

Charity Registration No. 1087502

Company Registration No. 4201418 (England and Wales)

**BARNSTONDALE CENTRE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**



**McLintocks**  
Xeinaidin Group

# BARNSTONDALE CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

P S Davison  
Mrs D Russell  
Miss V Shaw  
Mrs C V Warbrick  
Mr J S Elliott  
Mr J A Jenkins (Appointed 18 March 2021)  
Mr D P Griffiths (Appointed 18 March 2021)  
Mr J D Brennan (Appointed 18 March 2021)

### 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

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# BARNSTONDALE CENTRE

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# **BARNSTONDALE CENTRE**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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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 2021**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's 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 an inclusive environment to assist young people to grow to full maturity as individuals and make major strides in confidence with implications for all aspects of their development.

The Centre seeks to inspire and unlock the potential of everyone at Barnstondale by offering an expanding range of fun, challenging and memorable experiences to all, developing confidence, self-esteem, and life skills.

#### **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.

#### **Achievements and performance**

2021 saw continued disruption due to the Covid pandemic with a lockdown at the beginning of the year and then later, much volatility regarding schools' willingness to come to Centre as official advice changed or as individual schools took steps to limit the rates of infection. However, the Centre was able to reopen in the spring, although the number of subsequent overnight stays was greatly reduced compared to a more typical year. A second year of substantial support from the Steve Morgan Foundation ensured that the Centre's financial position was largely sustained, despite reduced levels of business. The Centre was lucky that it did not have to lay off any staff.

The past year has been the first chance for the Centre's leader, Jon Muspratt (who started work in May 2020) to formulate a business strategy and to take a close look at current operational practices. During the year, it was agreed to give him the title of Chief Executive Officer, acknowledging his strategic role. The Centre was also able to appoint a new Operations Manager, Mark Radcliffe who started work in March 2021. With a fully functioning Centre, it was finally possible to erect fencing in the dale to create a secure space for activities around the football pitch. The local community were mostly persuaded this was a necessary step if the Centre is to meet current expectations regarding child safety. The fencing was accompanied by other improvements in the dale which, alongside a range of new activities, have greatly enhanced the experience for clients, making non-residential visits a popular option. In addition, a new website was launched during the autumn, although continued work is needed to allow on-line booking, and the CEO identified some significant issues regarding fire safety which incurred substantial and unexpected costs. However, these were comfortably absorbed due to a better-than-expected outturn for the year.

## BARNSTONDALE CENTRE

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

FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees have continued their review of all aspects of Barnstondale's mission, governance, employment practices and strategy for the future. The former subcommittees (with the exception of Finance which is a legal requirement) were all dissolved, and it has been agreed for the short-term to cover their former work by holding monthly board meetings. It is hoped that, once a formal business strategy has been adopted, working parties from the main board can be tasked to monitor and develop key areas such as fundraising, site development, Health and Safety, security, safeguarding and business performance.

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

AC Hoylake JFC  
Adam Mellor  
Aimee Doherty  
Amazon Smile  
Angela Crockett  
Bebington Badminton Club  
Co-op Local Community Fund  
CTECH Europe Ltd  
Easy Fundraising  
Keep Safe Solutions  
Kingsley Community School  
Lady C M Bibby  
Medicash Charitable Trust  
New Markets Grant  
PH Holt Foundation  
Philip Smith  
Pilkington General Charity  
Stephen Ross  
Steve Morgan Foundation  
Terry lowry  
Bathgate Charitable Trust  
The Bernard Sunley Charitable Foundation  
The Boshier-Hinton Foundation  
The Charles Brotherton Trust  
The Duchy of Lancaster Benevolent Fund  
The Hedley Foundation  
The John Gilpin Trust  
The Rank Foundation (Pebbles Fund)  
The Red Rose Charitable Trust  
The Rotary Club Of Heswall Trust Fund  
The Whinlatter Fund  
The Zochonis Charitable Trust  
Wirral Council  
Wirral Lions

# BARNSTONDALE CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### Financial review

#### Financial position

Total Income received for unrestricted funds was £528,837 (2020: £313,663) as detailed in the financial statements. This represents a increase of 68.6% compared with the previous year. This was due to the impact of the global pandemic. With the restrictions being lifted in the year it allowed outdoor activities to take place throughout the year and some overnight stays towards the end of the year.

Total income received for Restricted Funds was £32,393 (2020: £89,813) which consisted entirely of donations & grants.

Costs of running the Centre, excluding depreciation of £84,803 (2020: £69,712), was £526,318 (2020: £417,417). The main reason for the increase compared to the previous year, was the tight control of all overheads to minimise the impact of the pandemic during 2020. With the restrictions being lifted, activities were able to take place within the year, increasing the associated costs.

A total of £86,510 (2020: £62,112) was expended in the year on various capital items. The most notable of these were a fencing installed in the woods for £25,404, a new lift installed for £19,589 and a fire alarm system purchased for £23,735.

Overall, there was a net deficit for the year of £-51,383 (2020: deficit £-83,026) arising from unrestricted funds, and a surplus of £1,492 (2020: £-627) from restricted funds, which accumulated to a total deficit of £-49,891 (2020: deficit £-83,653).

When the deficit for the year was subtracted from the total funds brought forward of £1,029,264 this resulted in funds carried forward of £979,373 of which £670,818 is represented by fixed assets.

Bursaries given to users of the Centre in 2021 amounted to £12,027 compared with £6,124 in 2020. 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 £488,447 (2020: £420,249). Of that total, a sum of £90,000 is allocated to a Site Development designated fund, which is set aside towards the replacement of Wirral Block.

Also included in the total is a Building Maintenance Fund with a balance of £50,000, available for any unforeseen expenditure likely to arise.

#### 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 3-6 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:

- A further recurrence of the pandemic, lockdowns or any other restrictions placed on our regular groups or staff.
- Loss of key personnel would be detrimental; however, we consider succession planning as part of our ongoing reviews and we encourage staff training and 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.
- Risks associated with any major site development, resulting in short-term loss of capacity and income.

# BARNSTONDALE CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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.

### Future plans

With the return to a more normal business climate in 2022, the Chief Executive will be able to focus on the key areas identified in the Centre's strategic plan. These include:

- continuing to implement the post-Covid recovery plan to restore confidence among clients and return visitor numbers to pre-pandemic levels
- continued prudent management of cash-flow and reserves
- implementing the approved business strategy
- developing fundraising capacity
- further development of outdoor pursuits, extending the range of activities
- further improvements in the dale
- developing viable plans to replace Wirral Block
- implementing on-line booking
- creating a communications strategy
- implementing bespoke training and CPD plans for all staff
- further develop 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 continued to hold the position during the last year. It is hoped that during 2022, the trustees will continue appropriate recruitment to the board and seek a longer-term resolution for the post of Chair. It is worth noting that those trustees recruited during 2021 have made a valuable contribution to the work of the board, bringing fresh energy and new ideas to Barnstondale. The Trustees would also like to record their thanks to Barbara Weatherill, who left the board in May 2021, for her outstanding contribution over many years.

### 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:

P S Davison

Mrs D Russell

Miss V Shaw

Dr B Weatherill

(Resigned 20 May 2021)

Mrs C V Warbrick

Mr J S Elliott

Mr J A Jenkins

(Appointed 18 March 2021)

Mr D P Griffiths

(Appointed 18 March 2021)

Mr J D Brennan

(Appointed 18 March 2021)



# BARNSTONDALE CENTRE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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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.



Miss V Shaw

Trustee

Dated: 15.13.22

# **BARNSTONDALE CENTRE**

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF BARNSTONDALE CENTRE**

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### **Opinion**

We have audited the financial statements of Barnstondale Centre (the 'Charity') for the year ended 31 December 2021 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 2021 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**

**Chartered Accountants  
Statutory Auditor**

21.03.22

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 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
	Notes					
<b>Income and endowments from:</b>						
Donations and legacies	3	185,729	32,393	218,122	174,708	264,521
Charitable activities	4	311,437	-	311,437	138,168	138,168
Other income	5	31,671	-	31,671	787	787
<b>Total income</b>		<b>528,837</b>	<b>32,393</b>	<b>561,230</b>	<b>89,813</b>	<b>403,476</b>
<b>Expenditure on:</b>						
Raising funds	8	2,208	-	2,208	1,030	1,030
Charitable activities	6	600,256	8,657	608,913	415,894	485,995
Other	11	-	-	-	104	104
<b>Total resources expended</b>		<b>602,464</b>	<b>8,657</b>	<b>611,121</b>	<b>70,101</b>	<b>487,129</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(73,627)</b>	<b>23,736</b>	<b>(49,891)</b>	<b>19,712</b>	<b>(83,653)</b>
Gross transfers between funds		22,244	(22,244)	-	20,339	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(51,383)</b>	<b>1,492</b>	<b>(49,891)</b>	<b>(627)</b>	<b>(83,653)</b>
Fund balances at 1 January 2021		977,604	51,660	1,029,264	52,287	1,112,917
<b>Fund balances at 31 December 2021</b>		<b>926,221</b>	<b>53,152</b>	<b>979,373</b>	<b>51,660</b>	<b>1,029,264</b>

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

All income and expenditure derive from continuing activities.

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

# BARNSTONDALE CENTRE

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	12	670,818	669,109
<b>Current assets</b>			
Stocks	13	1,572	1,733
Debtors	14	42,252	20,400
Cash at bank and in hand		500,040	428,248
		<u>543,864</u>	<u>450,381</u>
<b>Creditors: amounts falling due within one year</b>	16	(187,807)	(46,651)
<b>Net current assets</b>		<u>356,057</u>	<u>403,730</u>
<b>Total assets less current liabilities</b>		<u>1,026,875</u>	<u>1,072,839</u>
<b>Creditors: amounts falling due after more than one year</b>	17	(47,502)	(43,575)
<b>Net assets</b>		<u><u>979,373</u></u>	<u><u>1,029,264</u></u>
<b>Income funds</b>			
Restricted funds	20	53,152	51,660
<u>Unrestricted funds - general</u>			
Designated funds	19	765,379	839,324
General unrestricted funds		<u>160,842</u>	<u>138,280</u>
		<u>926,221</u>	<u>977,604</u>
		<u><u>979,373</u></u>	<u><u>1,029,264</u></u>

The financial statements were approved by the Trustees on 15/3/2022



Miss V Shaw  
Trustee

Company Registration No. 4201418

# BARNSTONDALE CENTRE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from/(absorbed by) operations	24	151,325	(44,833)
<b>Investing activities</b>			
Purchase of tangible fixed assets		(86,510)	(62,111)
Proceeds on disposal of tangible fixed assets		6,350	-
<b>Net cash used in investing activities</b>		(80,160)	(62,111)
<b>Financing activities</b>			
Receipt of bank loans		627	50,000
<b>Net cash generated from financing activities</b>		627	50,000
<b>Net increase/(decrease) in cash and cash equivalents</b>		71,792	(56,944)
Cash and cash equivalents at beginning of year		428,248	485,192
<b>Cash and cash equivalents at end of year</b>		<u>500,040</u>	<u>428,248</u>

# BARNSTONDALE CENTRE

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

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### 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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The 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

The Barnstondale Centre's income was significantly impacted by the Coronavirus with schools and youth groups initially cancelling all visits from March 2020. The impact continued into the start of 2021 and later in the year as new variants were met with repeated restrictions. Even when restrictions were eased, the anxiety surrounding the pandemic continued and school groups remained cautious about committing to residential stays. To mitigate this business risk we developed day visit packages which, although a welcome income, did not generate anywhere near close to the pre-pandemic levels. We maximised our fundraising effort to offset some of the losses we incurred through the lack of school and youth group attendance. The situation so far in 2022 is more positive and we are seeing an increase in bookings and anticipate that income will be more in line with pre-pandemic levels.

The trustees and management have continued to take all possible steps to minimise costs and continue to explore opportunities for new income streams. Our prudent approach in the past has enabled us to draw on our reserves. 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.



# BARNSTONDALE CENTRE

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

### 1 Accounting policies

(Continued)

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.

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

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

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

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.

# BARNSTONDALE CENTRE

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

### 1 Accounting policies

(Continued)

#### 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 the statement of financial activities.

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).

#### 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.

# BARNSTONDALE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### **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.

#### **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.

# BARNSTONDALE CENTRE

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

### 1 Accounting policies

(Continued)

#### 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.

### 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 2021

### 3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	32,754	9,350	42,104	16,057	22,889	38,946
Grants	152,975	23,043	176,018	158,651	66,924	225,575
	<u>185,729</u>	<u>32,393</u>	<u>218,122</u>	<u>174,708</u>	<u>89,813</u>	<u>264,521</u>
<b>Grants receivable for core activities</b>						
Furlough scheme	47,894	-	47,894	139,975	-	139,975
Sports England	-	-	-	8,676	-	8,676
Wirral Borough Council	39,214	-	39,214	10,000	-	10,000
Garfield Weston	-	-	-	-	30,000	30,000
The Steve Morgan Foundation	64,617	-	64,617	-	36,924	36,924
Medicash	-	10,000	10,000	-	-	-
The Hedley Foundation	-	2,000	2,000	-	-	-
Jayne Moore Media Litmitted	-	4,043	4,043	-	-	-
The Boshier Hinton Foundation	-	2,000	2,000	-	-	-
Bernard Sunley Foundation	-	5,000	5,000	-	-	-
Other	1,250	-	1,250	-	-	-
	<u>152,975</u>	<u>23,043</u>	<u>176,018</u>	<u>158,651</u>	<u>66,924</u>	<u>225,575</u>

# BARNSTONDALE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 4 Charitable activities

	Accommodation and sports hire	Tuck shop	Outdoor activities	Telephone and machine receipts	Total 2021
	2021	2021	2021	2021	
	£	£	£	£	£
Charitable activities	157,623	-	-	-	157,623
Sports hall	3,470	-	-	-	3,470
Shop sales	-	153	-	-	153
Other sales	-	-	-	12	12
Outdoor pursuits	-	-	150,179	-	150,179
	<u>161,093</u>	<u>153</u>	<u>150,179</u>	<u>12</u>	<u>311,437</u>

#### Analysis by fund

Unrestricted funds - general	161,093	153	150,179	12	311,437
	<u>161,093</u>	<u>153</u>	<u>150,179</u>	<u>12</u>	<u>311,437</u>

	Accommodation and sports hire	Tuck shop	Outdoor activities	Telephone and machine receipts	Total 2020
	2020	2020	2020	2020	
	£	£	£	£	£
Charitable activities	109,827	-	-	-	109,827
Sports hall	5,100	-	-	-	5,100
Shop sales	-	530	-	-	530
Outdoor pursuits	-	-	22,711	-	22,711
	<u>114,927</u>	<u>530</u>	<u>22,711</u>	<u>-</u>	<u>138,168</u>

#### Analysis by fund

Unrestricted funds - general	114,927	530	22,711	-	138,168
	<u>114,927</u>	<u>530</u>	<u>22,711</u>	<u>-</u>	<u>138,168</u>

# BARNSTONDALE CENTRE

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

### 5 Other income

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Net gain on disposal of tangible fixed assets	6,350	-
Bank interest	321	787
Insurance claim	25,000	-
	<u>31,671</u>	<u>787</u>

### 6 Charitable activities

	Accommodation and sports hire 2021 £	Tuck shop 2021 £	Outdoor activities 2021 £	Total 2021 £
Staff costs	247,716	-	88,768	336,484
Depreciation and impairment	84,803	-	-	84,803
Rent & rates	11,118	-	-	11,118
Insurance	9,510	-	-	9,510
Light & heat	22,977	-	-	22,977
Telephone	1,839	-	-	1,839
Advertising	1,169	-	-	1,169
Sundry	2,489	-	-	2,489
Repairs	20,610	-	-	20,610
Catering	11,841	-	-	11,841
Motor expenses	5,805	-	-	5,805
Outdoor Activities	-	-	6,454	6,454
Cleaning	7,719	-	-	7,719
Training	2,296	-	-	2,296
	<u>429,892</u>	<u>-</u>	<u>95,222</u>	<u>525,114</u>
Share of support costs (see note 7)	38,065	35,451	-	73,516
Share of governance costs (see note 7)	6,996	3,287	-	10,283
	<u>474,953</u>	<u>38,738</u>	<u>95,222</u>	<u>608,913</u>
<b>Analysis by fund</b>				
Unrestricted funds - general	466,296	38,738	95,222	600,256
Restricted funds	8,657	-	-	8,657
	<u>474,953</u>	<u>38,738</u>	<u>95,222</u>	<u>608,913</u>

# BARNSTONDALE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 6 Charitable activities

(Continued)

	Accommodation and sports hire	Tuck shop	Outdoor activities	Total 2020
	2020	2020	2020	
	£	£	£	£
Staff costs	209,914	-	74,676	284,590
Depreciation and impairment	69,712	-	-	69,712
Rent & rates	9,078	-	-	9,078
Insurance	8,999	-	-	8,999
Light & heat	16,115	-	-	16,115
Telephone	1,692	-	-	1,692
Advertising	1,373	-	-	1,373
Sundry	2,503	-	-	2,503
Repairs	15,056	-	-	15,056
Catering	5,986	-	-	5,986
Motor expenses	4,701	-	-	4,701
Outdoor Activities	-	-	2,856	2,856
Cleaning	4,070	-	-	4,070
Shop expenses	-	1,315	-	1,315
Training	1,774	-	-	1,774
	<u>350,973</u>	<u>1,315</u>	<u>77,532</u>	<u>429,820</u>
Share of support costs (see note 7)	33,110	-	6,543	39,653
Share of governance costs (see note 7)	13,796	-	2,726	16,522
	<u>397,879</u>	<u>1,315</u>	<u>86,801</u>	<u>485,995</u>
<b>Analysis by fund</b>				
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 2021

### 7 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	55,558	-	55,558	29,117	-	29,117
Postage & stationery	1,618	-	1,618	959	-	959
Computer costs	12,106	-	12,106	8,245	-	8,245
Hospitality	920	-	920	142	-	142
Bank charges	2,524	-	2,524	132	-	132
Bookkeeping	790	-	790	1,058	-	1,058
Audit fees	-	3,600	3,600	-	3,600	3,600
Legal and professional	-	6,683	6,683	-	12,922	12,922
	<u>73,516</u>	<u>10,283</u>	<u>83,799</u>	<u>39,653</u>	<u>16,522</u>	<u>56,175</u>
Analysed between						
Charitable activities	<u>73,516</u>	<u>10,283</u>	<u>83,799</u>	<u>39,653</u>	<u>16,522</u>	<u>56,175</u>

### 8 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
<u>Fundraising and publicity</u>		
Fundraising costs	2,208	1,030
	<u>2,208</u>	<u>1,030</u>

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration from the Charity during the year.

# BARNSTONDALE CENTRE

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

### 10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Site staff	25	21
Administrative staff	1	1
Management staff	2	2
<b>Total</b>	<b>28</b>	<b>24</b>

### Employment costs

	2021 £	2020 £
Wages and salaries	360,228	288,345
Social security costs	19,255	14,440
Other pension costs	12,559	10,922
<b>Total</b>	<b>392,042</b>	<b>313,707</b>

The management personnel of the charity comprise the trustees, CEO, the operations manager and the finance manager. The total employee benefits (including salaries) of the key management personnel of the charity were £121,850 (2020: £69,224).

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

### 11 Other

	Total £ 2021	Unrestricted funds general 2020
Net loss on disposal of tangible fixed assets	-	104
<b>Total</b>	<b>-</b>	<b>104</b>

# BARNSTONDALE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 12 Tangible fixed assets

	Leasehold land and buildings £	Activity equipment £	Plant, Motor vehicles equipment and IT £	Total £	
<b>Cost</b>					
At 1 January 2021	1,826,875	233,276	201,216	60,373	2,321,740
Additions	25,404	8,823	52,283	-	86,510
Disposals	-	-	(6,158)	(25,000)	(31,158)
At 31 December 2021	1,852,279	242,099	247,341	35,373	2,377,092
<b>Depreciation and impairment</b>					
At 1 January 2021	1,284,116	181,247	138,462	48,804	1,652,629
Depreciation charged in the year	44,772	14,670	16,517	8,844	84,803
Eliminated in respect of disposals	-	-	(6,158)	(25,000)	(31,158)
At 31 December 2021	1,328,888	195,917	148,821	32,648	1,706,274
<b>Carrying amount</b>					
At 31 December 2021	523,391	46,182	98,520	2,725	670,818
At 31 December 2020	542,759	52,028	62,753	11,569	669,109

# BARNSTONDALE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 13 Stocks

	2021 £	2020 £
Finished goods and goods for resale	1,572	1,733

### 14 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	32,330	2,115
Other debtors	318	5,834
Prepayments and accrued income	9,604	12,451
	42,252	20,400

### 15 Loans and overdrafts

	2021 £	2020 £
Bank loans	50,627	50,000
Payable within one year	3,125	6,425
Payable after one year	47,502	43,575
Amounts included above which fall due after five years:		
Payable by instalments	22,502	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 has now been extended to 10 years. This can be paid back earlier with no early repayment charge.

No repayments are due until 13 months since the loan was taken out, this has been extended in the year with repayments now to begin July 2022, with interest now being charged monthly on the balance.

# BARNSTONDALE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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

	Notes	2021 £	2020 £
Bank loans	15	3,125	6,425
Other taxation and social security		20,047	3,872
Deferred income	18	36,663	2,680
Trade creditors		2,935	3,950
Other creditors		106,309	21,352
Accruals and deferred income		18,728	8,372
		<u>187,807</u>	<u>46,651</u>

### 17 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Bank loans	15	<u>47,502</u>	<u>43,575</u>

### 18 Deferred income

	2021 £	2020 £
Arising from Sports hall income	<u>36,663</u>	<u>2,680</u>

# BARNSTONDALE CENTRE

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

### 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 current year funds

	Balance at 1 January 2021	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£
Building maintenance fund	88,875	-	(38,875)	50,000
Site development fund	125,000	-	(35,000)	90,000
Site building and equipment	625,449	(82,700)	82,630	625,379
	<u>839,324</u>	<u>(82,700)</u>	<u>8,755</u>	<u>765,379</u>

#### Movement in comparative 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 2021

#### 20 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 current year funds

	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Other funds	7,998	32,393	(6,554)	(22,244)	11,593
Acorn building 2	43,662	-	(2,103)	-	41,559
	<u>51,660</u>	<u>32,393</u>	<u>(8,657)</u>	<u>(22,244)</u>	<u>53,152</u>

##### Movement in comparative 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>

#### 21 Analysis of net assets between funds

	Unrestricted 2021	Restricted 2021	Total 2021	Unrestricted 2020	Restricted 2020	Total 2020
	£	£	£	£	£	£
Fund balances at 31 December 2021 are represented by:						
Tangible assets	629,259	41,559	670,818	625,447	43,662	669,109
Current assets/ (liabilities)	344,464	11,593	356,057	395,732	7,998	403,730
Long term liabilities	(47,502)	-	(47,502)	(43,575)	-	(43,575)
	<u>926,221</u>	<u>53,152</u>	<u>979,373</u>	<u>977,604</u>	<u>51,660</u>	<u>1,029,264</u>

# BARNSTONDALE CENTRE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 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:

	2021 £	2020 £
Within one year	2,500	2,500
Between two and five years	10,000	10,000
In over five years	40,000	42,500
	<u>52,500</u>	<u>55,000</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 2021

### 23 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

24 Cash generated from operations	2021 £	2020 £
Deficit for the year	(49,891)	(83,653)
Adjustments for:		
(Gain)/loss on disposal of tangible fixed assets	(6,350)	104
Depreciation and impairment of tangible fixed assets	84,803	69,712
Movements in working capital:		
Decrease in stocks	161	1,514
(Increase)/decrease in debtors	(21,854)	1,308
Increase/(decrease) in creditors	110,473	(36,098)
Increase in deferred income	33,983	2,280
<b>Cash generated from/(absorbed by) operations</b>	<b>151,325</b>	<b>(44,833)</b>

### 25 Analysis of changes in net funds

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	428,248	71,792	500,040
Loans falling due within one year	(6,425)	3,300	(3,125)
Loans falling due after more than one year	(43,575)	(3,927)	(47,502)
	<u>378,248</u>	<u>71,165</u>	<u>449,413</u>

