

Charity Registration No. 1087502

Company Registration No. 4201418 (England and Wales)

BARNSTONDALE CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

BARNSTONDALE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P S Davison Mrs D Russell Miss V Shaw Dr B Weatherill Mrs C V Warbrick Mr J S Elliott
Secretary	H Hughes
Charity number	1087502
Company number	4201418
Registered office	Storeton Lane Barnston Wirral Merseyside CH61 1BX
Auditor	McLintocks (NW) Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR

BARNSTONDALE CENTRE

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BARNSTONDALE CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees, who are also the directors of Barnstondale Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate 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.

BARNSTONDALE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

Objectives and activities

The charity was set up to acquire and take over the undertaking of the Charity known as Barnstondale Centre (established by a Trust Deed dated 3rd October 1989 made between Margaret Shirley Thurman (1) and the said Margaret Shirley Thurman, Graham Barrie Marsh, Lloyd Charles Piper and Nigel Willis Kenwright (2)) (Registered Charity Number 702523).

The aim of the charity is to provide a facility to assist young people (primarily, but not exclusively, from Merseyside and its environs) to develop their physical mental and spiritual capacities that they may grow to full maturity as individuals, who take active and responsible roles in the communities in which they live.

The charity seeks to enhance and enrich the lives of the clients by its core activities.

The Barnstondale Centre provides a stimulating and supportive environment in which leaders can run residential and day-time programmes for groups of young people, using the wide range of outdoor and other activities available at the Centre and supported by fully qualified activity staff.

Barnstondale also provides a programme of activities, where required including climbing, abseiling, target sports, forest skills, command tasks and team-building skills. Groups are also able to enjoy the sports hall, extensive woodland and other facilities on site.

Public benefit

The Trustees have reviewed the Charity Commission Guidance on public benefit and ensured that all activities undertaken by Barnstondale Centre comply accordingly.

Volunteers

Volunteers play a significant part at Barnstondale supporting many tasks including administration, I.T., outdoor activities and maintenance. Most notable, and very successful, is the support from our volunteers in fundraising.

Achievements and performance

2020 has been a difficult year for Barnstondale because of the Coronavirus pandemic which forced the country, and particularly Merseyside, into lengthy periods of lockdown, including closure of schools which form the core of our regular users. Even when the schools have been open, there has been limited scope for external activities. As a consequence, since mid-March 2020, the Centre has had to furlough most of its staff, while trading was limited to an extended rental of Dale Cabin by Wirral Borough Council, a handful of non-residential clients and hires by some local sports clubs. The consequent sharp loss of income placed immediate pressure on the Centre's financial reserves and, despite taking out a 'bounce-back' loan, the longer-term outlook looked exceedingly insecure.

BARNSTONDALE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 DECEMBER 2020***

When the pandemic struck, the Centre was also still in transition due to the departure in October 2019 of the previous Centre Manager. The Centre was placed under the temporary supervision of the Business Director, Heidi Hughes. However, in January 2020, we were able to appoint a new Centre Director, Jon Muspratt, with a broad brief for cultural change and strategic planning. His first task on arrival in May 2020 was to address the Centre's collapsed income streams by fund-raising and finding new business. Fortunately, he was successful in securing enough funds to ensure the Centre's survival through to the end of 2021. Grants were obtained from the Steve Morgan Foundation to cover lost business in 2020 and also to fund organisational development in 2021. Other large grants specifically to address the crisis were obtained from the Garfield Weston Foundation and Wirral Borough Council. In total, during 2020, £264,521 were raised from all sources, including the Furlough scheme; a fantastic achievement by all concerned. Mindful that the Centre needs to be kept in a good state of repair and to be ready for reopening, the extended periods of closure have been an opportunity to give attention to maintenance. There has also been time for the Trustees to review aspects of governance, employment practice and to formulate strategy for the future. However, it remains difficult to make final decisions about forward plans when the Centre is not fully functioning.

The Trustees wish to make a special note of thanks to Centre Director, Jon Muspratt for his handling of the Covid crisis. He consistently has found effective solutions to the many unusual problems it has posed. We also wish to thank Heidi Hughes for her period as acting Centre Manager and her continued loyal service during the pandemic crisis. They have both shown great adaptability and dedication during a difficult period.

BARNSTONDALE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 DECEMBER 2020**

The Trustees would like to thank all our donors for their support during what has been a challenging year:

Abby O'Halloran
Adam Mellor
Amazon Prime
Angela Crockett
Bathgate Charitable Trust
Bebington Badminton
Blakemore Foundation
Bruce Wake
C & G Sandman
Charles Brotherton Trust
Co-op community Fund
Easy Fundraising
Empowering Youth Foundation
Garfield Weston Foundation
Gill Burkey
Groundworks
Jennifer Lamb
Lady C M Bibby
Lord Leverhulme's Charitable Trust
Microsoft (Charity Digital Exchange)
Miriam Chambers
Mr & Mrs A W Shone
Mrs Carol Stoddart
Sport England
Stephen Ross
Steve Hughes
Steve Morgan Foundation
Terry Lowry
The Albert Hunt Trust
The Barbara Ward Children's Foundation
The Beatrice Laing Trust
The Chrimes Family Charitable Trust
The Eleanor Rathbone Charitable Trust
The Lee and Bakirgian Family Trust
The Price Parry Charitable Trust
The Robert Clutterbuck Charitable Trust
The Rotary Club of Mid Wirral
The Zoom Zoom Trust
Wirral Council
Wirral Together Fund

BARNSTONDALE CENTRE

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

FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

Financial position

Total income received for unrestricted funds was £313,663 (2019: £623,504) as detailed in the financial statements. This represents a decrease of 50% compared with the previous year. This was due to the impact of the global pandemic. The impact was minimised as the Government Job Support Scheme was utilised as much as possible with the majority of staff being furloughed, accounting for £139,975 in income.

Total income received for Restricted Funds was £89,813 (2019: £35,954) which consisted entirely of donations & grants.

Costs of running the Centre, excluding depreciation of £69,712 (2019: £69,049), was £417,417 (2019: £535,455). The main reason for the decrease was the tight control of all overheads to minimise the impact of the pandemic.

A total of £62,112 (2019: £62,178) was expended in the year on various capital items. The most notable of these were a new security system install for £35,000 and a kitchen refurbishment for £19,059.

Overall, there was a net deficit for the year of £-83,026 (2019: surplus £55,777) arising from unrestricted funds, and a deficit of £-627 (2019: £-823) from restricted funds, which accumulated to a total deficit of £-83,653 (2019: surplus £54,954).

When the deficit for the year was subtracted from the total funds brought forward of £1,112,917 this resulted in funds carried forward of £1,029,264 of which £669,109 is represented by fixed assets.

Bursaries given to users of the Centre in 2020 amounted to £6,124 compared with £2,721 in 2019. During the pandemic we have offered our facilities at a significant discount to support mental health charities and struggling families,

Bank and cash balances in unrestricted funds at the end of the year amounted to £420,249 (2019: £478,482). Of that total, a sum of £100,000 was allocated to a Site Development designated fund at 31 December 2012 and a further £25,000 was allocated during 2016, and so that the amount set aside at 31 December 2020 was £125,000.

Also included in the total is a Building Maintenance Fund with a balance of £88,875, available for future refurbishments, over and above the normal level of day to day repairs and renewals expended by the Centre.

Reserves policy

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Principal risks and uncertainties

The Trustees consider the main operational risks to the charity would be:

Loss of key personnel would be detrimental, however we consider succession planning as part of our on-going reviews and are encouraging staff development.

Schools' funding being cut and teacher numbers potentially reducing, with the possible consequence that they will reduce support for external activities.

The Trustees regularly assess and review operational risks and maintain or devise policies to manage them at acceptable cost.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

BARNSTONDALE CENTRE

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

FOR THE YEAR ENDED 31 DECEMBER 2020

Future plans

Many plans for 2021 remain on hold due to the lockdown and limited amounts of cash. Fund-raising will be essential to realise plans for an outdoor education facility. The continuance of the Government's furlough scheme has relieved some of the financial burden and allowed us to avoid redundancies, but many staff have now been absent for a full year. However, we look forward to a gradual return to normal business as the year progresses, assuming schools remain open and the vaccines against the virus prove effective. In March, the Centre takes on a new Operations Manager, initially funded by the Steve Morgan Foundation. This will allow the Centre Director to focus on strategic planning. 2021 will no doubt continue to provide challenges, as the pandemic plays out in unpredictable ways, but our key goals include:

- creating a post-Covid recovery plan to restore confidence among clients
- prudent management of cash-flow and reserves
- formulating a 3-5 year strategic plan and starting its implementation
- redesigning the website and rebranding the Centre
- developing outdoor pursuits and extending the range of activities
- further developing the Dale, as funds permit
- implementing bespoke training and CPD plans for all staff
- developing robust policies and processes to ensure legislative compliance and the safety of all visitors, staff and clients

The Centre remains without a permanent Chair, although Vicki Shaw has held the position during the pandemic crisis to provide much needed continuity. At the end of 2020, after a decade of loyal service, Jonathan Coleman left the Board and relinquished his position as Chair of the Finance and Governance subcommittee. His wise counsel over that period has kept the Centre's accounts in good order, and we express our thanks to him. He is replaced as chair of the committee by John Elliott, who joined the board in 2019. We were also delighted to recruit three new trustees in January 2021. They are Jonny Brennan, a pastor from Hoylake with a background in youth work and IT, Danny Griffiths, who is deputy-headmaster of Kilgarth School in Birkenhead, and Jac Jenkins, a student committed to a career in teaching and outdoor pursuits. Between them they bring considerable new areas of expertise and practical knowledge to assist the work of the board.

Structure, governance and management

Barnstondale Centre is a company limited by guarantee (company no. 4201418) and a registered charity (charity no. 1087502) governed by its Memorandum & Articles of Association dated 27th June 2012. Each of the members has undertaken to contribute an amount not exceeding £10 towards meeting the charity's debt in the event of it being wound up.

The Memorandum & Articles of Association give the charity borrowing powers and the charity is also bound by the Trustees Act 2000.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

J C Coleman	(Resigned 15 December 2020)
P S Davison	
Mrs D Russell	
Miss V Shaw	
Dr B Weatherill	
Mrs C V Warbrick	
Mr T J Lunt	(Resigned 15 February 2020)
Mr J S Elliott	

BARNSTONDALE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees are appointed following the recommendation by an existing trustee.

All current trustees are required to complete a skills audit to ascertain their strengths and weaknesses. All prospective trustees will be required to complete the audit.

The company obtains advice from the Charity Commission periodically on matters of current importance.

New trustees will undertake an induction and training course.

The charity operates from the site which is leased from the Netta Trust. This lease was renewed in 2018 for a period of 25 years. It is fully expected that whilst the charity remains operational in its intended format that the lease will always be renewed. The leased property consists of the original land and buildings.

The day-to-day management of the charity is delegated to the Centre Director, who works closely with the Business Director and both attend trustee meetings.

Employee involvement

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the Charity continues and that the appropriate training is arranged. It is the policy of the Charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Disabled persons

The Charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Auditor

Disclosure of information to auditor

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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

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Miss V Shaw

Trustee

Dated: 30.03.21

BARNSTONDALE CENTRE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF BARNSTONDALE CENTRE

Opinion

We have audited the financial statements of Barnstondale Centre (the 'Charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

BARNSTONDALE CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BARNSTONDALE CENTRE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

BARNSTONDALE CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF BARNSTONDALE CENTRE

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Enquiries of management and those charged with governance were held in order to identify any laws and regulations that could be expected to have a material impact on the financial statements. Throughout the audit, the team were updated with the outcomes of these enquiries including consideration as to where and how fraud may occur in the charity.

The audit procedures undertaken to address any potential risk in relating to irregularities (which include fraud and non-compliance with laws and regulations) included: enquiries of management and those charged with governance on how the charity complies with relevant laws, regulations and any cases actual or potential litigation or claims; examination of appropriate legal correspondence; review of trustee minutes; testing of journal entries for appropriateness; and analytical procedures on account balances to identify variances against expectation which may show indications of fraud.

No instances of material non-compliance were identified, although the prospect of detecting irregularities, including fraud, is inherently difficult. This is due to; difficulty in detecting irregularities; limits imposed by the effectiveness of the entity's controls; and the nature, timing and extent of the audit procedures performed. Irregularities as a result of fraud are inherently more difficult to detect than those that resulting from error. Despite the audit has being planned and performed in accordance with ISAs (UK), there is an unavoidable risk that material misstatements may not be detected.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Helen Furlong FCCA (Senior Statutory Auditor)
for and on behalf of McLintocks (NW) Limited**

31.03.21

**Chartered Accountants
Statutory Auditor**

46 Hamilton Square
Birkenhead
Wirral
Merseyside
CH41 5AR

BARNSTONDALE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes						
Income and endowments from:							
Donations and legacies	3	174,708	89,813	264,521	27,567	35,954	63,521
Charitable activities	4	138,168	-	138,168	594,607	-	594,607
Other income	5	787	-	787	1,330	-	1,330
Total income		313,663	89,813	403,476	623,504	35,954	659,458
Expenditure on:							
Raising funds	8	1,030	-	1,030	1,500	-	1,500
Charitable activities	6	415,894	70,101	485,995	598,131	4,873	603,004
Other	11	104	-	104	-	-	-
Total resources expended		417,028	70,101	487,129	599,631	4,873	604,504
Net (outgoing)/ incoming resources before transfers		(103,365)	19,712	(83,653)	23,873	31,081	54,954
Gross transfers between funds		20,339	(20,339)	-	31,904	(31,904)	-
Net (expenditure)/income for the year/ Net movement in funds		(83,026)	(627)	(83,653)	55,777	(823)	54,954
Fund balances at 1 January 2020		1,060,630	52,287	1,112,917	1,004,853	53,110	1,057,963
Fund balances at 31 December 2020		977,604	51,660	1,029,264	1,060,630	52,287	1,112,917

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

All income and expenditure derive from continuing activities.

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

BARNSTONDALE CENTRE

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	12		669,109		676,813
Current assets					
Stocks	13	1,733		3,247	
Debtors	14	20,400		21,709	
Cash at bank and in hand		428,248		485,192	
		<u>450,381</u>		<u>510,148</u>	
Creditors: amounts falling due within one year	16	(46,651)		(74,044)	
Net current assets			403,730		436,104
Total assets less current liabilities			<u>1,072,839</u>		<u>1,112,917</u>
Creditors: amounts falling due after more than one year	17		(43,575)		-
Net assets			<u><u>1,029,264</u></u>		<u><u>1,112,917</u></u>
Income funds					
Restricted funds	21		51,660		52,287
<u>Unrestricted funds - general</u>					
Designated funds	19	839,324		891,091	
General unrestricted funds		<u>138,280</u>		<u>169,539</u>	
			977,604		1,060,630
			<u><u>1,029,264</u></u>		<u><u>1,112,917</u></u>

The financial statements were approved by the Trustees on 30.03.21



Miss V. Shaw
Trustee

Company Registration No. 4201418

BARNSTONDALE CENTRE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	24		(44,833)		109,459
Investing activities					
Purchase of tangible fixed assets		(62,111)		(62,178)	
Proceeds on disposal of tangible fixed assets		-		100	
Net cash used in investing activities			(62,111)		(62,078)
Financing activities					
Receipt of bank loans		50,000		-	
Net cash generated from/(used in) financing activities			50,000		-
Net (decrease)/increase in cash and cash equivalents			(56,944)		47,381
Cash and cash equivalents at beginning of year			485,192		437,811
Cash and cash equivalents at end of year			428,248		485,192

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Barnstondale Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is Storeton Lane, Barnston, Wirral, Merseyside, CH61 1BX.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

Barnstondale Centre's income has been significantly impacted by the Coronavirus with schools and youth groups initially cancelling all visits from March 2020. It seems likely that some schools will attend for day activities from Mid-April 2021. Overnight stays will not resume until May at the earliest but the likelihood is that schools will not attend overnight until September.

The trustees and management have taken all possible steps to minimise costs and all non-essential expenditure cancelled. We continue to explore all opportunities for new income streams and our prudent management in previous years means we have reserves to draw upon at this challenging time. Our regular visitors are keen to return as soon as they are permitted and we continue to fundraise successfully. On this basis the trustees are confident that Barnstondale Centre can continue as a going concern based on the information available to us at this time.

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

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 that economic benefit can be reliably measured. In accordance with the Charity SORP (FRS102), the value of volunteers' time is not measured.

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 or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Deposits received for accommodation and outdoor pursuits are treated as deferred income and released to income at the time of the visit.

1.5 Expenditure

Charitable activities expenditure comprise those costs incurred by the charity in the delivery of its activities and services. It includes both costs that can be allocated directly to such activities and also costs of an indirect nature necessary to support them.

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Tangible fixed assets

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

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

Leasehold land and buildings	Straight line between 10 years and 24 years
Activity equipment	25% on cost
Plant, equipment and IT	10% 25% and 33.3% on cost
Motor vehicles	25% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Tangible fixed assets costing less than £300 are written off to repairs and renewals.

1.7 Impairment of fixed assets

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

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.8 Stocks

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

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

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

Financial assets classified as other financial assets are stated at fair value with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset.

Other financial assets

Financial assets with fixed or determinable payments and fixed maturity dates that the Charity has the positive intent and ability to hold to maturity are classified as held to maturity investments.

Held to maturity investments are measured at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

2 Critical accounting estimates and judgements

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

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

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations and legacies

	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds general 2019 £	Restricted funds 2019 £	Total 2019 £
Donations and gifts	16,057	22,889	38,946	27,567	35,954	63,521
Grants	158,651	66,924	225,575	-	-	-
	<u>174,708</u>	<u>89,813</u>	<u>264,521</u>	<u>27,567</u>	<u>35,954</u>	<u>63,521</u>
Grants receivable for core activities						
Furlough scheme	139,975	-	139,975	-	-	-
Sports England	8,676	-	8,676	-	-	-
Wirral Council						
Discretionary Business Grant	10,000	-	10,000	-	-	-
Garfield Weston	-	30,000	30,000	-	-	-
Steve Morgan Foundation	-	36,924	36,924	-	-	-
	<u>158,651</u>	<u>66,924</u>	<u>225,575</u>	<u>-</u>	<u>-</u>	<u>-</u>

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

	Accommod ation and sports hire	Tuck shop	Outdoor activities	Total	Accommodati on and sports hire
	2020	2020	2020	2020	2019
	£	£	£	£	£
Charitable activities	109,827	-	-	109,827	441,581
Sports hall	5,100	-	-	5,100	7,814
Shop sales	-	530	-	530	-
Other sales	-	-	-	-	-
Outdoor pursuits	-	-	22,711	22,711	-
	<u>114,927</u>	<u>530</u>	<u>22,711</u>	<u>138,168</u>	<u>449,395</u>

5 Other income

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Net gain on disposal of tangible fixed assets	-	98
Bank interest	787	1,232
	<u>787</u>	<u>1,330</u>

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

6 Charitable activities

	Accommod ation and sports hire	Tuck shop £	Outdoor activities £	Total 2020 £	Total 2019 £
Staff costs	209,914	-	74,676	284,590	300,606
Depreciation and impairment	69,712	-	-	69,712	69,049
Rent & rates	9,078	-	-	9,078	13,783
Insurance	8,999	-	-	8,999	8,814
Light & heat	16,115	-	-	16,115	27,591
Telephone	1,692	-	-	1,692	2,671
Advertising	1,373	-	-	1,373	8,169
Sundry	2,503	-	-	2,503	5,362
Repairs	15,056	-	-	15,056	41,390
Catering	5,986	-	-	5,986	38,165
Motor expenses	4,701	-	-	4,701	7,905
Outdoor Activities	-	-	2,856	2,856	3,728
Cleaning	4,070	-	-	4,070	7,659
Shop expenses	-	1,315	-	1,315	4,005
Training	1,774	-	-	1,774	1,236
	<u>350,973</u>	<u>1,315</u>	<u>77,532</u>	<u>429,820</u>	<u>540,133</u>
Share of support costs (see note 7)	33,110	-	6,543	39,653	46,266
Share of governance costs (see note 7)	13,796	-	2,726	16,522	16,605
	<u>397,879</u>	<u>1,315</u>	<u>86,801</u>	<u>485,995</u>	<u>603,004</u>
Analysis by fund					
Unrestricted funds - general	327,778	1,315	86,801	415,894	
Restricted funds	70,101	-	-	70,101	
	<u>397,879</u>	<u>1,315</u>	<u>86,801</u>	<u>485,995</u>	

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

6 Charitable activities

(Continued)

For the year ended 31 December 2019

	Accommodation and sports hire	Tuck shop £	Outdoor activities £	Total 2019 £
Staff costs	227,815	-	72,791	300,606
Depreciation and impairment	69,049	-	-	69,049
Rent & rates	13,783	-	-	13,783
Insurance	8,814	-	-	8,814
Light & heat	27,591	-	-	27,591
Telephone	2,671	-	-	2,671
Advertising	8,169	-	-	8,169
Sundry	5,362	-	-	5,362
Repairs	41,390	-	-	41,390
Catering	38,165	-	-	38,165
Motor expenses	7,905	-	-	7,905
Outdoor Activities	-	-	3,728	3,728
Cleaning	7,659	-	-	7,659
Shop expenses	-	4,005	-	4,005
Training	1,236	-	-	1,236
	<u>459,609</u>	<u>4,005</u>	<u>76,519</u>	<u>540,133</u>
Share of support costs (see note 7)	35,370	-	10,896	46,266
Share of governance costs (see note 7)	12,694	-	3,911	16,605
	<u>507,673</u>	<u>4,005</u>	<u>91,326</u>	<u>603,004</u>
Analysis by fund				
Unrestricted funds - general	502,800	4,005	91,326	598,131
Restricted funds	4,873	-	-	4,873
	<u>507,673</u>	<u>4,005</u>	<u>91,326</u>	<u>603,004</u>

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

7 Support costs

	Support costs	Governance costs	2020	Support costs	Governance costs	2019
	£	£	£	£	£	£
Staff costs	29,117	-	29,117	30,759	-	30,759
Postage & stationery	959	-	959	1,318	-	1,318
Computer costs	8,245	-	8,245	10,997	-	10,997
Hospitality	142	-	142	1,117	-	1,117
Bank charges	132	-	132	465	-	465
Bookkeeping	1,058	-	1,058	1,610	-	1,610
Audit fees	-	3,600	3,600	-	3,600	3,600
Legal and professional	-	12,922	12,922	-	13,005	13,005
	<u>39,653</u>	<u>16,522</u>	<u>56,175</u>	<u>46,266</u>	<u>16,605</u>	<u>62,871</u>
Analysed between						
Charitable activities	<u>39,653</u>	<u>16,522</u>	<u>56,175</u>	<u>46,266</u>	<u>16,605</u>	<u>62,871</u>

8 Raising funds

	Unrestricted funds general 2020	Unrestricted funds general 2019
	£	£
<u>Fundraising and publicity</u>		
Fundraising costs	1,030	1,500
	<u>1,030</u>	<u>1,500</u>

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration from the Charity during the year. However, 1 trustee was reimbursed £20.83 for stationery costs in the year.

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

10 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Site staff	18	18
Administrative staff	1	1
Management staff	2	2
Total	21	21

Employment costs	2020 £	2019 £
Wages and salaries	288,345	302,494
Social security costs	14,440	17,946
Other pension costs	10,922	10,925
	313,707	331,365

The management personnel of the charity comprise the trustees, the centre manager and the business manager. The total employee benefits (including salaries) of the key management personnel of the charity were £69,224 (2019 £86,705).

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

11 Other

	Unrestricted funds general 2020	Total £ 2019
Net loss on disposal of tangible fixed assets	104	-
	104	-

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

12 Tangible fixed assets

	Leasehold land and buildings	Activity equipment	Plant, Motor vehicles equipment and IT		Total
	£	£	£	£	£
Cost					
At 1 January 2020	1,826,875	231,456	141,340	60,373	2,260,044
Additions	-	1,819	60,292	-	62,111
Disposals	-	-	(417)	-	(417)
At 31 December 2020	1,826,875	233,275	201,215	60,373	2,321,738
Depreciation and impairment					
At 1 January 2020	1,246,524	167,716	129,028	39,962	1,583,230
Depreciation charged in the year	37,592	13,531	9,747	8,842	69,712
Eliminated in respect of disposals	-	-	(313)	-	(313)
At 31 December 2020	1,284,116	181,247	138,462	48,804	1,652,629
Carrying amount					
At 31 December 2020	542,759	52,028	62,753	11,569	669,109
At 31 December 2019	580,350	63,740	12,312	20,411	676,813

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

13 Stocks

	2020 £	2019 £
Finished goods and goods for resale	1,733	3,247

14 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	2,115	8,129
Other debtors	5,834	6,301
Prepayments and accrued income	12,451	7,279
	20,400	21,709

15 Loans and overdrafts

	2020 £	2019 £
Bank loans	50,000	-
Payable within one year	6,425	-
Payable after one year	43,575	-
Amounts included above which fall due after five years:		
Payable by instalments	2,693	-

The long-term loans are secured by fixed charges over 6 years.

The loan relates to a government backed bounce back loan, which is a fixed 6 year loan. This can be paid back earlier with no early repayment charge.

No repayments are due until 13 months since the loan was taken out. Therefore, repayments to begin April 2021 and interest will be charged monthly on the remaining balance at this date.

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

16 Creditors: amounts falling due within one year

	Notes	2020 £	2019 £
Bank loans	15	6,425	-
Other taxation and social security		3,872	17,408
Deferred income	18	2,680	400
Trade creditors		3,950	7,145
Other creditors		21,352	23,319
Accruals and deferred income		8,372	25,772
		<u>46,651</u>	<u>74,044</u>

17 Creditors: amounts falling due after more than one year

	Notes	2020 £	2019 £
Bank loans	15	<u>43,575</u>	<u>-</u>

18 Deferred income

	2020 £	2019 £
Arising from Sports hall income	<u>2,680</u>	<u>400</u>

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in comparative year funds			
	Balance at 1 January 2019	Resources expended	Transfers	Balance at 31 December 2019
Building maintenance fund	56,000	-	32,875	88,875
Site development fund	125,000	-	-	125,000
Site building and equipment	636,147	(66,668)	107,737	677,216
	<u>817,147</u>	<u>(66,668)</u>	<u>140,612</u>	<u>891,091</u>

	Movement in current year funds			
	Balance at 1 January 2020	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£
Building maintenance fund	88,875	-	-	88,875
Site development fund	125,000	-	-	125,000
Site building and equipment	677,216	(67,814)	16,047	625,449
	<u>891,091</u>	<u>(67,814)</u>	<u>16,047</u>	<u>839,324</u>

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

20 Analysis of net assets between funds

	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £	Unrestricted 2019 £	Restricted 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:						
Tangible assets	625,447	43,662	669,109	631,253	45,560	676,813
Current assets/ (liabilities)	395,732	7,998	403,730	429,377	6,727	436,104
Long term liabilities	(43,575)	-	(43,575)	-	-	-
	<u>977,604</u>	<u>51,660</u>	<u>1,029,264</u>	<u>1,060,630</u>	<u>52,287</u>	<u>1,112,917</u>

21 Restricted funds

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

	Movement in comparative year funds				
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
Other funds	5,569	35,954	(2,892)	(31,904)	6,727
Acorn building 2	47,541	-	(1,981)	-	45,560
	<u>53,110</u>	<u>35,954</u>	<u>(4,873)</u>	<u>(31,904)</u>	<u>52,287</u>

	Movement in current year funds				
	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Other funds	6,727	89,814	(68,203)	(20,340)	7,998
Acorn building 2	45,560	-	(1,898)	-	43,662
	<u>52,287</u>	<u>89,814</u>	<u>(70,101)</u>	<u>(20,340)</u>	<u>51,660</u>

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

22 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £	2019 £
Within one year	2,500	2,500
Between two and five years	10,000	10,000
In over five years	42,500	45,000
	<u>55,000</u>	<u>57,500</u>

The operating lease represents a lease for rent of premise to The Netta Trust. The lease is negotiated over terms of 25 years and rentals are fixed £2,500 per annum.

BARNSTONDALE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

23 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).

24 Cash generated from operations	2020 £	2019 £
(Deficit)/surplus for the year	(83,653)	54,954
Adjustments for:		
Loss/(gain) on disposal of tangible fixed assets	104	(98)
Depreciation and impairment of tangible fixed assets	69,712	69,049
Movements in working capital:		
Decrease/(increase) in stocks	1,514	(1,466)
Decrease/(increase) in debtors	1,308	(2,642)
(Decrease) in creditors	(36,098)	(10,738)
Increase in deferred income	2,280	400
Cash (absorbed by)/generated from operations	(44,833)	109,459

25 Analysis of changes in net funds

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash at bank and in hand	485,192	(56,944)	428,248
Loans falling due within one year	-	(6,425)	(6,425)
Loans falling due after more than one year	-	(43,575)	(43,575)
	<u>485,192</u>	<u>(106,944)</u>	<u>378,248</u>