

CRIMBLE CROFT COMMUNITY CENTRE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 05 APRIL 2022

Registered Charity No. 1081704
Company Registration No. 03935587

CRIMBLE CROFT COMMUNITY CENTRE

INDEX

| <u>PAGE NUMBER</u> | <u>CONTENTS</u> |
|--------------------|-----------------------------------|
| 1 - 5 | TRUSTEES ANNUAL REPORT |
| 6 | INDEPENDENT EXAMINERS REPORT |
| 7 | STATEMENT OF FINANCIAL ACTIVITIES |
| 8 | BALANCE SHEET |
| 9 | STATEMENT OF CASH FLOWS |
| 10 - 17 | NOTES TO THE ACCOUNTS |

CRIMBLE CROFT COMMUNITY CENTRE

Report of the trustees for the year ended 5th April 2022

The trustees present their annual directors' report and financial statements of the charity for the year ended 5th April 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The purposes of the charity are to provide a safe and stimulating environment for the local community, user groups and the general public.

The main activities of the organisation are to exist for the benefit of all the residents of Heywood East Area and the surrounding area. It will do this by establishing maintaining and developing the Community Centre, in order to improve the quality of life of the residents.

The charity furthers its charitable purposes for the public benefit by:

To provide a safe and stimulating environment for the local community, user groups and the general public.

To provide information, advice and guidance to the local community, in partnership with the local authority, public, private and voluntary sector organisations.

Develop and enhance the skills of our community through education and training.

To promote social inclusion and community cohesion.

To promote healthy lifestyles to all the community through user groups and information sharing.

Review of our achievements and performance

Our vision is to offer services that allow community members to experience physical, mental, and social benefits through their activities, providing opportunities for children, young people, adults, and senior citizens to live, grow and develop into healthy, contributing members of our community.

To develop and encourage volunteers and to offer experience and confidence. To signpost volunteers to training opportunities.

Financial review

Despite cut backs in funding we are still able to provide a quality service to members of our community and surrounding town. Our funding is not secure but we have provisions to cope with the cut backs. We have plans in place to reduce costs and to seek external funding.

Investment powers and policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer term investment.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

CRIMBLE CROFT COMMUNITY CENTRE

Reserves policy and going concern

The balance held in unrestricted reserves at 5th April 2022 was £62,888 of which £62,887 are free reserves, after allowing for funds tied up in tangible fixed assets.

The trustees aim to maintain free reserves in unrestricted funds at a level which equates to approximately three months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to respond to applications for grants and ensure that support and governance costs are covered.

The Charity's main source of income is grants, rental income, activity income and fees. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

We want to keep £45,300 in reserve for redundancies and the other can be non-restricted funding.

Risk management

The Management Committee has conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, young people, other service users and visitors.

Plans for Future Periods

To continue to provide opportunities for our community,

To continue to provide a Preschool

To continue to offer training opportunities

To offer help and advice and signpost to relevant agencies

To participate in the on-going needs of the community

To work with external agencies for the benefit of the community.

Structure, governance and management

Crimble Croft Community Centre Association is a company limited by guarantee governed by its Memorandum and Articles of Association dated 28th February 2000. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 24th July 2000.

Appointment of trustees

As set out in the Articles of Association trustees are elected annually by the members of the charitable company attending the Annual General meeting and serve for a period of twelve months. The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association, members of the Management Committee shall hold office until the end of the Annual General Meeting next following their election appointment or co-option and shall be eligible for re-election or re-co-option.

Trustee induction and training

Most trustees are already familiar with the work of the charity as a result of either their work within a member organisation or as a volunteer.

Organisation

Related parties and co-operation with other organisations

Reference and administrative information

Charity Number: 1081704

Directors and trustees

Key management personnel: Trustees and Directors

Kay Carrington

Darroll Hunt

Centre Managers

Janice Brooks

Registered Office

Crimble Croft
Aspinall Street
Heywood
OL10 4HW

CRIMBLE CROFT COMMUNITY CENTRE**Independent Examiners**

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

Barclays Bank plc

1 Yorkshire Street

Rochdale

OL16 1BH

CRIMBLE CROFT COMMUNITY CENTRE**Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of Crimble Croft Community Centre for the purposes of company law) are responsible for preparing a trustees' annual 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 incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not 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 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 charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

By order of the Board of Trustees

Stephen Brown Chair

Date: 4th August 2022

Independent examiner's report to the trustees of CRIMBLE CROFT COMMUNITY CENTRE

I report on the accounts of the company for the year ended 5th April 2022, which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
 - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M. King*
 Community Accountancy Service Ltd
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 4th August 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2022
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)

| | | Unrestricted Funds | Restricted Funds | Total Funds Year Ended 5 April 2022 | Total Funds Year Ended 5 April 2021 |
|------------------------------------|--------------------|-----------------------|------------------|---|---|
| | Further Details | £ | £ | £ | £ |
| Income from: | | | | | |
| Donations and legacies | (3) | 13,339 | - | 13,339 | 16,217 |
| Charitable Activities | (4) | 149,231 | - | 149,231 | 171,899 |
| Other Trading Activities | (5) | 9,017 | - | 9,017 | 1,620 |
| Investment Income | | 12 | - | 12 | 13 |
| Other | | - | - | - | 1,109 |
| Total | | 171,599 | - | 171,599 | 190,858 |
| Expenditure on: | | | | | |
| Raising Funds | (6) | 2,385 | - | 2,385 | 110 |
| Charitable Activities | (6) | 191,861 | - | 191,861 | 159,110 |
| Total | | 194,246 | - | 194,246 | 159,220 |
| Net income/(expenditure) | | (22,647) | - | (22,647) | 31,638 |
| Transfers between funds | (15) | - | - | - | - |
| Net movement in funds | | (22,647) | - | (22,647) | 31,638 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | (15) | 130,835 | - | 130,835 | 99,197 |
| Total funds carried forward | (15) | 108,188 | - | 108,188 | 130,835 |

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

The notes on pages 10 to 17 form part of these accounts.

BALANCE SHEET AS AT 5 APRIL 2022

Company registration number: 03935587

| | Notes | 2022 £ | 2021 £ |
|--|-------|----------------|----------------|
| Fixed assets: | | | |
| Tangible assets | (11) | 1 | 1 |
| Total fixed assets | | 1 | 1 |
| Current assets: | | | |
| Debtors | (12) | 8,752 | 5,559 |
| Cash at Bank & in Hand | | 109,028 | 127,554 |
| Total current assets | | 117,780 | 133,113 |
| Liabilities: | | | |
| Creditors: Amounts falling due within one year | (13) | 9,593 | 2,279 |
| Net current assets or liabilities | | 108,187 | 130,834 |
| Total assets less current liabilities | | 108,188 | 130,835 |
| Total net assets or liabilities | | 108,188 | 130,835 |
| The funds of the charity: | | | |
| Restricted income funds | (15) | - | - |
| Unrestricted income funds | (15) | 108,188 | 130,835 |
| Total charity funds | | 108,188 | 130,835 |

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 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.

Approved by the trustees on 4th August 2022

| | | |
|-------|----------------|---------|
| ----- | Stephen Brown | Chair |
| ----- | Kay Carrington | Trustee |

The notes on pages 10 to 17 form part of these accounts.

Statement of Cash Flows for the year ending 5 April 2022

Reconciliation of net movement in funds to net cash flow from operating activities

| | Year Ended 5 April 2022 | Year Ended 5 April 2021 |
|--|----------------------------|----------------------------|
| | £ | £ |
| Net movement in funds | (22,647) | 31,638 |
| Add back depreciation | - | 190 |
| Deduct investment income | (12) | (13) |
| Decrease/(increase) in debtors | (3,193) | (3,361) |
| Increase/(decrease) in creditors | 7,314 | (7,758) |
| Net cash used in operating activities | (18,538) | 20,696 |
| Cash flows from investment activities: | | |
| Interest | 12 | 13 |
| Purchase of fixed assets | - | - |
| Net cash provided by investing activities | 12 | 13 |
| Increase/(decrease) in cash and cash equivalents during the year | (18,526) | 20,709 |
| Cash and cash equivalents brought forward | 127,554 | 106,845 |
| Cash and cash equivalents carried forward | 109,028 | 127,554 |

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 0 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of luncheon club fees.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

| | |
|-------------------------|----------------|
| Computers and Equipment | 33.33% on cost |
|-------------------------|----------------|

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity currently administers contributions to an auto-enrolment pension scheme on behalf of individuals. The charity has no liability beyond paying over the deductions and employer contributions.

(l) 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.

(m) Creditors and provisions

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.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £nil (2021: £nil).

3. Donations and Legacies

| | Unrestricted Year Ended 5 April 2022 | Restricted Year Ended 5 April 2022 | Total Funds Year Ended 5 April 2022 | Total Funds Year Ended 5 April 2021 |
|----------------------------------|--|--|---|---|
| | £ | £ | £ | £ |
| Donations, Fees and Other Income | 13,339 | - | 13,339 | 16,217 |
| | 13,339 | - | 13,339 | 16,217 |

Previous reporting period

| | Unrestricted Year Ended 5 April 2021 | Restricted Year Ended 5 April 2021 | Total Funds Year Ended 5 April 2021 |
|----------------------------------|--|--|---|
| | £ | £ | £ |
| Donations, Fees and Other Income | 16,217 | - | 16,217 |
| | 16,217 | - | 16,217 |

4. Income from charitable activities

| | Unrestricted Year Ended 5 April 2022 £ | Restricted Year Ended 5 April 2022 £ | Total Funds Year Ended 5 April 2022 £ | Total Funds Year Ended 5 April 2021 £ |
|------------------------|---|---|--|--|
| Welfare Milk Refund | 330 | - | 330 | 587 |
| Unrestricted grants: | | | | |
| HMRC CVJRS | 1,352 | - | 1,352 | 14,269 |
| Action Together | 1,000 | - | 1,000 | 1,000 |
| Bailey Thomas | - | - | - | 1,000 |
| WEA | - | - | - | 4,980 |
| Groundwork | - | - | - | 500 |
| RMBC | 15,000 | - | 15,000 | 15,000 |
| Link4Life | 7,780 | - | 7,780 | - |
| Sainsburys | 500 | - | 500 | - |
| Heywood Charities Fete | 680 | - | 680 | - |
| Forever Manchester | - | - | - | 500 |
| RMBC Covid-19 | - | - | - | 10,409 |
| Standguide | - | - | - | 640 |
| Early Years | 122,589 | - | 122,589 | 123,014 |
| | <u>149,231</u> | <u>-</u> | <u>149,231</u> | <u>171,899</u> |

Previous reporting period

| | Unrestricted Year Ended 5 April 2021 £ | Restricted Year Ended 5 April 2021 £ | Total Funds Year Ended 5 April 2021 £ |
|----------------------|---|---|--|
| Welfare Milk Refund | 587 | - | 587 |
| Unrestricted grants: | | | |
| HMRC CVJRS | 14,269 | - | 14,269 |
| Action Together | 1,000 | - | 1,000 |
| Bailey Thomas | 1,000 | - | 1,000 |
| WEA | 4,980 | - | 4,980 |
| Groundwork | 500 | - | 500 |
| RMBC | 15,000 | - | 15,000 |
| Forever Manchester | 500 | - | 500 |
| RMBC Covid-19 | 10,409 | - | 10,409 |
| Standguide | 640 | - | 640 |
| Early Years | 123,014 | - | 123,014 |
| | <u>171,899</u> | <u>-</u> | <u>171,899</u> |

5. Income from other trading activities

| | Unrestricted Year Ended 5 April 2022 £ | Restricted Year Ended 5 April 2022 £ | Total Funds Year Ended 5 April 2022 £ | Total Funds Year Ended 5 April 2021 £ |
|---------------|---|---|--|--|
| Rental income | 9,017 | - | 9,017 | 1,620 |
| | 9,017 | - | 9,017 | 1,620 |

Previous reporting period

| | Unrestricted Year Ended 5 April 2021 £ | Restricted Year Ended 5 April 2021 £ | Total Funds Year Ended 5 April 2021 £ |
|---------------|---|---|--|
| Rental income | 1,620 | - | 1,620 |
| | 1,620 | - | 1,620 |

6. Expenditure

| | Activities £ | Year Ended 5 April 2022 £ | Year Ended 5 April 2021 £ |
|--------------------------------------|-----------------|---------------------------------|---------------------------------|
| Expenditure on raising funds: | | | |
| Events and Activities | 2,385 | 2,385 | 100 |
| Advertising and marketing | - | - | 10 |
| | 2,385 | 2,385 | 110 |

Expenditure on charitable activities:

| | | | |
|---------------------------------------|---------|---------|---------|
| Employment Costs | 136,331 | 136,331 | 129,768 |
| Donations Paid | 60 | 60 | 160 |
| Training | 10,622 | 10,622 | 2,677 |
| DBS Fees | 457 | 457 | 353 |
| Workwear | - | - | 247 |
| Resources | 3,356 | 3,356 | 3,279 |
| Web Hosting | 86 | 86 | 97 |
| Volunteer Expenses | 240 | 240 | - |
| Licences | 279 | 279 | 439 |
| Miscellaneous Expenses | 672 | 672 | 531 |
| IT Maintenance | 659 | 659 | 275 |
| Minor Equipment, Repairs and Security | 21,446 | 21,446 | 4,714 |
| Refreshments | 3,447 | 3,447 | 2,396 |
| Heat, Light and Water | 4,793 | 4,793 | 2,215 |
| Subscriptions | 78 | 78 | 685 |
| Cleaning | 2,929 | 2,929 | 3,556 |
| Telephone | 1,185 | 1,185 | 1,165 |
| Rent, Rates and Water | 669 | 669 | 2,347 |
| Bank Charges | 345 | 345 | 212 |
| Insurance | 2,332 | 2,332 | 2,137 |
| Governance and Support Costs | 1,033 | 1,033 | 879 |
| Post, Printing & Stationery | 842 | 842 | 788 |
| Depreciation | - | - | 190 |
| | 191,861 | 191,861 | 159,110 |
| | 194,246 | 194,246 | 159,220 |
| Unrestricted | | 194,246 | 159,220 |
| Restricted | | - | - |
| | | 194,246 | 159,220 |

7. Analysis of expenditure on charitable activities

| | Holiday Club Activities | Community Centre Activities | Pre-School Nursery Activities | Total 2022 |
|---------------------------------------|----------------------------|-----------------------------------|-------------------------------------|------------|
| | £ | £ | £ | £ |
| Events and Activities | - | 1,547 | 838 | 2,385 |
| Employment Costs | - | 23,154 | 113,177 | 136,331 |
| Donations Paid | - | 60 | - | 60 |
| Training | - | 10,270 | 352 | 10,622 |
| DBS Fees | - | 208 | 249 | 457 |
| Resources | - | 1,769 | 1,587 | 3,356 |
| Web Hosting | - | 86 | - | 86 |
| Volunteer Expenses | - | - | 240 | 240 |
| Licences | - | 279 | - | 279 |
| Miscellaneous Expenses | - | 510 | 162 | 672 |
| IT Maintenance | - | 659 | - | 659 |
| Minor Equipment, Repairs and Security | - | 4,630 | 16,816 | 21,446 |
| Refreshments | - | 3,311 | 136 | 3,447 |
| Heat, Light and Water | - | 4,793 | - | 4,793 |
| Subscriptions | - | 78 | - | 78 |
| Cleaning | - | 2,929 | - | 2,929 |
| Telephone | - | 1,185 | - | 1,185 |
| Rent, Rates and Water | - | 170 | 499 | 669 |
| Bank Charges | 92 | 133 | 120 | 345 |
| Insurance | - | 2,332 | - | 2,332 |
| Governance and Support Costs | - | 935 | 98 | 1,033 |
| Post, Printing & Stationery | - | 842 | - | 842 |
| Depreciation | - | - | - | - |
| | 92 | 59,880 | 134,274 | 194,246 |

Previous reporting period

| | Holiday Club Activities | Community Centre Activities | Pre-School Nursery Activities | Total 2021 |
|---------------------------------------|----------------------------|-----------------------------------|-------------------------------------|------------|
| | £ | £ | £ | £ |
| Events and Activities | - | 100 | - | 100 |
| Advertising and marketing | - | - | 10 | 10 |
| Employment Costs | - | 13,820 | 115,948 | 129,768 |
| Donations Paid | - | 160 | - | 160 |
| Training | - | 2,507 | 170 | 2,677 |
| DBS Fees | - | - | 353 | 353 |
| Workwear | - | 247 | - | 247 |
| Resources | - | 24 | 3,255 | 3,279 |
| Web Hosting | - | 97 | - | 97 |
| Volunteer Expenses | - | - | - | - |
| Licences | - | 170 | 269 | 439 |
| Miscellaneous Expenses | - | 531 | - | 531 |
| IT Maintenance | - | 23 | 252 | 275 |
| Minor Equipment, Repairs and Security | - | 3,177 | 1,537 | 4,714 |
| Refreshments | - | 2,396 | - | 2,396 |
| Heat, Light and Water | - | 2,136 | 79 | 2,215 |
| Subscriptions | - | 58 | 627 | 685 |
| Cleaning | - | 3,506 | 50 | 3,556 |
| Telephone | - | 958 | 207 | 1,165 |
| Rent, Rates and Water | 55 | 2,225 | 67 | 2,347 |
| Bank Charges | - | 212 | - | 212 |
| Insurance | - | 1,712 | 425 | 2,137 |
| Governance and Support Costs | - | 879 | - | 879 |
| Post, Printing & Stationery | - | 598 | 190 | 788 |
| Depreciation | - | 190 | - | 190 |
| | 55 | 35,726 | 123,439 | 159,220 |

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

| | General Support | Governance | Total 2022 | Basis of apportionment |
|-------------------|-----------------|------------|--------------|------------------------|
| Accountancy Fees | - | 900 | 900 | type of expense |
| Professional Fees | 133 | - | 133 | type of expense |
| | <u>133</u> | <u>900</u> | <u>1,033</u> | |

Previous reporting period:

| | General Support | Governance | Total 2021 | Basis of apportionment |
|-------------------|-----------------|------------|------------|------------------------|
| Accountancy Fees | - | 866 | 866 | type of expense |
| Professional Fees | 13 | - | 13 | type of expense |
| | <u>13</u> | <u>866</u> | <u>879</u> | |

9. Analysis of staff costs

| | Year Ended 5 April 2022 | Year Ended 5 April 2021 |
|-----------------------|-------------------------|-------------------------|
| | £ | £ |
| Wages and Salaries | 112,963 | 122,045 |
| Redundancy | 15,000 | - |
| Social Security Costs | 2,720 | 1,991 |
| Pension Costs | 5,648 | 5,732 |
| | <u>136,331</u> | <u>129,768</u> |
| Support Costs | - | - |
| Charitable Activities | 136,331 | 129,768 |
| | <u>136,331</u> | <u>129,768</u> |

The average number of employees during the year was 8 (previous year: 8).

The charity considers its key management personnel comprises the trustees and Centre Managers. The total employment benefits, including employer pension contributions of the key management personnel were £48,107 (previous year: £57,447), No employee has benefits in excess of £60,000 (previous year: none).

10. Independent Examiner Fees

| | Year Ended 5 April 2022 | Year Ended 5 April 2021 |
|------------------------------|-------------------------|-------------------------|
| | £ | £ |
| Independent examination fees | 900 | 866 |
| | <u>900</u> | <u>866</u> |

11. Tangible Fixed Assets

| | Computers | Total |
|-----------------------|-----------|-------|
| Cost | £ | £ |
| At 6 April 2021 | 1,955 | 1,955 |
| Additions | - | - |
| At 5 April 2022 | 1,955 | 1,955 |
| Depreciation | | |
| At 6 April 2021 | 1,954 | 1,954 |
| Charge for Year | - | - |
| At 5 April 2022 | 1,954 | 1,954 |
| NET BOOK VALUE | | |
| At 5 April 2022 | 1 | 1 |
| At 5 April 2021 | 1 | 1 |

12. Analysis of debtors

| | 2022 | 2021 |
|-------------|-------|-------|
| | £ | £ |
| Debtors | 7,975 | 4,258 |
| Prepayments | 777 | 1,301 |
| | 8,752 | 5,559 |

Debtors and prepayments related to unrestricted funds in 2021 and 2020.

13. Creditors: amounts falling due within one year

| | 2022 | 2021 |
|---|-------|-------|
| | £ | £ |
| Creditors | 641 | 1,115 |
| Overspent Petty Cash | - | - |
| Short-term compensated absences (holiday pay) | - | - |
| Other creditors and accruals | 1,452 | 1,164 |
| Deferred income | 7,500 | - |
| Taxation and social security costs | - | - |
| | 9,593 | 2,279 |

14. Deferred income

Deferred income comprises grants received in advance for the next financial year

Balance as at 6 April 2021

Amount released to income earned from charitable activities

Amount deferred in year

Balance at 5 April 2022

| |
|-------|
| - |
| - |
| 7,500 |
| 7,500 |

15. Analysis of charitable funds**Analysis of movements in unrestricted funds**

| | Balance at 6 April 2021 | Incoming Resources | Resources Expended | Transfers | Balance at 5 April 2022 |
|-----------------|----------------------------|-----------------------|-----------------------|-----------|----------------------------|
| | £ | £ | £ | £ | £ |
| General Fund | 85,535 | 171,599 | (194,246) | - | 62,888 |
| Designated Fund | 45,300 | - | - | - | 45,300 |
| | 130,835 | 171,599 | (194,246) | - | 108,188 |

Previous reporting period

| | Balance at 6 April 2019 | Incoming Resources | Resources Expended | Transfers | Balance at 5 April 2020 |
|-----------------|----------------------------|-----------------------|-----------------------|-----------|----------------------------|
| | £ | £ | £ | £ | £ |
| General Fund | 53,897 | 190,858 | (159,220) | - | 85,535 |
| Designated Fund | 45,300 | - | - | - | 45,300 |
| | 99,197 | 190,858 | (159,220) | - | 130,835 |

Name of unrestricted fund:

General Fund

Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

Funds to be used to cover possible future employment and closure liabilities

16. Analysis of net assets between funds

| | Unrestricted funds | Designated funds | Restricted funds | Total 2022 |
|--|-----------------------|---------------------|------------------|----------------|
| | £ | £ | £ | £ |
| Tangible fixed assets | 1 | - | - | 1 |
| Cash at bank and in hand | 63,728 | 45,300 | - | 109,028 |
| Other net current assets/(liabilities) | (841) | - | - | (841) |
| Total | 62,888 | 45,300 | - | 108,188 |

Previous reporting period

| | Unrestricted funds | Designated funds | Restricted funds | Total 2021 |
|--|-----------------------|---------------------|------------------|----------------|
| | £ | £ | £ | £ |
| Tangible fixed assets | 1 | - | - | 1 |
| Cash at bank and in hand | 82,254 | 45,300 | - | 127,554 |
| Other net current assets/(liabilities) | 3,280 | - | - | 3,280 |
| Total | 85,535 | 45,300 | - | 130,835 |

17. Financial Instruments

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