside Community Trust for the year ended 31st March 2022.

Responsibility and basis of report

As the charity's trustees are also its directors for the purposes of company law, you are responsible for the preparation of the accounts in accordance with the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Eastside Community Trust are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

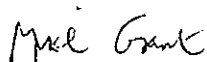
Independent examiner's statement

Since 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 the Certified Public Accountants Association, which is a listed body.

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:

- Accounting records were not kept in respect of the company as required under section 386 of the 2006 Act; or
- The accounts do not accord with those records; or
- The accounts do not comply with the accounting requirements under 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 my independent examination; or
- 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.



Michael Grant ACPA
Linden Accountants Limited, Scrapstore House, 21 Sevier Street, St Werburghs, Bristol, BS2 9LB
Date: ...05... April... 2022

EASTSIDE COMMUNITY TRUST
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022

	Note	Restricted Funds £	Unrestricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income (and endowments) from:					
Donations and legacies	3	-	96,428	96,428	372,511
Charitable activities	4	436,725	206,645	643,370	729,959
Other trading activities	5	-	10,179	10,179	8,832
Investments		-	1,037	1,037	3,813
Total income (and endowments)		<u>436,725</u>	<u>314,290</u>	<u>751,015</u>	<u>1,115,115</u>
Expenditure on:					
Raising funds		117,161	27,836	144,997	132,455
Charitable activities		<u>487,661</u>	<u>67,167</u>	<u>554,828</u>	<u>493,269</u>
Total expenditure	7	<u>604,822</u>	<u>95,003</u>	<u>699,824</u>	<u>625,724</u>
Net income/(expenditure)		(168,097)	219,287	51,191	489,391
Extraordinary item	18	-	-	-	(5,767)
Transfers between funds		286	(286)	-	-
Net movement in funds	8	<u>(167,811)</u>	<u>219,001</u>	<u>51,191</u>	<u>483,624</u>
Reconciliation of funds:					
Total funds brought forward		295,936	658,966	954,902	471,278
Total funds carried forward		<u>128,126</u>	<u>877,967</u>	<u>1,006,093</u>	<u>954,902</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.
All of the activities of the charity are classed as continuing.

The comparative Statement of Financial Activities is shown in note 2.

EASTSIDE COMMUNITY TRUST

BALANCE SHEET

YEAR ENDED 31 MARCH 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	11		588,376		589,373
Current assets					
Debtors	12	41,120		8,879	
Cash at bank and in hand		<u>500,058</u>		<u>528,471</u>	
			541,177		537,350
Liabilities					
Creditors: falling due within one year	13		(57,626)		(68,182)
Net current assets / (liabilities)			<u>483,552</u>		<u>469,168</u>
Total assets less current liabilities			1,071,928		1,058,541
Creditors: falling due after one year			(65,835)		(103,639)
Net assets / (liabilities)	15		<u>1,006,093</u>		<u>954,902</u>
Funds	16				
Restricted funds			128,126		295,936
Unrestricted funds					
Designated funds			599,912		600,097
General funds			278,056		58,869
			<u>1,006,093</u>		<u>954,902</u>

For the year ending 31st March 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

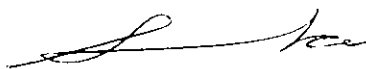
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

22/09/22

These financial statements were approved by the Trustees on and are signed on their behalf by:



.....

The notes on pages 18 to 35 form part of these financial statements

EASTSIDE COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Eastside Community Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants and have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware the probate has been granted, the estate has been finalised and notification has been made by the executors to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of provision of a specified service is deferred until criteria for income recognition are met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services of facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

EASTSIDE COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

e) **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably the charity; this is normally upon notification of the interest paid or payable by the bank.

f) **Funds accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) **Allocation of support and governance costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities on the following basis:

	2022	2021
Raising funds	24.0%	26.0%
Charitable activities	76.0%	74.0%

i) **Tangible fixed assets**

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Leasehold	40 years straight line
Nursery	20 years straight line
Playground	5 years straight line
Community Centre	20 years straight line

Items of equipment are capitalised where the purchase price exceeds £2,500.

j) **Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

k) **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

EASTSIDE COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

l) Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

m) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

n) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

o) Pension costs

The company operates a defined contribution pension scheme for its employees. There are no further liabilities other than that already recognised in the SOFA.

p) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

q) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effects on the amounts recognised in the financial statements are described below.

Depreciation

As described in note 1h to the financial statements, depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life

EASTSIDE COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

2 Prior period comparatives: statement of financial activities

	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £
Income from:			
Donations and legacies	147,618	224,893	372,511
Charitable activities	566,590	163,369	729,959
Other trading activities	-	8,832	8,832
Investments	-	3,813	3,813
Total income	714,208	400,907	1,115,115
Expenditure on:			
Charitable activities	-	132,455	132,455
Raising funds	506,278	(13,009)	493,269
Total expenditure	506,278	119,446	625,724
Net income / (expenditure)	207,930	281,461	625,724
Extraordinary item	-	(5,767)	(5,767)
Transfers between funds	-	-	-
Net movement in funds	205,108	284,283	489,391

3 Income from donations and legacies

	Restricted Funds £	Unrestricted Funds £	Total Funds 2022 £
General Donations	-	37,928	37,928
Colcannon Donations (trusts and foundations)	-	38,500	38,500
Bristol City Council Business Rates Relief Grant	-	20,000	20,000
Total income from donations and legacies	-	96,428	96,428

EASTSIDE COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

Prior period comparative:

	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £
General Donations	-	12,451	12,451
Colcannon Donations (trusts and foundations)	-	16,750	16,750
Bristol City Council (COVID)	-	22,000	22,000
Bristol City Council Business Rates Relief Grant	-	25,094	25,094
HMRC CJRS	-	48,587	48,587
Felix Road Adventure Playground (merger donation)	100,224	75,162	175,386
Easton Community Centre (merger donation)	47,394	24,849	72,243
Total income from donations and legacies	147,618	224,893	372,511

4 Income from charitable activities

	Restricted Funds £	Unrestricted Funds £	Total Funds 2022 £
Café and Food sales	-	4,257	4,257
Printing and other admin	-	894	894
Nursery Profit Share	-	3,344	3,344
Rental and lease income	-	143,990	143,990
Service Charge income	-	8,343	8,343
Short term hire income	-	42,818	42,818
Grant / project income	436,725	3,000	439,725
Total Income from charitable activities	436,725	206,645	643,370

Prior period comparative:

	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £
Café and Food sales	-	46	46
Printing and other admin	-	172	172
Nursery Profit Share	-	169	169
Rental and lease income	-	114,288	114,288
Service Charge income	-	8,958	8,958
Short term hire income	-	4,390	4,390
Grant / project income	566,590	35,346	601,936
Total income from charitable activities	566,590	163,369	729,959

EASTSIDE COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

5 Income from other trading activities

	Restricted Funds £	Unrestricted Funds £	Total Funds 2022 £
Advertising	-	5,771	5,771
Advertising subscriptions	-	1,080	1,080
Consulting income	-	3,328	3,328
Total income from other trading activities	-	10,179	10,179

Prior period comparative:

	Restricted Funds £	Unrestricted Funds £	Total Funds 2021 £
Advertising	-	4,726	4,726
Advertising subscriptions	-	2,580	2,580
Consulting income	-	1,526	1,526
Total income from other trading activities	-	8,832	8,832

6 Government grants

The charitable company receives government grants, defined as funding from Bristol City Council, HMRC, Department for Media and Culture (Power to Change, Social Enterprise Support, Community-Led Organisation Recovery), Children In Need and the National Lottery to fund charitable activities. The total value of such grants in the period ending 31 March 2022 was £213,740 (2021: £361,697). There are no unfulfilled conditions of contingencies attaching to these grants in the current or prior year.

EASTSIDE COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

7 Total expenditure

	Raising Funds £	Charitable Activities £	Support and Governance Costs £	Total Funds 2022 £
Staff costs (note 9)	84,016	262,299	-	346,315
Other employment costs	-	-	3,043	3,043
Accountancy	-	-	14,708	14,708
Bank charges	-	-	776	776
Rent	-	-	-	-
Rates	-	-	728	728
Repairs and maintenance	-	-	129,454	129,454
Insurance	-	-	10,955	10,955
Computer expenses	-	-	13,700	13,700
Subscriptions	-	-	1,478	1,478
Telephone and internet	-	-	6,768	6,768
Utilities	-	-	16,100	16,100
Advertising	2,727	-	-	2,727
Printing, postage and stationery	-	-	6,077	6,077
Professional and legal	-	5,043	7,617	12,660
Project expenses	-	103,017	-	103,017
Interest paid	-	-	1,232	1,232
Depreciation	-	-	28,870	28,870
Bad debts	-	-	1,217	1,217
Sub-total	86,743	370,359	242,722	699,824
Allocation of support and governance costs	58,253	184,469	(242,722)	-
Total expenditure	<u>144,997</u>	<u>554,828</u>	<u>-</u>	<u>699,824</u>

Total governance costs were £800 (2021: £3,950)

EASTSIDE COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

Total expenditure

Prior period comparative	Raising Funds	Charitable Activities	Support and Governance Costs	Total Funds 2022
	£	£	£	£
Staff costs (note 9)	102,040	259,349	-	361,389
Other employment costs	-	-	1,567	1,567
Accountancy	-	-	3,773	3,773
Bank charges	-	-	345	345
Rent	-	-	-	-
Repairs and maintenance	-	-	22,069	22,069
Insurance	-	-	8,561	8,561
Computer expenses	-	-	16,531	16,531
Subscriptions	-	-	3,356	3,356
Telephone and internet	-	-	2,836	2,836
Utilities	-	-	15,614	15,614
Advertising	3,300	-	-	3,300
Printing, postage and stationery	-	-	2,057	2,057
Professional and legal	-	2,969	3,950	6,919
Project expenses	-	153,776	-	153,776
Interest paid	-	-	1,453	1,453
Depreciation	-	-	18,818	18,818
Bad debts	-	-	3,360	3,360
Sub-total	105,340	416,094	104,290	625,724
Allocation of support and governance costs	27,115	77,175	(104,290)	-
Total expenditure	132,455	493,269	-	625,724

8 Net movement in funds

This is stated after charging:

	2022	2021
	£	£
Depreciation	28,870	18,818
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	-	-
Auditors' remuneration		
• Statutory audit	-	3,950
• Independent examination	800	-

EASTSIDE COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

9 Staff and costs and numbers

Staff costs were as follows:

	2022	2021
	£	£
Salaries and wages	299,660	313,910
Social security costs	17,956	15,327
Pensions	14,183	16,112
Freelance staff	14,516	16,040
	<u>346,315</u>	<u>361,389</u>

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees, Chief Executive Officer, Finance and HR Manager and Business Development Manager. The total employee benefits of the key management personnel were £85,537 (2021: £106,386).

	2022	2021
	No.	No.
Average head count	<u>11.00</u>	<u>9.30</u>

10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

EASTSIDE COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets

	Leasehold £	Nursery £	Playground £	Community Centre £	Total £
Cost					
At 1 April 2021	279,057	288,670	50,258	92,501	710,486
Additions in year	-	-	27,873	-	27,873
At 31 March 2022	<u>279,057</u>	<u>288,670</u>	<u>78,131</u>	<u>92,501</u>	<u>738,359</u>
Depreciation					
At 1 April 2021	90,760	7,217	-	23,136	121,113
Charge for the year	<u>6,976</u>	<u>7,217</u>	<u>10,052</u>	<u>4,625</u>	<u>28,870</u>
At 31 March 2022	<u>97,736</u>	<u>14,434</u>	<u>10,052</u>	<u>27,761</u>	<u>149,983</u>
Net book value					
At 31 March 2022	<u>181,321</u>	<u>274,236</u>	<u>68,079</u>	<u>64,740</u>	<u>588,376</u>
At 31 March 2021	<u>188,297</u>	<u>281,453</u>	<u>50,258</u>	<u>69,365</u>	<u>589,373</u>

12 Debtors

	2022 £	2021 £
Trade debtors	20,679	8,779
Other debtors	<u>20,441</u>	<u>100</u>
	<u>41,120</u>	<u>8,879</u>

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	6,256	21,405
Accruals	1,020	4,170
Other taxation and social security	-	(319)
Pension control account	577	847
VAT control account	3,776	2,946
Rent deposits	3,033	3,033
Loan - Andy Robb	8,632	7,800
Loan - Andy Street	8,632	7,800
Loan - Andy Street	4,400	8,000
Loan - Zoe Sheriff	8,800	-
Co-op Foundation Loan	<u>12,500</u>	<u>12,500</u>
	<u>57,626</u>	<u>68,182</u>

EASTSIDE COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

14 Creditors: amounts falling due after one year

	2022 £	2021 £
Loan - Andy Robb	-	8,632
Loan - Andy Street	-	8,632
Loan - Andy Street	8,760	12,000
Loan - Zoe Sheriff	35,200	40,000
Co-op Foundation Loan	21,875	34,375
	<u>65,835</u>	<u>103,639</u>

15 Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	588,376	588,376
Current assets	128,126	413,052	541,177
Current liabilities	-	(57,626)	(57,626)
Liabilities after one year	-	(65,835)	(65,835)
Net assets at 31 March 2022	<u>128,126</u>	<u>877,967</u>	<u>1,006,093</u>

	Restricted funds £	Unrestricted funds £	Total funds £
Prior period comparative			
Tangible fixed assets	-	589,373	589,373
Current assets	295,936	241,414	537,350
Current liabilities	-	(68,182)	(68,182)
Liabilities after one year	-	(103,639)	(103,639)
Net assets at 31 March 2021	<u>295,936</u>	<u>658,966</u>	<u>954,902</u>

EASTSIDE COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

16 Movements in funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted funds					
Active Travel Grant	3,952	-	(3,810)	-	142
Awards For All 2021	-	9,800	(9,800)	-	-
BCC Libraries Fund	-	1,267	(105)	-	1,162
BCC Parks	2,217	1,000	(500)	-	2,717
Bristol City Council - Impact Fund	11,256	61,625	(55,856)	57	17,082
Bristol City Council - Self Isolation	-	23,600	(14,841)	-	8,759
Bristol Social Action Festival	7,267	-	(6,365)	-	902
Capital Grants	5,300	-	-	-	5,300
Children In Need	-	42,300	(42,078)	-	222
Climate Action Fund	5,098	15,044	(20,142)	-	-
Climate Action Fund Coproduction	25,200	-	(25,200)	-	-
CLORS	17,962	4,509	(22,471)	(0)	-
Community Spaces	-	800	(331)	-	469
Co-op Expand	9,970	1,045	(6,161)	-	4,854
Co-op Foundation	-	10,000	(593)	-	9,407
Denman Charitable Trust	-	5,000	-	-	5,000
Easton Community Centre - CIL	42,335	-	(42,355)	20	-
Enovert	-	29,900	(29,938)	38	-
Everyday Integration	10,713	5,250	(14,955)	-	1,008
Feeding Bristol	1,909	-	(1,909)	-	-
Felix Road Adventure Playground - CIL	16,509	-	(16,509)	-	-
Funding The Future	-	30,211	(30,211)	-	-
Garfield Weston	18,816	-	(18,803)	(13)	-
John James	4,079	-	(2,920)	-	1,159
Merchant Vent	4,997	-	(4,997)	-	-
Paradigm Norton	-	1,920	-	-	1,920
Pavement Works	(2,600)	-	(3,736)	6,336	-
Playground Food Support	6,000	-	-	(6,000)	-
Power To Change Powering Up	-	4,000	-	-	4,000
Quartet Endowment Fund	12,982	-	(9,581)	-	3,401
Quartet One City Health and Wellbeing F	-	18,772	(18,726)	(46)	-
Quartet Youth Sector Support	-	7,000	(5,318)	-	1,682
Rausling	-	27,636	(27,636)	-	-
Reaching Communities	29,161	10,522	(39,618)	(65)	-
School For Social Entrepreneurs	-	24,750	-	-	24,750
Sport England	-	9,400	(4,061)	-	5,339
St Monica Trust Community Impact	19,037	-	(19,037)	-	-
Thresholds - FairBnB	-	3,500	(3,050)	-	450
Thresholds - Kitchen	-	30,000	(7,887)	-	22,113

EASTSIDE COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

16 Movement in funds (continued)

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
TravelWest	-	2,300	-	-	2,300
Triodos	3,000	-	(3,000)	-	-
Tudor Trust	30,014	-	(29,447)	-	567
Wessex Water	-	400	(359)	(41)	-
Wing Chun	2,022	2,475	(2,880)	-	1,617
YHH Spring Holidays	-	-	(1,036)	-	(1,036)
YHH Summer Funding	-	32,918	(32,918)	-	-
YHH Winter Funding	-	10,580	(9,219)	-	1,361
YTKO	-	5,000	(5,000)	-	-
Youth Music	4,113	-	(5,416)	-	(1,303)
Youth Project (BYCA/United Communities)	4,628	4,200	(6,044)	-	2,784
Restricted funds	295,936	436,725	(604,822)	286	128,126
Unrestricted funds					
<i>Designated funds:</i>					
Capital fund	589,373	-	-	(997)	588,376
Avonvale Road Maintenance	10,724	-	-	812	11,536
Redundancy Reserve	-	-	-	-	-
<i>Total designated funds</i>	<i>600,097</i>	<i>-</i>	<i>-</i>	<i>(185)</i>	<i>599,912</i>
General funds	58,869	314,290	(95,003)	(101)	278,056
Total unrestricted funds	658,966	314,290	(95,003)	(286)	877,967
Total funds	954,902	751,015	(699,824)	-	1,006,093

Purposes of restricted funds

Active Travel Grant - to provide a free family bike loan scheme

Awards For All 2021 - to run the community kitchen at Felix Road

BCC Libraries Fund - to run a music project for older people

BCC Parks - to provide community engagement support for Bristol Future Parks

Bristol City Council Impact Fund - community conversations and community development work

Bristol City Council Self Isolation - to provide support to local residents who were struggling as a result of self-isolation

Bristol Social Action Festival - supporting council Can Do volunteer programme

EASTSIDE COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

16 Purposes of restricted funds (continued)

Capital Grants - upgrading Felix Road Adventure Playground structures and site

Children In Need - capital investment to improve youth facility of Felix Road

Climate Action Fund - a community produced climate action plan

Climate Action Fund Coproduction - engagement work to produce a community climate action plan

CLORS - reopening Food at Felix, membership and evaluation development work

Community Spaces - to support Councillors with engaging residents about CIL decision making

Co-op Expand - to support isolated parents with small children to connect

Co-op Foundation - to support children to produce a podcast

Denman Charitable Trust - to build a play structure at Felix Road specifically for disabled children

Easton Community Centre - Community Infrastructure Levy for capital improvements, bin store, lighting and bike store

Enovert - capital investment and upgrades at Easton Community Centre

Everyday Integration - research project with University of Bristol on integration in the city

Feeding Bristol - food provision from Felix Road Adventure Playground over Christmas

Felix Road Adventure Playground - Community Infrastructure Levy - upgrading Felix Road Adventure Playground structures and site

Funding The Future - staff time to complete merger and organisational development

Garfield Weston - upgrading Felix Road Adventure Playground structures and site

John James - upgrading Felix Road Adventure Playground structures and site

Merchant Venturers - support for youth sessions at Felix Road

Paradigm Norton - to support outreach play in local areas of high rise flats with Swing Theory

Pavement Works - widening pavement outside Felix Road

Playground Food Support - providing free hot, nutritious meals to children at Felix Road

Power To Change Powering Up - capital improvements at Easton Community Centre and COVID adaptations

Quartet Endowment Fund - small grants scheme for local people

Quartet One City Health And Wellbeing Fund - to support health play and food for children at Felix Road and weaning workshops

EASTSIDE COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

16 Purposes of restricted funds (continued)

Rausling - investment in the youth space at Felix Road

Reaching Communities - Placemakers project focused on reducing isolation and loneliness

School For Social Entrepreneurs - to support the community business of Easton Community Centre with post Covid recovery

Sport England - to provide sports activities for children at Felix Road

St Monica Trust Community Impact - community project to reduce isolation and loneliness among older residents

Thresholds - FairBnB - to support families to access free holidays in rural Wales

Thresholds - Kitchen - to provide free meals for children after school

TravelWest -to support cycling trips for children in school holidays

Triodos - support for girls group at Felix Road

Tudor Trust - funding Service and Business Development staff capacity

Wessex Water - for drinking fountains and solar powered irrigation for a pond and outdoor classroom at Felix Road

Wing Chun - providing affordable martial arts from Felix Road

YHH Spring Holidays - to provide meals and activities for children on free school meals during school holidays

YHH Summer Funding - to provide meals and activities for children on free school meals during school holidays

YHH Winter Funding - to provide meals and activities for children on free school meals during school holidays

YTKO - to provide communications and promotion support for enterprise support scheme

Youth Music - supporting playworker staff to engage children in music at Felix Road

Youth Project (BYCA/United Communities) - supporting playworkers at Felix Road

Purposes of designated funds

Capital fund

Capital funds represents (i) the leasehold property and improvements which are designated on the basis that the underlying assets could not be sold by the charity; (ii) the nursery which may have a mortgage value but is built on our leasehold land. They have a value in use for the charity but no re-sale value.

EASTSIDE COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

16 Purposes of designated funds (continued)

Avonvale Road Maintenance

This money represents rent deposits paid by tenants and annual contributions by tenants to a sinking fund ring fenced for maintenance and repairs for the retail units service yard. This sum is recorded in the leases on the properties.

Prior period comparative	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Restricted funds					
Active Travel Grant	-	3,952	-	-	3,952
BCC Parks	-	5,000	(2,783)	-	2,217
Capital Grants	-	5,300	-	-	5,300
Clothworkers	-	10,000	(10,000)	-	-
Easton Community Centre CIL	-	49,894	(7,559)	-	42,335
Felix Road Adventure Playground CIL	-	35,000	(18,491)	-	16,509
Garfield Weston	-	24,112	(24,112)	-	-
Climate Action Fund	-	7,522	(2,424)	-	5,098
Climate Action Fund Coproduction	-	25,500	(300)	-	25,200
CLORS	-	49,200	(31,238)	-	17,962
Co-op Expand	-	9,970	-	-	9,970
Quartet Endowment Fund	5,505	10,422	(2,945)	-	12,982
Everyday Integration	-	13,125	(2,412)	-	10,713
Feeding Bristol	-	5,046	(3,137)	-	1,909
Garfield Weston	-	30,000	(11,184)	-	18,816
Bristol City Council - Impact Fund	15,752	38,813	(43,308)	-	11,256
John James	-	4,637	(558)	-	4,079
Merchant Vent	-	5,000	(3)	-	4,997
Pavement Works	-	5,000	(7,600)	-	(2,600)
Reaching Communities	20,004	42,092	(32,935)	-	29,161
Bristol Social Action Festival	11,695	-	(4,428)	-	7,267
CAF Corona Fund - spent	-	7,800	(7,800)	-	-
Catalyst Fund (inclusion worker)	-	10,000	(10,000)	-	-
Co-op Foundation	2,770	-	(2,770)	-	-
Co-op FRAP	-	15,000	(15,000)	-	-
Community Space	-	800	(800)	-	-
Covid 19 funds	-	9,601	(9,601)	-	-
Emergency Grants	-	33,000	(33,000)	-	-
Quartet Funding the Future	20,179	-	(20,179)	-	-
BCC - Imagination Fund	6,800	1,700	(8,500)	-	-
Lottery (Covid)	-	77,994	(77,994)	-	-
Megawatt Fund	-	5,000	(5,000)	-	-
Nisbets	-	4,820	(4,820)	-	-
Playground food support	-	10,000	(4,000)	-	6,000
Power to Change	-	19,606	(19,606)	-	-
SESF	-	33,311	(33,311)	-	-
Wham	-	2,050	(2,050)	-	-
WRAP project	5,301	(5,072)	(229)	-	-
St Monica Trust Community Impact	-	19,037	-	-	19,037

EASTSIDE COMMUNITY TRUST
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

16 Prior period comparative (continued)

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Triodos	-	3,000	-	-	3,000
Tudor Trust	-	62,000	(31,986)	-	30,014
Wing Chun	-	3,222	(1,200)	-	2,022
Youth Music	-	11,654	(7,541)	-	4,113
Youth Project (BYCA/United Communities)	-	10,100	(5,472)	-	4,628
Restricted funds	88,006	714,208	(506,278)	-	295,936
Unrestricted funds					
<i>Designated funds:</i>					
Capital fund	195,273	-	-	394,100	589,373
Avonvale Road Maintenance	10,724	-	-	-	10,724
Redundancy Reserve	14,718	-	-	(14,718)	-
<i>Total designated funds</i>	220,715	-	-	379,382	600,097
General funds	162,557	400,907	(125,213)	(379,382)	58,869
Total unrestricted funds	383,272	400,907	(125,213)	-	658,966
Total funds	471,278	1,115,115	(631,491)	-	954,902

17 Related party transactions

Zoe Sheriff, trustee and director, provided a loan of £40,000 to fund the development of the nursery at Felix Road. Zoe will receive interest of 2% on the loan in accordance with our constitution.

EASTSIDE COMMUNITY TRUST

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

18 Extraordinary Item

During the previous year, a fraud was discovered that was carried out between 2016 and 2021. This is disclosed as an extraordinary item in 2021.

Between July and August 2021 during the course of the previous year audit, it was discovered that a sum of £6,001 could not be accounted for. On further investigation it came to light that the charity had been the victim of a fraud between July 2016 and December 2020.

A governance review took place during the year with a new scheme of delegation and a Finance Sub Committee, along with the introduction of a treasurer who has implemented new Financial Policies; and external support from a management consultant to review financial reporting.

A criminal case is ongoing with court proceedings likely in late 2022 and the charity is actively pursuing a conviction and recovery of funds. There is also an ongoing case with the Financial Ombudsman in regards to duty of care negligence with the bank.

	£
Fraud disclosed as exceptional item in 2021	<u>5,767</u>
	<u><u>5,767</u></u>

