

# THE PENDRAGON COMMUNITY TRUST

England & Wales · Charity number 1090185

## Details

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Other names	PENDRAGON
Status	Registered
Legal form	Charitable company
Company number	<a href="#">04132652</a>
Registered	2002-01-22
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Pendragon Sensory Centre Omega Business Village Thurston Road Northallerton DL6 2NL
Phone	01609775122
Email	<a href="mailto:masonsgarth@aol.com">masonsgarth@aol.com</a>
Website	<a href="http://www.pendragon-ct.org">www.pendragon-ct.org</a>

## Activities

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**Objects:** THE RELIEF OF ADULTS AND YOUNG PERSONS WITH SPECIAL NEEDS INCLUDING THEIR FAMILIES AND CARERS, INCLUDING THOSE WITH MODERATE TO PROFOUND IMPAIRMENTS HANDICAPS AND DISABILITIES BY:1) ESTABLISHING A RESIDENTIAL COMMUNITY IN THE NORTH OF ENGLAND FOR THE BENEFICIARIES AND THEIR CARERS.2) PROVIDING OR MAKING AVAILABLE A RANGE OF EDUCATIONAL, DEVELOPMENTAL, CREATIVE AND RECREATIONAL OPPORTUNITIES FOR THE BENEFICIARIES.3) CREATING A SPIRITUAL, CARING, STIMULATING AND INSPIRING ENVIRONMENT IN WHICH THE BENEFICIARIES AND THEIR CARERS CAN LIVE RICH AND FULFILLING LIVES.

**Activities:** Pendragon Community Trust seeks to establish a quality day time service for those with profound learning disabilities which is focused on a sensory centre that provides a stimulating range of therapeutic and development activities and support for both adults and children.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Disability
- **Who:** Children/young People, People With Disabilities

## Geography

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- North Yorkshire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£127,143	£176,566	-	-
2023-12-31	£111,818	£124,908	-	-
2022-12-31	£109,910	£123,047	-	-
2021-12-31	£79,897	£98,802	-	-
2020-12-31	£49,479	£59,150	-	-

## Trustees

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Name	Role	Appointed
DAVID ARNOLD KERFOOT		
David Hoggett		2020-09-08
Eleanor Jane Wade		2024-03-19
Emma Louise Wright		2024-03-19
John Douglas Wentworth		2025-07-09
Jonathan Fry		2022-11-29
Leslie Kirby		2020-09-08
Paul Sleight		2025-07-09

**THE PENDRAGON COMMUNITY TRUST**

England & Wales - Charity number 1090185

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# Accounts

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Charity registration number 1090185 (England and Wales)

Company registration number 04132652

**THE PENDRAGON COMMUNITY TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**



# THE PENDRAGON COMMUNITY TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr L Kirby Mr S H Palczynski Mr Jonathan Fry Mr D A Kerfoot CBE DL Mr D W Hoggett Mrs E Wade Mrs E Wright Mr P Sleight Mr J Wentworth	(Appointed 19 March 2024) (Appointed 19 March 2024) (Appointed 8 July 2025) (Appointed 8 July 2025)
<b>Charity number (England and Wales)</b>	1090185	
<b>Company number</b>	04132652	
<b>Principal address</b>	Unit 15 Omega Business Village Thurston Road Northallerton North Yorkshire DL6 2NL	
<b>Registered office</b>	Unit 15 Omega Business Village Thurston Road Northallerton North Yorkshire DL6 2NL	
<b>Independent examiner</b>	Deborah Fletcher-McVay FCA Xeinadin Trinity House Trinity House Thurston Road Northallerton DL6 2NA	

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# THE PENDRAGON COMMUNITY TRUST

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# THE PENDRAGON COMMUNITY TRUST

## CHAIRPERSON'S STATEMENT 2024

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### **1. Introduction**

As Chairperson of the Pendragon Community Trust, I am pleased to present our annual statement for 2024. The Trust continues to provide essential services to children and adults with learning disabilities across North Yorkshire. Our Multi-Sensory Centre in Northallerton offers a safe, inclusive space for individuals with additional needs, their families, and carers. Equipped with hoisting and changing facilities, the centre offers a range of sensory experiences and therapeutic activities aimed at enhancing development and well-being.

#### **2. Event Highlights**

This year, the 10K Pendragon Run was a major success, with the largest number of entrants since its inception. This reflects the strong support of the local community and their commitment to our cause. We look forward to building on this success in future events.

#### **3. IT Infrastructure Updates**

Since becoming Chairperson, much of my focus has been on updating the Trust's IT infrastructure with the invaluable support of Razorblue, an IT firm based in Catterick Garrison. Razorblue specialises in providing managed IT services, including cloud solutions and cybersecurity. Their guidance has been instrumental in modernising our systems and preparing the Trust for future technological demands.

In 2024, we successfully introduced a SharePoint environment to streamline operations. SharePoint has enabled better collaboration among staff and Trustees, ensuring secure document sharing and improved workflow efficiency. This platform is helping us to enhance our governance processes while supporting staff in their day-to-day roles.

#### **4. Security Enhancements**

We have also deployed Mimecast, a leading email security service. Mimecast plays a crucial role in protecting the Trust from cyber threats, including phishing and malware attacks. This has strengthened our communication security and ensured that sensitive information remains protected.

Furthermore, we have created confidential email addresses for all Trustees and staff, and have reviewed our compliance policies, including the use of mobile devices by staff, to maintain the highest standards of security and operational integrity.

#### **5. Financial Review**

On the financial front, it is encouraging to see that the Trust continues to maintain financial reserves. However, in the year ahead, we will focus on increasing our fundraising activities to ensure that the running costs of the charity are adequately supported. This includes revenue generated through the centre's activities. Our aim is to keep the cost of our services as low as realistically possible while providing a high-quality experience for our users. We are deeply grateful to all those who donate and support the Pendragon Community Trust; their contributions are vital to the continuation of our important work.

Kate Ross, who joined us in 2024 as our Accounts and Finance Manager, is performing an important role in helping us manage our budgeting, financial reporting, and forecasting. Her work is supporting the Trust in maintaining sound financial practices as we continue to plan for the future.

# THE PENDRAGON COMMUNITY TRUST

## CHAIRPERSON'S STATEMENT 2024 (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### **6. Trustee Appointments**

We are delighted to welcome Emma Wright and Eleanor Wade as new Trustees this year. Both Emma and Eleanor bring fresh energy and significant experience in promotion and fundraising, which we believe will be instrumental in driving the Trust forward. Their contributions will be key to expanding our fundraising efforts and raising the profile of the Trust as we look to broaden our impact.

#### **7. Board Priorities for 2025**

Looking ahead to 2025, one of our priorities will be the appointment of additional Trustees to strengthen our board. This will help ensure we have the capacity and expertise to continue delivering on our mission and managing the ongoing development of the Trust.

#### **8. Staff Contracts**

This year, we have also undertaken a thorough review of the employment contracts for all existing staff. These contracts have been updated to reflect the latest legislative requirements, ensuring that our policies and practices are in full compliance with current employment law. This review has helped to ensure that we continue to provide a supportive and fair working environment for all members of our team.

#### **9. Closing Remarks**

I would like to extend my thanks to our Centre Manager, Julia Downes, and her dedicated team, whose hard work and professionalism are vital to the success of our day-to-day operations. I would also like to express my gratitude to all our Trustees for their ongoing commitment and strategic guidance.

With the continued support of our community and the dedication of our staff and Trustees, I am confident that we are well-positioned to meet the challenges and opportunities that lie ahead.

Thank you for your continued support.



.....

Jonathan Fry

**Chairperson and Trustee**

Date: .....

# THE PENDRAGON COMMUNITY TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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The Trustees present their annual report and financial statements for the year ended 31 December 2024.

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 Memorandum and Articles of Association 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).

#### **Objectives and activities**

The Pendragon Community Trust has established a local non-residential facility for people with special needs. The trust has constructed a purpose built sensory centre to provide stimulation to those with profound learning difficulties, which opened in July 2016.

The trustees and staff work together to develop the charity's strategic plan, from which priorities are set and specific work plans devised. Throughout this process the trustees have regard to the charity commission's guidance on public benefit and ensure that all services meet those criteria.

The Pendragon Community Trust aims to provide a quality day service for those with more profound learning disabilities which is focused on a Sensory Centre that provides a stimulating range of therapeutic and developmental activities and support for both adults and children by creating a spiritual, caring, stimulating and inspiring environment in which the beneficiaries and their carers can live rich and fulfilling lives.

#### **Public benefit statement**

The Centre has now over 2,000 individuals who have used the facility since it was opened in July 2016. They come from as far as Hartlepool in the North to Wakefield in the South. The ratio between adult and children with special needs who attend the Centre remains at 2:1.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Achievements and performance**

Bookings of the Sensory Room and income derived from functions remained similar to the previous year. Donations make up the remainder of income resources, and have increased this year due to more one off donations being received. The Trustees acknowledge the positive effect of the 10K Northallerton run on both incoming resources and publicity for the charity, this is expected to continue going forwards as the event grows in future years.

#### **Financial review**

The charity generated income in the year of £127,143 (2023 - £111,818) and incurred expenditure of £176,566 (2023 - £124,908), resulting in net expenditure reported of £49,423 (2023 - £13,090).

As at 31 December 2024 the charity's total funds amounted to £460,206 (2023 - £509,629). Cash reserves were £203,730 as at the year-end (2023 - £228,929).

#### **Reserves policy**

The usual policy set by the trustees is for reserves to be maintained equivalent to 6 months of operating expenses. The amount is calculated using the forecast budget expenditure for the financial year ahead. The trustees believe that this would enable the trust to continue its core services and obligations in the event of a sudden loss of funding. Free reserves accumulated in excess of the minimum can be used at the discretion of the trustees for the development of the trust. The policy is reviewed annually.

# THE PENDRAGON COMMUNITY TRUST

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

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### *Financial risk management*

The directors have reviewed the major strategic, business and operational risks which the company faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to mitigate those risks. Rigorous control of actual expenditure against budgeted costs are reviewed at each trustees meeting with a view to controlling any overspend.

#### **Structure, governance and management**

The charity is a company limited by guarantee without share capital and is therefore governed by a Memorandum and Articles of Association.

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:

Mrs E Averis	(Resigned 30 June 2025)
Mr L Kirby	
Mr S H Palczynski	
Mr Jonathan Fry	
Mr D A Kerfoot CBE DL	
Mr D W Hoggett	
Mr M J Searle	(Resigned 31 December 2024)
Mrs E Wade	(Appointed 19 March 2024)
Mrs E Wright	(Appointed 19 March 2024)
Mr P Sleight	(Appointed 8 July 2025)
Mr J Wentworth	(Appointed 8 July 2025)

#### *Recruitment and appointment of trustees*

The directors of the company are also charity trustees for the purpose of charity law under the company's Articles. The minimum number of trustees is three (2023: 3). Trustees are recruited through a variety of sources and means but mainly due to the extensive contacts and networks of the office of the trustees. A role description has been prepared for those interested in becoming a trustee.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

When a potential trustee is identified, the Board of Trustees will then meet with the individual to discuss the role further. The individual will be briefed on the work of the trust, shown relevant foundation paperwork (ie Memorandum of Association) and taken to see the project to learn more. Following this the candidate will be invited to attend part of a trustees' meeting. If the trustees are in agreement, then the candidate will be formally offered the role and asked to consider becoming a trustee. If they accept, they will then be fully appointed at the next trustees' meeting. A process of induction then follows as the individual begins to get involved in the work of the Trust, making us of their unique skills and relevant networks.

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

*Leslie Kirby*

Mr L Kirby  
**Trustee**

18 September 2025

# THE PENDRAGON COMMUNITY TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE PENDRAGON COMMUNITY TRUST

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I report to the Trustees on my examination of the financial statements of The Pendragon Community Trust for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

As the Trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

*Deborah Fletcher-McVay*

#### **Deborah Fletcher-McVay FCA**

Xeinadin  
Trinity House  
Thurston Road  
Northallerton  
North Yorkshire  
DL6 2NA  
Date: .....

# THE PENDRAGON COMMUNITY TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and legacies	2	49,946	-	49,946	35,657	-	35,657
Charitable activities	3	65,330	-	65,330	69,209	-	69,209
Other trading activities	4	6,571	-	6,571	2,724	-	2,724
Investments	5	5,296	-	5,296	4,228	-	4,228
<b>Total income</b>		<b>127,143</b>	<b>-</b>	<b>127,143</b>	<b>111,818</b>	<b>-</b>	<b>111,818</b>
<b>Expenditure on:</b>							
Raising funds	6	19,503	-	19,503	12,301	-	12,301
Charitable activities	7	156,548	515	157,063	112,607	-	112,607
<b>Total expenditure</b>		<b>176,051</b>	<b>515</b>	<b>176,566</b>	<b>124,908</b>	<b>-</b>	<b>124,908</b>
<b>Net expenditure and movement in funds</b>		<b>(48,908)</b>	<b>(515)</b>	<b>(49,423)</b>	<b>(13,090)</b>	<b>-</b>	<b>(13,090)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2024		509,114	515	509,629	522,204	515	522,719
<b>Fund balances at 31 December 2024</b>		<b>460,206</b>	<b>-</b>	<b>460,206</b>	<b>509,114</b>	<b>515</b>	<b>509,629</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.

# THE PENDRAGON COMMUNITY TRUST

## BALANCE SHEET

AS AT 31 DECEMBER 2024

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		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		256,671		278,546
<b>Current assets</b>					
Debtors	11	7,554		9,296	
Cash at bank and in hand		203,730		228,929	
		211,284		238,225	
<b>Creditors: amounts falling due within one year</b>	12	(7,749)		(7,142)	
<b>Net current assets</b>			203,535		231,083
<b>Total assets less current liabilities</b>			460,206		509,629
<b>Net assets</b>			460,206		509,629
<b>Income funds</b>					
Restricted funds	13		-		515
Unrestricted funds			460,206		509,114
			460,206		509,629

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the Trustees on 18 September 2025

*Leslie Kirby*

Mr L Kirby  
Trustee

Company registration number 04132652 (England and Wales)

# THE PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

##### Charity information

The Pendragon Community Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 15 Omega Business Village, Thurston Road, Northallerton, North Yorkshire, DL6 2NL.

Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 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 or grantors 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.

#### 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.

Grant income is recognised when receivable except when the donor imposes conditions which have yet to be fulfilled before the charity becomes entitled to use such income.

# THE PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### 1 Accounting policies

(Continued)

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when either the donor specifies that the grant or donation must only be used in future periods, or the donor has imposed conditions which must be met before the charity has an unconditional entitlement.

Where the charity organises an event to be undertaken in a future period, any income relating to that event is carried forward until the period in which the event is undertaken.

Investment income, in the form of investment interest, is recognised when receivable by the charity.

#### 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.

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

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements, including Independent Examination/audit, strategic management and trustees' meetings and reimbursed expenses.

#### 1.6 Tangible fixed assets

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

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

Leasehold land and buildings	2% straight line
Fixtures and fittings	10% straight line
Equipment	20% straight line

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.

#### 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 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.

# THE PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

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

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

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

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans 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.

#### 1.10 Retirement benefits

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

### 2 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	49,946	35,657
	<u>          </u>	<u>          </u>
<b>Donations and gifts</b>		
Donations	9,062	6,767
Income from 10k run	40,884	28,890
	<u>          </u>	<u>          </u>
	49,946	35,657
	<u>          </u>	<u>          </u>

# THE PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 3 Income from charitable activities

	2024 £	2023 £
Sensory room bookings	65,330	69,209
	<u>65,330</u>	<u>69,209</u>
<b>Analysis by fund</b>		
Unrestricted funds	65,330	69,209
	<u>65,330</u>	<u>69,209</u>

### 4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Cafe and other trading centre income	5,783	2,724
Fundraising events	788	-
	<u>6,571</u>	<u>2,724</u>
Other trading activities	6,571	2,724
	<u>6,571</u>	<u>2,724</u>

### 5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	5,296	4,228
	<u>5,296</u>	<u>4,228</u>

### 6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Other fundraising costs	18,304	10,679
	<u>18,304</u>	<u>10,679</u>
<b>Trading costs</b>		
Cafe purchases	1,199	1,622
	<u>1,199</u>	<u>1,622</u>
Total costs	19,503	12,301
	<u>19,503</u>	<u>12,301</u>

# THE PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 7 Expenditure on charitable activities

	2024 £	2023 £
<b>Direct costs</b>		
Staff costs	93,081	70,063
Depreciation and impairment	23,282	23,001
Property costs and repairs	17,005	12,643
Office costs	16,049	4,421
Governance costs	2,771	2,479
Support costs	4,875	-
	<u>157,063</u>	<u>112,607</u>
<b>Analysis by fund</b>		
Unrestricted funds	156,548	112,607
Restricted funds	515	-
	<u>157,063</u>	<u>112,607</u>

Governance costs include fees payable to the independent examiner of £2,100 (2023: £1,784) for the preparation and independent examination of the accounts, as well as £671 (2023: £695) for other services.

### 8 Trustees

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

### 9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	6	6
	<u>6</u>	<u>6</u>
<b>Employment costs</b>		
	2024 £	2023 £
Wages and salaries	89,985	68,061
Other pension costs	3,096	2,002
	<u>93,081</u>	<u>70,063</u>

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

# THE PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 10 Tangible fixed assets

	Leasehold land and buildings	Fixtures and fittings	Equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2024	296,700	150,586	36,032	483,318
Additions	-	-	1,408	1,408
At 31 December 2024	296,700	150,586	37,440	484,726
<b>Depreciation and impairment</b>				
At 1 January 2024	52,841	121,926	30,005	204,772
Depreciation charged in the year	5,934	15,059	2,290	23,283
At 31 December 2024	58,775	136,985	32,295	228,055
<b>Carrying amount</b>				
At 31 December 2024	237,925	13,601	5,145	256,671
At 31 December 2023	243,859	28,660	6,027	278,546

The trust holds a 1,000 year lease on the unit having paid £120,000 rental premium. A yearly rent of £1 per annum is payable. The lease elapses in 3005.

#### 11 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	4,469	7,593
Prepayments and accrued income	3,085	1,703
	7,554	9,296

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

	2024	2023
	£	£
Other taxation and social security	3,597	3,716
Trade creditors	1,063	292
Other creditors	464	185
Accruals	2,625	2,949
	7,749	7,142

# THE PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Resources expended	At 31 December 2024
	£	£	£
Donations for fixed assets	515	(515)	-
	<u>515</u>	<u>(515)</u>	<u>-</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Resources expended</b>	<b>At 31 December 2023</b>
	£	£	£
Donations for fixed assets	515	-	515
	<u>515</u>	<u>-</u>	<u>515</u>

The restricted fund is for donations for specific fixed asset additions for the Centre. £515 was received previously for the purchase of interactive bats and equipment, this fund has been fully expended.

#### 14 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
<b>At 31 December 2024:</b>			
Tangible assets	256,671	-	256,671
Current assets/(liabilities)	203,535	-	203,535
	<u>460,206</u>	<u>-</u>	<u>460,206</u>
	<u>460,206</u>	<u>-</u>	<u>460,206</u>
	<b>Unrestricted funds 2023</b>	<b>Restricted funds 2023</b>	<b>Total 2023</b>
	£	£	£
<b>At 31 December 2023:</b>			
Tangible assets	278,546	-	278,546
Current assets/(liabilities)	230,568	515	231,083
	<u>509,114</u>	<u>515</u>	<u>509,629</u>
	<u>509,114</u>	<u>515</u>	<u>509,629</u>

#### 15 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

## Document Activity Report

**Document Sent** Thu, 18 Sep 2025 10:58:20 GMT

**Document E-Sign Status** E-Signed

### E-Sign Activity Summary

Deborah Fletcher-McVay E-Signed

Jonathan Fry E-Signed

Leslie Kirby E-Signed

### Document Activity History

Document history shows most recent activity first

<b>Date</b>	<b>Activity</b>
Wed, 24 Sep 2025 07:33:40 GMT	Jonathan Fry Approved the document
Fri, 19 Sep 2025 08:33:52 GMT	Leslie Kirby Approved the document

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**THE PENDRAGON COMMUNITY TRUST**

England & Wales - Charity number 1090185

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# Accounts

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**Charity registration number 1090185**

**Company registration number 04132652 (England and Wales)**

**THE PENDRAGON COMMUNITY TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

# THE PENDRAGON COMMUNITY TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mrs E Averis Mr L Kirby Mr S H Palczynski Mr J Fry Mr D A Kerfoot CBE DL Mr D W Hoggett Mr M J Searle Mrs E Wade Mrs E Wright	(Appointed 19 March 2024) (Appointed 19 March 2024)
<b>Charity number</b>	1090185	
<b>Company number</b>	04132652	
<b>Principal address</b>	Unit 15 Omega Business Village Thurston Road Northallerton North Yorkshire DL6 2NL	
<b>Registered office</b>	Unit 15 Omega Business Village Thurston Road Northallerton North Yorkshire DL6 2NL	
<b>Independent examiner</b>	Deborah Fletcher-McVay FCA Xeinaidin Accountants Oak House, Market Place Bedale North Yorkshire DL8 1AQ	

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# THE PENDRAGON COMMUNITY TRUST

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Trustees' report	3 - 4
Independent examiner's report	5
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Balance sheet	7
Notes to the financial statements	8 - 15

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# **THE PENDRAGON COMMUNITY TRUST**

## **CHAIRPERSON'S STATEMENT 2023**

***FOR THE YEAR ENDED 31 DECEMBER 2023***

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### **1. Introduction**

As Chairperson of the Pendragon Community Trust, I am pleased to present our annual statement for 2023. The Trust continues to provide essential services to children and adults with learning disabilities across North Yorkshire. Our Multi-Sensory Centre in Northallerton offers a safe, inclusive space for individuals with additional needs, their families, and carers. Equipped with hoisting and changing facilities, the centre offers a range of sensory experiences and therapeutic activities aimed at enhancing development and well-being.

### **2. Event Highlights**

This year, the 10K Pendragon Run was a major success, with the largest number of entrants since its inception. This reflects the strong support of the local community and their commitment to our cause. We look forward to building on this success in future events.

### **3. IT Infrastructure Updates**

Since becoming Chairperson, much of my focus has been on updating the Trust's IT infrastructure with the invaluable support of Razorblue, an IT firm based in Catterick Garrison. Razorblue specialises in providing managed IT services, including cloud solutions and cybersecurity. Their guidance has been instrumental in modernising our systems and preparing the Trust for future technological demands.

Since the year end, we successfully introduced a SharePoint environment to streamline operations. SharePoint has enabled better collaboration among staff and Trustees, ensuring secure document sharing and improved workflow efficiency. This platform is helping us to enhance our governance processes while supporting staff in their day-to-day roles.

### **4. Security Enhancements**

We have also deployed Mimecast, a leading email security service. Mimecast plays a crucial role in protecting the Trust from cyber threats, including phishing and malware attacks. This has strengthened our communication security and ensured that sensitive information remains protected.

Furthermore, we have created confidential email addresses for all Trustees and staff, and have reviewed our compliance policies, including the use of mobile devices by staff, to maintain the highest standards of security and operational integrity.

### **5. Financial Review**

On the financial front, it is encouraging to see that the Trust continues to maintain financial reserves. However, in the year ahead, we will focus on increasing our fundraising activities to ensure that the running costs of the charity are adequately supported. This includes revenue generated through the centre's activities. Our aim is to keep the cost of our services as low as realistically possible while providing a high-quality experience for our users. We are deeply grateful to all those who donate and support the Pendragon Community Trust; their contributions are vital to the continuation of our important work.

Kate Ross, who has joined us in 2024 as our Accounts and Finance Manager, is performing an important role in helping us manage our budgeting, financial reporting, and forecasting. Her work is supporting the Trust in maintaining sound financial practices as we continue to plan for the future.

# THE PENDRAGON COMMUNITY TRUST

## CHAIRPERSON'S STATEMENT 2023 (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### **6. Trustee Appointments**

We are delighted to welcome Emma Wright and Eleanor Wade as new Trustees this year. Both Emma and Eleanor bring fresh energy and significant experience in promotion and fundraising, which we believe will be instrumental in driving the Trust forward. Their contributions will be key to expanding our fundraising efforts and raising the profile of the Trust as we look to broaden our impact.

### **7. Future Board Priorities**

Looking ahead to 2025, one of our priorities will be the appointment of additional Trustees to strengthen our board. This will help ensure we have the capacity and expertise to continue delivering on our mission and managing the ongoing development of the Trust.

### **8. Staff Contracts**

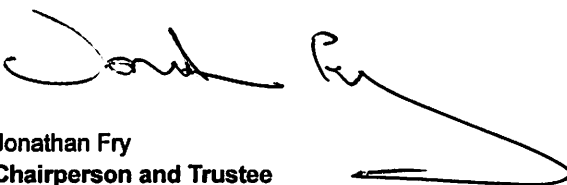
This year, we have also undertaken a thorough review of the employment contracts for all existing staff. These contracts have been updated to reflect the latest legislative requirements, ensuring that our policies and practices are in full compliance with current employment law. This review has helped to ensure that we continue to provide a supportive and fair working environment for all members of our team.

### **9. Closing Remarks**

I would like to extend my thanks to our Centre Manager, Julia Downes, and her dedicated team, whose hard work and professionalism are vital to the success of our day-to-day operations. I would also like to express my gratitude to all our Trustees for their ongoing commitment and strategic guidance.

With the continued support of our community and the dedication of our staff and Trustees, I am confident that we are well-positioned to meet the challenges and opportunities that lie ahead.

Thank you for your continued support.

  
Jonathan Fry  
Chairperson and Trustee

Date: 25 September 2024

# THE PENDRAGON COMMUNITY TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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The Trustees present their annual report and financial statements for the year ended 31 December 2023.

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 Memorandum and Articles of Association 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).

#### **Objectives and activities**

The Pendragon Community Trust has established a local non-residential facility for people with special needs. The trust has constructed a purpose built sensory centre to provide stimulation to those with profound learning difficulties, which opened in July 2016.

The trustees and staff work together to develop the charity's strategic plan, from which priorities are set and specific work plans devised. Throughout this process the trustees have regard to the charity commission's guidance on public benefit and ensure that all services meet those criteria.

The Pendragon Community Trust aims to provide a quality day service for those with more profound learning disabilities which is focused on a Sensory Centre that provides a stimulating range of therapeutic and developmental activities and support for both adults and children by creating a spiritual, caring, stimulating and inspiring environment in which the beneficiaries and their carers can live rich and fulfilling lives.

#### **Public benefit statement**

The Centre has now over 2,000 individuals who have used the facility since it was opened in July 2016. They come from as far as Hartlepool in the North to Wakefield in the South. The ratio between adult and children with special needs who attend the Centre remains at 2:1.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Achievements and performance**

As mentioned in the Chairperson's report, activities have increased during the year. Bookings of the Sensory Room and income derived from functions were up £12,763. Donations make up the remainder of income resources, and have decreased this year due to fewer one off donations being received. The Trustees acknowledge the positive effect of the 10K Northallerton run on both incoming resources and publicity for the charity, this is expected to continue going forwards as the event grows in future years.

#### **Financial review**

The charity generated income in the year of £111,818 (2022 - £109,910) and incurred expenditure of £124,908 (2022 - £123,047), resulting in net expenditure reported of £13,090 (2022 - £13,137).

As at 31 December 2023 the charity's total funds amounted to £509,629 (2022 - £522,719). Cash reserves were £228,929 as at the year-end (2022 - £225,580).

#### **Reserves policy**

The usual policy set by the trustees is for reserves to be maintained equivalent to 6 months of operating expenses. The amount is calculated using the forecast budget expenditure for the financial year ahead. The trustees believe that this would enable the trust to continue its core services and obligations in the event of a sudden loss of funding. Free reserves accumulated in excess of the minimum can be used at the discretion of the trustees for the development of the trust. The policy is reviewed annually.

# THE PENDRAGON COMMUNITY TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### *Financial risk management*

The directors have reviewed the major strategic, business and operational risks which the company faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to mitigate those risks. Rigorous control of actual expenditure against budgeted costs are reviewed at each trustees meeting with a view to controlling any overspend.

### **Structure, governance and management**

The charity is a company limited by guarantee without share capital and is therefore governed by a Memorandum and Articles of Association.

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:

Mrs E Averis  
Mr L Kirby  
Mr S H Palczynski  
Mr J Fry  
Mr D A Kerfoot CBE DL  
Mr D W Hoggett  
Mr M J Searle  
Mrs E Wade  
Mrs E Wright

(Appointed 19 March 2024)

(Appointed 19 March 2024)

### *Recruitment and appointment of trustees*

The directors of the company are also charity trustees for the purpose of charity law under the company's Articles. The minimum number of trustees is three (2022: 3). Trustees are recruited through a variety of sources and means but mainly due to the extensive contacts and networks of the office of the trustees. A role description has been prepared for those interested in becoming a trustee.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

When a potential trustee is identified, the Board of Trustees will then meet with the individual to discuss the role further. The individual will be briefed on the work of the trust, shown relevant foundation paperwork (ie Memorandum of Association) and taken to see the project to learn more. Following this the candidate will be invited to attend part of a trustees' meeting. If the trustees are in agreement, then the candidate will be formally offered the role and asked to consider becoming a trustee. If they accept, they will then be fully appointed at the next trustees' meeting. A process of induction then follows as the individual begins to get involved in the work of the Trust, making us of their unique skills and relevant networks.

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



Mr L Kirby  
Trustee

25 September 2024

# THE PENDRAGON COMMUNITY TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE PENDRAGON COMMUNITY TRUST

---

I report to the Trustees on my examination of the financial statements of The Pendragon Community Trust for the year ended 31 December 2023.

#### Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

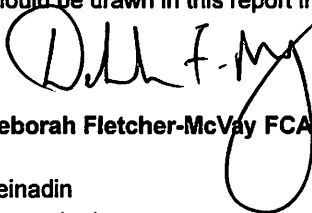
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act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

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Deborah Fletcher-McVay FCA**

Xeinadin  
Accountants  
Oak House, Market Place  
Bedale  
North Yorkshire  
DL8 1AQ

Dated: 27 September 2024

# THE PENDRAGON COMMUNITY TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	2	35,657	-	35,657	47,330	3,100	50,430
Charitable activities	3	69,209	-	69,209	56,446	-	56,446
Other trading activities	4	2,724	-	2,724	2,180	-	2,180
Investments	5	4,228	-	4,228	854	-	854
<b>Total income</b>		<b>111,818</b>	<b>-</b>	<b>111,818</b>	<b>106,810</b>	<b>3,100</b>	<b>109,910</b>
<b>Expenditure on:</b>							
Raising funds	6	12,301	-	12,301	9,907	-	9,907
Charitable activities	7	112,607	-	112,607	111,126	-	111,126
Other expenditure	10	-	-	-	2,014	-	2,014
<b>Total expenditure</b>		<b>124,908</b>	<b>-</b>	<b>124,908</b>	<b>123,047</b>	<b>-</b>	<b>123,047</b>
<b>Net expenditure</b>		<b>(13,090)</b>	<b>-</b>	<b>(13,090)</b>	<b>(16,237)</b>	<b>3,100</b>	<b>(13,137)</b>
Transfers between funds		-	-	-	2,585	(2,585)	-
<b>Net movement in funds</b>		<b>(13,090)</b>	<b>-</b>	<b>(13,090)</b>	<b>(13,652)</b>	<b>515</b>	<b>(13,137)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 January 2023		522,204	515	522,719	535,856	-	535,856
<b>Fund balances at 31 December 2023</b>		<b>509,114</b>	<b>515</b>	<b>509,629</b>	<b>522,204</b>	<b>515</b>	<b>522,719</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.

# THE PENDRAGON COMMUNITY TRUST

## BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		278,546		301,547
<b>Current assets</b>					
Debtors	12	9,296		9,443	
Cash at bank and in hand		228,929		225,580	
		<u>238,225</u>		<u>235,023</u>	
<b>Creditors: amounts falling due within one year</b>	13	(7,142)		(13,851)	
<b>Net current assets</b>			231,083		221,172
<b>Total assets less current liabilities</b>			<u>509,629</u>		<u>522,719</u>
<b>Net assets</b>			<u>509,629</u>		<u>522,719</u>
<b>Income funds</b>					
Restricted funds	15		515		515
Unrestricted funds			509,114		522,204
			<u>509,629</u>		<u>522,719</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the Trustees on 25 September 2024

  
Mr L Kirby  
Trustee

Company registration number 04132652 (England and Wales)

# THE PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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### **1 Accounting policies**

#### **Charity information**

The Pendragon Community Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 15 Omega Business Village, Thurston Road, Northallerton, North Yorkshire, DL6 2NL.

Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### **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 or grantors 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.

#### **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.

Grant income is recognised when receivable except when the donor imposes conditions which have yet to be fulfilled before the charity becomes entitled to use such income.

# THE PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1 Accounting policies (Continued)

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when either the donor specifies that the grant or donation must only be used in future periods, or the donor has imposed conditions which must be met before the charity has an unconditional entitlement.

Where the charity organises an event to be undertaken in a future period, any income relating to that event is carried forward until the period in which the event is undertaken.

Investment income, in the form of investment interest, is recognised when receivable by the charity.

#### 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.

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

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements, including Independent Examination/audit, strategic management and trustees' meetings and reimbursed expenses.

#### 1.6 Tangible fixed assets

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

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

Leasehold land and buildings	2% straight line
Fixtures and fittings	10% straight line
Equipment	20% straight line

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.

#### 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 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.

# THE PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 1 Accounting policies (Continued)

#### 1.9 Financial instruments

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

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

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

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans 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.

#### 1.10 Retirement benefits

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

### 2 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	35,657	-	35,657	47,330	3,100	50,430
<b>Donations and gifts</b>						
Donations	6,767	-	6,767	24,629	3,100	27,729
Income from 10k run	28,890	-	28,890	22,701	-	22,701
	35,657	-	35,657	47,330	3,100	50,430

# THE PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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### 3 Income from charitable activities

	2023 £	2022 £
Sensory room bookings	69,209	56,446
	<u>69,209</u>	<u>56,446</u>
<b>Analysis by fund</b>		
Unrestricted funds	69,209	56,446
	<u>69,209</u>	<u>56,446</u>

### 4 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Cafe	2,724	2,172
Sale of merchandise	-	8
	<u>2,724</u>	<u>2,180</u>
Other trading activities	2,724	2,180
	<u>2,724</u>	<u>2,180</u>

### 5 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	4,228	854
	<u>4,228</u>	<u>854</u>

### 6 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
<b>Fundraising and publicity</b>		
Other fundraising costs	10,679	9,023
	<u>10,679</u>	<u>9,023</u>
<b>Trading costs</b>		
Cafe purchases	1,622	884
	<u>1,622</u>	<u>884</u>
Total costs	12,301	9,907
	<u>12,301</u>	<u>9,907</u>

# THE PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 7 Expenditure on charitable activities

	2023	2022
	£	£
<b>Direct costs</b>		
Staff costs	70,063	69,122
Depreciation and impairment	23,001	22,250
Property costs and repairs	12,643	10,644
Office costs	4,421	7,417
Governance costs	2,479	1,693
	<u>112,607</u>	<u>111,126</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>112,607</u>	<u>111,126</u>

Governance costs include fees payable in relation to an independent examination of £1,784 (2022: £1,680).

### 8 Trustees

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

### 9 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
	6	5
	<u>6</u>	<u>5</u>
<b>Employment costs</b>		
	2023	2022
	£	£
Wages and salaries	68,061	66,269
Social security costs	-	710
Other pension costs	2,002	2,143
	<u>70,063</u>	<u>69,122</u>

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

# THE PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

### 10 Other expenditure

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Net loss on disposal of tangible fixed assets	-	2,014

### 11 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 January 2023	296,700	150,586	36,032	483,318
At 31 December 2023	296,700	150,586	36,032	483,318
<b>Depreciation and impairment</b>				
At 1 January 2023	46,907	106,867	27,997	181,771
Depreciation charged in the year	5,934	15,059	2,008	23,001
At 31 December 2023	52,841	121,926	30,005	204,772
<b>Carrying amount</b>				
At 31 December 2023	243,859	28,660	6,027	278,546
At 31 December 2022	249,793	43,719	8,035	301,547

The trust holds a 1,000 year lease on the unit having paid £120,000 rental premium. A yearly rent of £1 per annum is payable. The lease elapses in 3005.

### 12 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	7,593	7,787
Prepayments and accrued income	1,703	1,656
	9,296	9,443

# THE PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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

	Notes	2023 £	2022 £
Other taxation and social security		3,716	4,802
Deferred income	14	-	6,510
Trade creditors		292	481
Other creditors		185	258
Accruals		2,949	1,800
		<u>7,142</u>	<u>13,851</u>

### 14 Deferred income

	2023 £	2022 £
Other deferred income	-	6,510
	<u>-</u>	<u>6,510</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	-	6,510
	<u>-</u>	<u>6,510</u>
Movements in the year:		
Deferred income at 1 January 2023	6,510	15,750
Released from previous periods	(6,510)	(15,750)
Resources deferred in the year	-	6,510
	<u>-</u>	<u>6,510</u>
Deferred income at 31 December 2023	-	6,510
	<u>-</u>	<u>6,510</u>

### 15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2023 £	Incoming resources £	Transfers £	At 31 December 2023 £
Donations for fixed assets	515	-	-	515
	<u>515</u>	<u>-</u>	<u>-</u>	<u>515</u>

# THE PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 15 Restricted funds (Continued)

Previous year:	At 1 January 2022	Incoming resources	Transfers	At 31 December 2022
	£	£	£	£
Donations for fixed assets	-	3,100	(2,585)	515
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

The restricted fund is for donations for specific fixed asset additions for the Centre. £515 was received during the previous year for the purchase of interactive bats and equipment, this was yet to be spent at the year end.

#### 16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>At 31 December 2023:</b>			
Tangible assets	278,546	-	278,546
Current assets/(liabilities)	230,568	515	231,083
	<u>          </u>	<u>          </u>	<u>          </u>
	509,114	515	509,629
	<u>          </u>	<u>          </u>	<u>          </u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>At 31 December 2022:</b>			
Tangible assets	301,547	-	301,547
Current assets/(liabilities)	220,657	515	221,172
	<u>          </u>	<u>          </u>	<u>          </u>
	522,204	515	522,719
	<u>          </u>	<u>          </u>	<u>          </u>

#### 17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

**THE PENDRAGON COMMUNITY TRUST**

England & Wales - Charity number 1090185

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# Accounts

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Charity registration number 1090185

Company registration number 04132652 (England and Wales)

**PENDRAGON COMMUNITY TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

# PENDRAGON COMMUNITY TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr D A Kerfoot CBE DL Mr S H Palczynski Mrs E Averis Mr M J Searle Mr L Kirby Mr D W Hoggett Mr J Fry	(Appointed 29 November 2022)
<b>Charity number</b>	1090185	
<b>Company number</b>	04132652	
<b>Principal address</b>	Unit 15 Omega Business Village Thurston Road Northallerton North Yorkshire DL6 2NL	
<b>Registered office</b>	Unit 15 Omega Business Village Thurston Road Northallerton North Yorkshire DL6 2NL	
<b>Independent examiner</b>	Deborah Fletcher-McVay FCA Kenneth Easby Limited Accountants Oak House, Market Place Bedale North Yorkshire DL8 1AQ	

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# **PENDRAGON COMMUNITY TRUST**

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# **PENDRAGON COMMUNITY TRUST**

## **CHAIRPERSON'S STATEMENT 2022**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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The year saw a great improvement for both Pendragon and the families who use the Centre, following the Covid 19 pandemic, with the Centre having "fully" opened 26th July 2021. Whilst we were "more or less" back to our "pre-pandemic position", the Trustees took the view that caution still needed to be exercised, thus enhanced safety measures remained in place such as:

- 1) more regular meetings of the trustees to ensure we continued to be up to date regarding the position of the government and all statutory requirements;
- 2) ongoing "extra" hygiene at the Centre.

Thus, in that regard, the Trustees started the year continuing to meet on a monthly basis. Initially the hygiene systems which had been put in place for example of ball washing twice per week were continued as the trustees were very much of the view that some of the families who use the Centre remain extremely vulnerable.

As the government continued to ease restrictions, the Trustees took a cautious approach and reduced the ball washing to once per week but maintained the requirement for face masks to be worn in the public part of the building.

From the end of February the Trustees took the view that meetings could be less frequent than monthly and they moved to approximately 6 weekly initially. There always being provision in place, in the event, it was decided that additional meetings needed to be called.

By April the government had decided that the wearing of face masks was now a personal choice and not compulsory. Thus the position adopted by the Trustees was that in line with national practice, whilst mask wearing would be recommended for centre users it was a matter of personal choice. The provision of hand sanitiser continued and users were encouraged to continue to use this facility.

Our data base of families who use the Centre continues to grow. As at 1.01.22, that stood at over 2,000.

Our Centre Manager, Julia Downes, advised that there was a demand for the Centre to be open 7 days per week rather than just 6 days per week and one Sunday per month. The Trustees heeded that advice and the Centre started to be open 7 days per week from January.

In addition new "types" of sessions were introduced during the year, which have been very popular. These have included:

#### **Weigh and Play**

In the case of the "Weigh and play", this came about when families using the Centre stated that there was nowhere for them to take their babies to weigh them. Julia, always on the look out to help families in need and keeping an eye on the possible financial benefits to Pendragon, organised this by ensuring that appropriate scales for weighing the babies were purchased and the sessions arranged. Thank you Julia for appreciating that there was a need for such a service and then taking the necessary action facilitating it.

#### **Songs/ Smiles/ Messy play**

This type of activity was started by a new member of staff who joined us during the year. Sadly for us she found an alternative job which fitted in better with her own child with special needs. Luckily for us she left most of her equipment and "coached" our staff member, Emma, in how to deliver the sessions, and they continue and are very popular with the families of younger children. Thank you Emma for taking on this role.

In April one of our trustees, Michael Serle, once again arranged for the staff and any trustees who wished to attend to update their first aid training. A big thank you to Michael for this.

29th May saw the return of the 10K race after a break of 2 years due to Covid 19. The race was started by one of our Centre users, who travels every week to use the facilities from Wakefield. Amy actually took part in the race assisted by her step father, who rode an adapted tricycle with Amy in the front. A very big thank you to Amy and Kevin. The race proved very successful yet again, and boosted the funds by £8687. I wish to once again say, thank you to all of the Kerfoot "family" for all the time and effort that they put into this event to make it a success. Particular thanks to Jennifer, Casper, Eleanor, George and Tom. It goes without saying that there are so many other people and organisations who also help who do need a mention of thanks, but there are so many it is not practical to try to name them all here.

Our Website was updated during the year and provides more information about the facilities etc at the Centre.

# **PENDRAGON COMMUNITY TRUST**

## **CHAIRPERSON'S STATEMENT 2022 (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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In November we welcomed Jonathan Fry to join the Board of Trustees. Jonathan had been very much involved with Pendragon many years ago, but due to a move of his business to London he was not able to continue in the same way. Due to a relatively recent change in circumstance he is now able to contribute more to Pendragon and his business acumen and IT skills will very much enhance the operation of Pendragon.

New accountants were appointed namely Kenneth Easby Ltd who are well versed in charitable organisation, which took effect from April 2022. I thank Les Kirby for making the appropriate arrangements for this to happen.

I would also like to thank in particular our Centre Manager Julia Downes who always go above and beyond her remit and keeps the ship afloat. Thank you also to the rest of the staff Emma Bowers, Jane Wansbrough and Alice Stainsby and also all our volunteers, in particular:

- a) Karrigan who attends the Centre every week with her support worker Gail;
- b) Amy who attends on occasions and is supported by her mum Jane;
- c) Freya who during the first half of the year also attended with her support worker;
- d) Judy who bakes and donates cakes for us every week to sell in the Centre;
- e) Peter who provides adult music sessions;
- f) Chris who looks after the tombola at the town hall event;
- g) Debbie S who attends not only on a regular basis but also "steps in" when needed; and
- h) Keith Franklin our "Head gardener" who keeps our planters at the front of the Centre in good order.

Finally, may I thank each of the trustees for their continued support and input and work on behalf of Pendragon Community Trust over the year.



Elaine Averis  
**Chairperson and Trustee**

Date: 26 September 2023

# **PENDRAGON COMMUNITY TRUST**

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

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

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 Memorandum and Articles of Association, 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).

#### **Objectives and activities**

The Pendragon Community Trust has established a local non-residential facility for people with special needs. The trust has constructed a purpose built sensory centre to provide stimulation to those with profound learning difficulties, which opened in July 2016.

The trustees and staff work together to develop the charity's strategic plan, from which priorities are set and specific work plans devised. Throughout this process the trustees have regard to the charity commission's guidance on public benefit and ensure that all services meet those criteria.

The Pendragon Community Trust aims to provide a quality day service for those with more profound learning disabilities which is focused on a Sensory Centre that provides a stimulating range of therapeutic and developmental activities and support for both adults and children by creating a spiritual, caring, stimulating and inspiring environment in which the beneficiaries and their carers can live rich and fulfilling lives.

#### **Public benefit statement**

The Centre has now over 2,000 individuals who have used the facility since it was opened in July 2016. They come from as far as Hartlepool in the North to Wakefield in the South. The ratio between adult and children with special needs who attend the Centre remains at 2:1.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Achievements and performance**

As mentioned in the Chairperson's report, activities have increased during the year. Bookings of the Sensory Room and income derived from functions were up £23,000 following the Centre reopening after Covid, and account for approximately half of the revenue of the Centre. Donations make up the remainder of income resources, and have increased this year due to the 10K Northallerton run held in the year. The Trustees acknowledge the positive effect of the 10K Northallerton run on both incoming resources and publicity for the charity, this is expected to continue going forwards as the event grows in future years.

#### **Financial review**

The charity generated income in the year of £109,910 (2021 - £79,897) and incurred expenditure of £123,047 (2021 - £98,802), resulting in net expenditure reported of £13,137 (2021 - £18,905).

As at 31 December 2022 the charity's total funds amounted to £522,719 (2021 - £535,856). Cash reserves were £225,580 as at the year-end (2021 - £237,586).

#### **Financial Reserves Policy**

The usual policy set by the trustees is for reserves to be maintained equivalent to 6 (2021 - 24) months of operating expenses. The amount is calculated using the forecast budget expenditure for the financial year ahead. The trustees believe that this would enable the trust to continue its core services and obligations in the event of a sudden loss of funding. Free reserves accumulated in excess of the minimum can be used at the discretion of the trustees for the development of the trust. The policy is reviewed annually.

# PENDRAGON COMMUNITY TRUST

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### **Financial risk management**

The directors have reviewed the major strategic, business and operational risks which the company faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to mitigate those risks. Rigorous control of actual expenditure against budgeted costs are reviewed at each trustees meeting with a view to controlling any overspend.

### **Structure, governance and management**

The charity is a company limited by guarantee without share capital and is therefore governed by a Memorandum and Articles of Association.

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:

Mr D A Kerfoot CBE DL  
Mr S H Palczynski  
Mrs E Averis  
Mr M J Searle  
Mr L Kirby  
Mr D W Hoggett  
Mr J Fry

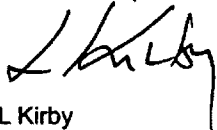
(Appointed 29 November 2022)

The directors of the company are also charity trustees for the purpose of charity law under the company's Articles. The minimum number of trustees is three (2021: 3). Trustees are recruited through a variety of sources and means but mainly due to the extensive contacts and networks of the office of the trustees. A role description has been prepared for those interested in becoming a trustee.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

When a potential trustee is identified, the Board of Trustees will then meet with the individual to discuss the role further. The individual will be briefed on the work of the trust, shown relevant foundation paperwork (ie Memorandum of Association) and taken to see the project to learn more. Following this the candidate will be invited to attend part of a trustees' meeting. If the trustees are in agreement, then the candidate will be formally offered the role and asked to consider becoming a trustee. If they accept, they will then be fully appointed at the next trustees' meeting. A process of induction then follows as the individual begins to get involved in the work of the Trust, making us of their unique skills and relevant networks.

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



Mr L Kirby  
Trustee

26 September 2023

# PENDRAGON COMMUNITY TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF PENDRAGON COMMUNITY TRUST

---

I report to the trustees on my examination of the financial statements of Pendragon Community Trust (the charity) for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

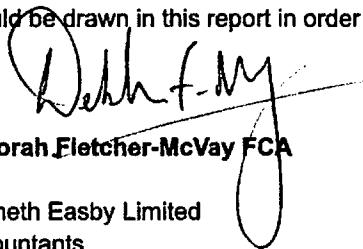
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act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

#### **Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Deborah Fletcher-McVay FCA**

Kenneth Easby Limited  
Accountants  
Oak House, Market Place  
Bedale  
North Yorkshire  
DL8 1AQ

Dated: 26 September 2023

# PENDRAGON COMMUNITY TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations and legacies	2	47,330	3,100	50,430	45,789	-	45,789
Charitable activities	3	56,446	-	56,446	26,585	6,517	33,102
Other trading activities	4	2,180	-	2,180	983	-	983
Investments	5	854	-	854	23	-	23
<b>Total income</b>		<b>106,810</b>	<b>3,100</b>	<b>109,910</b>	<b>73,380</b>	<b>6,517</b>	<b>79,897</b>
<b>Expenditure on:</b>							
Raising funds	6	9,907	-	9,907	632	-	632
Charitable activities	7	111,126	-	111,126	92,059	6,111	98,170
Other	10	2,014	-	2,014	-	-	-
<b>Total expenditure</b>		<b>123,047</b>	<b>-</b>	<b>123,047</b>	<b>92,691</b>	<b>6,111</b>	<b>98,802</b>
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(16,237)</b>	<b>3,100</b>	<b>(13,137)</b>	<b>(19,311)</b>	<b>406</b>	<b>(18,905)</b>
Gross transfers between funds		2,585	(2,585)	-	41,837	(41,837)	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(13,652)</b>	<b>515</b>	<b>(13,137)</b>	<b>22,526</b>	<b>(41,431)</b>	<b>(18,905)</b>
Fund balances at 1 January 2022		535,856	-	535,856	513,330	41,431	554,761
<b>Fund balances at 31 December 2022</b>		<b>522,204</b>	<b>515</b>	<b>522,719</b>	<b>535,856</b>	<b>-</b>	<b>535,856</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.

# PENDRAGON COMMUNITY TRUST

## BALANCE SHEET

AS AT 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	11		301,547		319,776
<b>Current assets</b>					
Debtors	12	9,443		3,036	
Cash at bank and in hand		225,580		237,586	
		<u>235,023</u>		<u>240,622</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>(13,851)</u>		<u>(24,542)</u>	
Net current assets			221,172		216,080
<b>Total assets less current liabilities</b>			<u>522,719</u>		<u>535,856</u>
<b>Income funds</b>					
Restricted funds	15		515		-
Unrestricted funds			522,204		535,856
			<u>522,719</u>		<u>535,856</u>

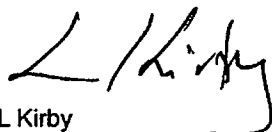
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the Trustees on 26 September 2023



Mr L Kirby  
Trustee

Company registration number 04132652

# **PENDRAGON COMMUNITY TRUST**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2022**

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#### **1 Accounting policies**

##### **Charity information**

Pendragon Community Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 15 Omega Business Village, Thurston Road, Northallerton, North Yorkshire, DL6 2NL.

Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **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.

##### **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.

Grant income is recognised when receivable except when the donor imposes conditions which have yet to be fulfilled before the charity becomes entitled to use such income.

# PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 DECEMBER 2022**

---

### 1 Accounting policies

(Continued)

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when either the donor specifies that the grant or donation must only be used in future periods, or the donor has imposed conditions which must be met before the charity has an unconditional entitlement.

Where the charity organises an event to be undertaken in a future period, any income relating to that event is carried forward until the period in which the event is undertaken.

Investment income, in the form of investment interest, is recognised when receivable by the charity.

#### 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.

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

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements, including Independent Examination/audit, strategic management and trustees' meetings and reimbursed expenses.

#### 1.6 Tangible fixed assets

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

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

Leasehold land and buildings	2% straight line
Fixtures and fittings	10% straight line
Equipment	20% straight line

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.

#### 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 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.

# PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1 Accounting policies

(Continued)

##### 1.9 Financial Instruments

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

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

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

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans 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.

##### 1.10 Retirement benefits

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

#### 2 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	47,330	3,100	50,430	8,155
Core grants	-	-	-	37,634
	<u>47,330</u>	<u>3,100</u>	<u>50,430</u>	<u>45,789</u>
<b>Donations and gifts</b>				
Donations	24,629	3,100	27,729	8,155
Income from 10k run	22,701	-	22,701	-
	<u>47,330</u>	<u>3,100</u>	<u>50,430</u>	<u>8,155</u>

# PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 2 Donations and legacies

(Continued)

#### Grants receivable for core activities

Government grants - CJRS	-	-	-	20,830
UK Lottery grant	-	-	-	16,804
	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,634</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,634</u>

### 3 Charitable activities

	2022	2021
	£	£
Sensory room bookings	56,446	26,460
Performance related grants	-	6,517
Functions and room hire	-	125
	<u>56,446</u>	<u>33,102</u>
	<u>56,446</u>	<u>33,102</u>
Analysis by fund		
Unrestricted funds	56,446	26,585
Restricted funds	-	6,517
	<u>56,446</u>	<u>33,102</u>
	<u>56,446</u>	<u>33,102</u>
Performance related grants		
Grant for purchase of laser projector	-	2,517
Grant for purchase of ball pool cleaning machine	-	4,000
	<u>-</u>	<u>6,517</u>
	<u>-</u>	<u>6,517</u>

### 4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Cafe	2,172	956
Sale of merchandise	8	27
	<u>2,180</u>	<u>983</u>
Other trading activities	<u>2,180</u>	<u>983</u>

# PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	854	23

### 6 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Fundraising costs for 10K run	9,023	-
<u>Trading costs</u>		
Cafe purchases	884	632
	9,907	632

### 7 Charitable activities

	2022	2021
	£	£
Staff costs	69,122	63,147
Depreciation and impairment	22,250	22,744
Cafe purchases	-	1
Property costs and repairs	10,644	8,069
Office costs	7,417	2,698
Governance costs	1,693	1,511
	111,126	98,170
<b>Analysis by fund</b>		
Unrestricted funds	111,126	92,059
Restricted funds	-	6,111

Governance costs include fees payable in relation to an independent examination of £1,680 (2021: £1,500).

# PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

---

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	5	4
	<u>5</u>	<u>4</u>
<b>Employment costs</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	66,269	60,904
Social security costs	710	2
Other pension costs	2,143	2,241
	<u>69,122</u>	<u>63,147</u>
	<u>69,122</u>	<u>63,147</u>

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

### 10 Other

	Unrestricted funds	Total
	2022	2021
	£	£
Net loss on disposal of tangible fixed assets	2,014	-
	<u>2,014</u>	<u>-</u>

# PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 11 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>				
At 1 January 2022	296,700	150,586	32,514	479,800
Additions	-	-	6,035	6,035
Disposals	-	-	(2,517)	(2,517)
At 31 December 2022	296,700	150,586	36,032	483,318
<b>Depreciation and impairment</b>				
At 1 January 2022	40,973	91,808	27,243	160,024
Depreciation charged in the year	5,934	15,059	1,257	22,250
Eliminated in respect of disposals	-	-	(503)	(503)
At 31 December 2022	46,907	106,867	27,997	181,771
<b>Carrying amount</b>				
At 31 December 2022	249,793	43,719	8,035	301,547
At 31 December 2021	255,727	58,778	5,271	319,776

The trust holds a 1,000 year lease on the unit having paid £120,000 rental premium. A yearly rent of £1 per annum is payable. The lease elapses in 3005.

#### 12 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
Trade debtors	7,787	1,226
Prepayments and accrued income	1,656	1,810
	9,443	3,036

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

	Notes	2022 £	2021 £
Other taxation and social security		4,802	3,006
Deferred income	14	6,510	15,750
Trade creditors		481	3,812
Other creditors		258	374
Accruals		1,800	1,600
		13,851	24,542

# PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### 14 Deferred income

	2022 £	2021 £
Arising from deferred income	6,510	15,750
	<u>6,510</u>	<u>15,750</u>
Deferred income is included in the financial statements as follows:		
	2022 £	2021 £
Deferred income is included within:		
Current liabilities	6,510	15,750
	<u>6,510</u>	<u>15,750</u>
Movements in the year:		
Deferred income at 1 January 2022	15,750	14,752
Released from previous periods	(15,750)	(8,402)
Resources deferred in the year	6,510	9,400
	<u>6,510</u>	<u>9,400</u>
Deferred income at 31 December 2022	6,510	15,750
	<u>6,510</u>	<u>15,750</u>

Deferred income in 2022 totalling £6,510, is in relation to monies received for the Northallerton 10k run which is due to take place in May 2023.

# PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 15 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 funds				Movement in funds			
	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers	Balance at 1 January 2022	Incoming resources	Transfers	Balance at 31 December 2022
	£	£	£	£	£	£	£	£
Donations for fixed assets	41,431	6,517	(6,111)	(41,837)	-	3,100	(2,585)	515
	<u>41,431</u>	<u>6,517</u>	<u>(6,111)</u>	<u>(41,837)</u>	<u>-</u>	<u>3,100</u>	<u>(2,585)</u>	<u>515</u>

The restricted fund is for donations for specific fixed asset additions for the Centre. £515 was received during the year for the purchase of interactive bats and equipment, this was yet to be spent at the year end. £2,585 was received during the year for the purchase of a laser projector. This was fully spent during the year.

# PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2022

#### 16 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Tangible assets	301,547	-	301,547	319,776	-	319,776
Current assets/(liabilities)	220,657	515	221,172	216,080	-	216,080
	<u>522,204</u>	<u>515</u>	<u>522,719</u>	<u>535,856</u>	<u>-</u>	<u>535,856</u>

#### 17 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

**THE PENDRAGON COMMUNITY TRUST**

England & Wales - Charity number 1090185

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# Accounts

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Charity registration number 1090185

Company registration number 04132652 (England and Wales)

**PENDRAGON COMMUNITY TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**KENNETH EASBY LIMITED**

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# PENDRAGON COMMUNITY TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr D A Kerfoot CBE DL Mr S H Palczynski Mrs E Averis Mr M J Searle Mr L Kirby Mr D W Hoggett
<b>Charity number</b>	1090185
<b>Company number</b>	04132652
<b>Principal address</b>	Unit 15 Omega Business Village Thurston Road Northallerton North Yorkshire DL6 2NL
<b>Registered office</b>	Unit 15 Omega Business Village Thurston Road Northallerton North Yorkshire DL6 2NL
<b>Independent examiner</b>	Deborah Fletcher-McVay ACA Kenneth Easby Limited Accountants Oak House, Market Place Bedale North Yorkshire DL8 1AQ

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# PENDRAGON COMMUNITY TRUST

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# PENDRAGON COMMUNITY TRUST

## CHAIRPERSON'S STATEMENT 2021

### FOR THE YEAR ENDED 31 DECEMBER 2021

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#### Chairperson's Report 2021

The year saw an improvement for Pendragon and the families who use the Centre, following the very difficult year in 2020, due to the ongoing Covid 19 pandemic.

The Trustees have continued to meet on a monthly basis and have endeavoured to try to keep abreast of the changing regulations set out by the government in connection with the Covid 19 restrictions, discuss matters and to plan a way forward to a safe opening of the Centre. They were provided at each meeting with "notes and ideas" formulated by the centre manager Julia Downes, which have greatly assisted the trustees in their discussions and for which I thank her.

With the assistance of David Hoggett we were able to ensure that, the staff were vaccinated against Covid 19, as a priority.

On 15.03.21 we had a visit from Lisa Burton at NYCC (Health and Safety Risk Manager) to assist us with advising, as to what measures we needed to put in place, for the centre to be safely re opened.

The staff remained fully on the government furlough scheme from 1.01.21 to 20.05.21, (receiving 80% of their salaries) with Pendragon paying all the staff an additional 20%, to ensure that they received 100% salary. However during this period, apart from the monies received under the furlough scheme, Pendragon received no income for the period 1.01.21 to 20.05.21.

Due to the lifting of some restrictions by the government, and having carefully considered the vulnerability of our "families" the Trustees took the view to open the Centre on a "reduced" basis, with effect from 20.05.21. This involved there being

- a) less sessions
- b) less people in each session
- c) more time allowed between each session to provide for cleaning of the Centre
- d) the removal of items which were more difficult to keep clean.

Unfortunately 3 members of staff left before the scheduled re opening of the Centre in May. This left a void which the remaining members of staff plus volunteers were able to deal with, whilst recruitment of new staff took place under the guidance of the Centre Manager Julia Downes. I would like to thank the remaining members of staff that is Lucy Turnock and Emma Bowers, in addition to Julia Downes, for their hard work in getting the Centre opened on 20.05.21 and their ongoing commitment to Pendragon and the families who use our service.

It should also be noted that Ian and Stephen (who are employed by David Kerfoot) gave a great deal of time to help with the re- opening of the Centre in May by assisting with the removal of equipment and "adapting " items of equipment in the Centre to make them more "usable". For which we thank David, for facilitating this.

For the period 20.05.21 to 26.07.21 the remaining staff returned to work on a part time basis and Pendragon was able to continue to avail itself of the government furlough scheme whilst continuing to ensure that the staff received 100% salary.

The Centre then opened more fully with effect from 26.07.21, with the reintroduction of some of the equipment which had been removed from the Centre for the May opening.

The Northallerton 10K run had been cancelled in May 2020, and it was hoped that this could take place in May 2021, however that was not to be the case, and it is hoped that it will now take place on 29.05.22. This was of course a big financial loss for Pendragon, again in 2021, as the income for this event is in the region of £10-15,000. We have however been very lucky since the majority of the "runners" who had booked for the run in 2019 and the sponsors of the event also for 2019, have not sought to have their monies refunded, so we start off 2022 with those monies in the bank in a "ring fenced" account for the race in May 2022. A very big thank you to Jenny, Ellie and Tom for their continued "organising" of this event, which we would not be, able to "run" without them.

One of the staff members who left in 2021 was the "bookkeeper". We have not sought to replace that member of staff. A very big thanks goes to one of our trustees, Les Kirby, who has taken on that role together with dealing with our accounts with gusto and he continues to ensure, that our finances are in good order.

# PENDRAGON COMMUNITY TRUST

## CHAIRPERSON'S STATEMENT 2021 (CONTINUED)

*FOR THE YEAR ENDED 31 DECEMBER 2021*

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Also a very big thank you to Elizabeth Kerfoot who resigned as Secretary of the Trust in January, having undertaken this role since the Charity was first founded in 2000. We are fortunate that Michael Searle agreed to undertake this role in place of Elizabeth.

On a positive note, our client base is as strong as ever, (1800 clients on our data base) with constant requests for updates as to when the Centre is likely to open. Facebook is keeping them updated.

We are positive in going forward, in the words of Captain Sir Tom Moore, "tomorrow will be a good day".



Elaine Averis  
**Chairperson and Trustee**

Date: 20 September 2022

# PENDRAGON COMMUNITY TRUST

## 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 Memorandum and Articles of Association, 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).

### **Objectives and activities**

#### ***Objectives and aims***

The Pendragon Community Trust has established a local non-residential facility for people with special needs. The trust has constructed a purpose built sensory centre to provide stimulation to those with profound learning difficulties, which opened in July 2016.

The trustees and staff work together to develop the charity's strategic plan, from which priorities are set and specific work plans devised. Throughout this process the trustees have regard to the charity commission's guidance on public benefit and ensure that all services meet those criteria.

The Pendragon Community Trust aims to provide a quality day service for those with more profound learning disabilities which is focused on a Sensory Centre that provides a stimulating range of therapeutic and developmental activities and support for both adults and children by creating a spiritual, caring, stimulating and inspiring environment in which the beneficiaries and their carers can live rich and fulfilling lives.

#### ***Public benefit***

The Centre has now over 1,400 individuals who have used the facility since it was opened in July 2016. They come from as far as Hartlepool in the North to Wakefield in the South. The ratio between adult and children with special needs who attend the Centre remains at 2:1.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Achievements and performance**

#### **Financial review**

The charity generated income in the year of £79,897 (2020 - £86,005) and incurred expenditure of £98,802 (2020 - £101,787), resulting in net expenditure reported of £18,905 (2020 - £15,782).

As at 31 December 2021 the charity's total funds amounted to £535,856 (2020 - £554,761). Cash reserves were £237,586 as at the year-end (2020 - £236,281).

#### **Principal funding sources**

Bookings of the Sensory Room and income derived from functions were up £12,000 following the Centre reopening after Covid. The National Lottery and other donations make up the remainder of income resources.

# PENDRAGON COMMUNITY TRUST

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

*FOR THE YEAR ENDED 31 DECEMBER 2021*

---

### **Policy on reserves**

The usual policy set by the trustees is for reserves to be maintained equivalent to 24 (2020 - 24) months of operating expenses. The amount is calculated using the forecast budget expenditure for the financial year ahead. The trustees believe that this would enable the trust to continue its core services and obligations in the event of a sudden loss of funding. Free reserves accumulated in excess of the minimum can be used at the discretion of the trustees for the development of the trust. The policy is reviewed annually.

In light of the pandemic, the trustees felt that it was better to temporarily reduce the level of reserves to allow the centre to be able to operate, when it is able.

### **Structure, governance and management**

The charity is a company limited by guarantee without share capital and is therefore governed by a Memorandum and Articles of Association.

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:

Mr D A Kerfoot CBE DL  
Mr S H Palczynski  
Mrs E Averis  
Mr M J Searle  
Mr L Kirby  
Mr D W Hoggett

The directors of the company are also charity trustees for the purpose of charity law under the company's Articles. The minimum number of trustees is three (2020: 3). Trustees are recruited through a variety of sources and means but mainly due to the extensive contacts and networks of the office of the trustees. A role description has been prepared for those interested in becoming a trustee.

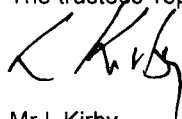
None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

When a potential trustee is identified, the Board of Trustees will then meet with the individual to discuss the role further. The individual will be briefed on the work of the trust, shown relevant foundation paperwork (ie Memorandum of Association) and taken to see the project to learn more. Following this the candidate will be invited to attend part of a trustees' meeting. If the trustees are in agreement, then the candidate will be formally offered the role and asked to consider becoming a trustee. If they accept, they will then be fully appointed at the next trustees' meeting. A process of induction then follows as the individual begins to get involved in the work of the Trust, making us of their unique skills and relevant networks.

### **Major risks and management of those risks**

The directors have reviewed the major strategic, business and operational risks which the company faces and confirms that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to mitigate those risks. Rigorous control of actual expenditure against budgeted costs are reviewed at each trustees meeting with a view to controlling any overspend.

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



Mr L Kirby  
**Trustee**

20 September 2022

# PENDRAGON COMMUNITY TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF PENDRAGON COMMUNITY TRUST

---

I report to the trustees on my examination of the financial statements of Pendragon Community Trust (the charity) for the year ended 31 December 2021.

#### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

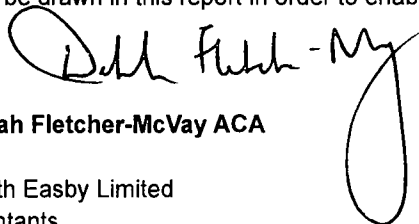
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act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

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Deborah Fletcher-McVay ACA**

Kenneth Easby Limited  
Accountants  
Oak House, Market Place  
Bedale  
North Yorkshire  
DL8 1AQ

Dated: 21 September 2022

# PENDRAGON COMMUNITY TRUST

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes						
<b><u>Income and endowments from:</u></b>							
Donations and legacies	2	45,789	-	45,789	70,269	-	70,269
Charitable activities	3	26,585	6,517	33,102	14,707	-	14,707
Other trading activities	4	983	-	983	816	-	816
Investments	5	23	-	23	173	-	173
Other income		-	-	-	40	-	40
<b>Total income</b>		<b>73,380</b>	<b>6,517</b>	<b>79,897</b>	<b>86,005</b>	<b>-</b>	<b>86,005</b>
<b><u>Expenditure on:</u></b>							
Charitable activities	6	92,691	6,111	98,802	95,676	6,111	101,787
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(19,311)</b>	<b>406</b>	<b>(18,905)</b>	<b>(9,671)</b>	<b>(6,111)</b>	<b>(15,782)</b>
Gross transfers between funds		41,837	(41,837)	-	-	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>22,526</b>	<b>(41,431)</b>	<b>(18,905)</b>	<b>(9,671)</b>	<b>(6,111)</b>	<b>(15,782)</b>
Fund balances at 1 January 2021		513,330	41,431	554,761	523,001	47,542	570,543
<b>Fund balances at 31 December 2021</b>		<b>535,856</b>	<b>-</b>	<b>535,856</b>	<b>513,330</b>	<b>41,431</b>	<b>554,761</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.

# PENDRAGON COMMUNITY TRUST

## BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	9		319,776		336,001
<b>Current assets</b>					
Debtors	10	3,036		1,515	
Cash at bank and in hand		237,586		236,281	
		240,622		237,796	
<b>Creditors: amounts falling due within one year</b>	11	(24,542)		(19,036)	
Net current assets			216,080		218,760
<b>Total assets less current liabilities</b>			535,856		554,761
<b>Income funds</b>					
Restricted funds	13		-		41,431
Unrestricted funds			535,856		513,330
			535,856		554,761

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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

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

The financial statements were approved by the Trustees on 20 September 2022



Mr L Kirby  
Trustee

Company registration number 04132652

# PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### 1 Accounting policies

#### Charity information

Pendragon Community Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 15 Omega Business Village, Thurston Road, Northallerton, North Yorkshire, DL6 2NL.

Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, 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 charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 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.

#### 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.

Grant income is recognised when receivable except when the donor imposes conditions which have yet to be fulfilled before the charity becomes entitled to use such income.

# PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies

(Continued)

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when either the donor specifies that the grant or donation must only be used in future periods, or the donor has imposed conditions which must be met before the charity has an unconditional entitlement.

Where the charity organises an event to be undertaken in a future period, any income relating to that event is carried forward until the period in which the event is undertaken.

Investment income, in the form of investment interest, is recognised when receivable by the charity.

#### 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.

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

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements, including Independent Examination/audit, strategic management and trustees' meetings and reimbursed expenses.

#### 1.6 Tangible fixed assets

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

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

Leasehold land and buildings	2% straight line
Fixtures and fittings	10% straight line
Equipment	20% straight line

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.

#### 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 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.

# PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.9 Financial instruments

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

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

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

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans 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.

#### 1.10 Retirement benefits

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

### 2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	8,155	8,687
Core grants	37,634	61,582
	<u>45,789</u>	<u>70,269</u>
<b>Donations and gifts</b>		
Donations	8,155	8,312
Gifts in kind	-	375
	<u>8,155</u>	<u>8,687</u>

# PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 2 Donations and legacies (Continued)

#### Grants receivable for core activities

Government grants - CJRS	20,830	36,526
UK Lottery grant	16,804	25,056
	<u>37,634</u>	<u>61,582</u>

### 3 Charitable activities

	2021 £	2020 £
Sensory room bookings	26,460	14,420
Performance related grants	6,517	-
Functions and room hire	125	287
	<u>33,102</u>	<u>14,707</u>

#### Analysis by fund

Unrestricted funds	26,585	14,707
Restricted funds	6,517	-
	<u>33,102</u>	<u>14,707</u>

#### Performance related grants

Grant for purchase of laser projector	2,517	-
Grant for purchase of ball pool cleaning machine	4,000	-
	<u>6,517</u>	<u>-</u>

### 4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Cafe	956	816
Sale of merchandise	27	-
	<u>983</u>	<u>816</u>

# PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	23	173

### 6 Charitable activities

	2021	2020
	£	£
Staff costs	63,147	65,294
Depreciation and impairment	22,744	26,655
Cafe purchases	633	298
Property costs and repairs	8,069	3,633
Office costs	2,698	4,032
Governance costs	1,511	1,875
	<u>98,802</u>	<u>101,787</u>
<b>Analysis by fund</b>		
Unrestricted funds	92,691	95,676
Restricted funds	6,111	6,111
	<u>98,802</u>	<u>101,787</u>

Governance costs include fees payable in relation to an independent examination of £1,500 (2020: £1,875).

### 7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

2021	2020
Number	Number
4	6

# PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Employees	(Continued)	
Employment costs	2021	2020
	£	£
Wages and salaries	60,904	62,496
Social security costs	2	979
Other pension costs	2,241	1,819
	<u>63,147</u>	<u>65,294</u>

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

9 Tangible fixed assets	Leasehold land and buildings	Fixtures and fittings	Equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2021	296,700	150,586	30,297	477,583
Additions	-	-	6,517	6,517
Disposals	-	-	(4,300)	(4,300)
At 31 December 2021	<u>296,700</u>	<u>150,586</u>	<u>32,514</u>	<u>479,800</u>
<b>Depreciation and impairment</b>				
At 1 January 2021	35,037	76,747	29,796	141,580
Depreciation charged in the year	5,936	15,061	1,747	22,744
Eliminated in respect of disposals	-	-	(4,300)	(4,300)
At 31 December 2021	<u>40,973</u>	<u>91,808</u>	<u>27,243</u>	<u>160,024</u>
<b>Carrying amount</b>				
At 31 December 2021	<u>255,727</u>	<u>58,778</u>	<u>5,271</u>	<u>319,776</u>
At 31 December 2020	<u>261,663</u>	<u>73,837</u>	<u>501</u>	<u>336,001</u>

The trust holds a 1,000 year lease on the unit having paid £120,000 rental premium. A yearly rent of £1 per annum is payable. The lease elapses in 3005.

10 Debtors	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	1,226	125
Prepayments and accrued income	1,810	1,390
	<u>3,036</u>	<u>1,515</u>

# PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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

	Notes	2021 £	2020 £
Other taxation and social security		3,006	2,242
Deferred income	12	15,750	14,752
Trade creditors		3,812	208
Other creditors		374	321
Accruals		1,600	1,513
		<u>24,542</u>	<u>19,036</u>

### 12 Deferred income

	2021 £	2020 £
Arising from deferred income	<u>15,750</u>	<u>14,752</u>

Deferred income is included in the financial statements as follows:

	2021 £	2020 £
Deferred income is included within:		
Current liabilities	<u>15,750</u>	<u>14,752</u>
Movements in the year:		
Deferred income at 1 January 2021	14,752	2,100
Released from previous periods	(8,402)	-
Resources deferred in the year	<u>9,400</u>	<u>12,652</u>
Deferred income at 31 December 2021	<u>15,750</u>	<u>14,752</u>

Deferred income in 2021 totalling £15,750, is in relation to monies received for the Northallerton 10k run which is due to take place in May 2022.

# PENDRAGON COMMUNITY TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 13 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 funds						Balance at 31 December 2021 £
	Balance at 1 January 2020 £	Resources expended £	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	
Donations for fixed assets	47,542	(6,111)	41,431	6,517	(6,111)	(41,837)	-

The restricted fund is for donations for specific fixed asset additions for the Centre. All these funds have now been utilised to purchase the relevant fixed asset. Transfers in the year relate to restricted funds received for the purchase of fixed assets where all conditions have been met by the year-end.

#### 14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:						
Tangible assets	319,776	-	319,776	294,570	41,431	336,001
Current assets/(liabilities)	216,080	-	216,080	218,760	-	218,760
	<u>535,856</u>	<u>-</u>	<u>535,856</u>	<u>513,330</u>	<u>41,431</u>	<u>554,761</u>

#### 15 Related party transactions

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

**THE PENDRAGON COMMUNITY TRUST**

England & Wales - Charity number 1090185

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# Accounts

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Company registration number: 04132652

Charity registration number: 1090185

# The Pendragon Community Trust

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Ian Walker & Co  
Chartered Accountants  
Heworth House  
Melrosegate  
Heworth  
York  
YO31 0RP

# **The Pendragon Community Trust**

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# The Pendragon Community Trust

## Reference and Administrative Details

<b>Trustees</b>	David A Kerfoot MBE DL Stephen Hunter Palczynski Elaine Averis Michael John Searle Mr Leslie Kirby Mr David William Hoggett
<b>Principal Office</b>	Unit 15 Omega Business Village Thurston Road Northallerton North Yorkshire DL6 2NL
<b>Registered Office</b>	Unit 15 Omega Business Village Thurston Road Northallerton North Yorkshire DL6 2NL  The charity is incorporated in England and Wales.
<b>Company Registration Number</b>	04132652
<b>Charity Registration Number</b>	1090185
<b>Independent Examiner</b>	Ian Walker & Co Chartered Accountants Heworth House Melrosegate Heworth York YO31 0RP
<b>Accountants</b>	Ian Walker & Co Heworth House Melrosegate Heworth York YO31 0RP

# The Pendragon Community Trust

## Trustees' Report

### Chairperson's Report 2020

The year 2020, has been a very difficult year for everyone due to the Covid 19 pandemic and the necessity for the government to enforce a national lockdown with effect from 23rd March 2020.

When the Trustees of Pendragon became aware that Matt Hancock (health and social care secretary) had announced on 16th March 2020, that unnecessary social contact should be avoided as a means to restrict the spread of the coronavirus, the decision was taken to immediately close the centre due to the concerns in respect of the very vulnerable nature of the people who use the centre. This necessitated the "wheels being put in motion" to notify the users of the centre being contacted immediately and the Centre actually closed for business on 16.03.20.

All 6 paid members of staff were furloughed, utilising the government scheme. Pendragon paid the shortfall between full wages and the amount received through furlough. All paid staff were retained during the year.

The impact of the pandemic and the national lock down has had a massive financial impact on the finances for the Trust. Sensory Room revenue was down £40,000 due to the Centre being closed. Unfortunately there has been no government support (save for the furlough scheme which was available to all businesses) by way of grants. Thus, the everyday expenses of insurance, maintenance and utility bills still had to be paid.

The Northallerton 10K run which would have been in its 4th year was scheduled again for May 2020, this had to be cancelled. It had been forecast to raise in the region of £15,000, for the Trust.

The financial loss, however, cannot be compared against loss of the use of the Centre for our families. Whilst the carers obviously understand why the Centre has to be closed, they are desperate for it to reopen as the facilities offered are so unique and the only place which they feel is of benefit to their families, who use the Centre.

Much of the time since March has been spent trying to keep up with the various "directives/regulations" about what needs to be done to allow the Centre to open safely.

The Trustees have been meeting via Zoom on a monthly basis to discuss matters and to try to plan a way forward to a safe opening of the Centre. They have been provided for such meetings with "notes and ideas" formulated by the centre manager Julia Downes, which have greatly assisted the trustees in their discussions.

We welcomed David Hoggett as a new Trustee to the board in September 2020. He is a High Needs Co-ordinator who has contacts within NYCC who will be in fact the "regulators" of our opening safe-guarding.

In September at the AGM, David Kerfoot stepped down as the Chairman of the Trust after more than 20 years in that position. I would very much like to thank David for his massive commitment to Pendragon from its inception which has been un wavering and he has always gone over and above. He is to remain as a Trustee, and I know that he will continue to support Pendragon in the way that he always has.

Elizabeth Kerfoot, has held the post of Company Secretary again since the inception of the Trust. She has taken the decision to step down and Michael Serle has agreed to take on the role. I would like to thank Elizabeth for her sterling efforts over all these years. I would also like to thank Michael for taking on that role.

A very big thanks goes to Les Kirby, who joined us as a trustee in September having previously served as Treasurer of the Trust. He has taken on the accounts with gusto and ensures that our finances are in good order.

## The Pendragon Community Trust

### Trustees' Report

I would also like to thank the staff who whilst they have not been able to actually work, during the lock down due to being on the furlough scheme, they remain ready to start work as soon as it is deemed safe to do so. There will be a lot of preparation once we get the "go ahead" and the staff have indicated that they are willing and able to start as soon as possible.

On a positive note, our client base is as strong as ever, with constant requests for updates as to when the Centre is likely to open. Facebook is keeping them updated.

The Trustees have discussed the key points for the re-opening of the Centre

- 1) vaccination of the staff as a priority,
- 2) organising a visit from the "regulators" at NYCC to assist us with advising, what changes we need to put in place, for the centre to be safe
- 3) targeting sources for funding to try to fill the lacuna whereby such as the Trust has fallen between all the "cracks" and there is no government funding to assist us for what is a unique and highly sort after facility for some of society's most vulnerable people.

We are positive in going forward, in the words of Captain Sir Tom Moore, "tomorrow will be a good day".



**Elaine Averis**  
**Chairperson & Trustee**

# The Pendragon Community Trust

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2020.

### Objectives and activities

#### *Objects and aims*

The Pendragon Community Trust has established a local non-residential facility for people with special needs. The trust has constructed a purpose built sensory centre to provide stimulation to those with profound learning difficulties, which opened in July 2016.

The trustees and staff work together to develop the charity's strategic plan, from which priorities are set and specific work plans devised. Throughout this process the trustees have regards to the charity Commission's guidance on public benefit and ensure that all services meet these criteria.

The Pendragon Community Trust aims to provide a quality day service for those with more profound learning disabilities which is focussed on a Sensory Centre that provides a stimulating range of therapeutic and developmental activities and support for both adults and children by creating a spiritual, caring, stimulating and inspiring environment in which the beneficiaries and their carers can live rich and fulfilling lives.

#### *Public benefit*

The Centre has now over 1,400 individuals who have used the facility since it was opened in July 2016. They come from as far as Hartlepool in the North to Wakefield in the South. The ratio between Adult and Children with special needs who attend the Centre remains at 2:1.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### Achievements and performance

#### Financial review

##### *Policy on reserves*

The policy set by the trustees is for reserves to be maintained equivalent to 24 (2019 - 24) months of operating expenses. The amount is calculated using the forecast budget expenditure for the financial year ahead. The trustees believe that this would enable the Trust to continue its core services and obligations in the event of a sudden loss of funding. Free reserves accumulated in excess of the minimum can be used at the discretion of the trustees for the development of the Trust. The policy is reviewed annually.

The principal had been achieved at 31st December 2017, but with the increased requirement the Charity only held 17 months of operating expenses at 31st December 2018 and 2019.

In light of the current pandemic, the Trustees feel that it is better to temporarily reduce the level of the reserves to allow the Centre to be able to operate, when it is able.

##### *Principal funding sources*

Bookings of the Sensory Room and income derived from Functions were down £48,000 due to the Centre being closed as a result of Covid. Given the increasing demand for use of the centre, a modest increase in Bookings on the previous year, would have resulted in income increasing by £15,000. The National Lottery and other donations make up the remainder of income resources.

# **The Pendragon Community Trust**

## **Trustees' Report**

### **Going concern**

The impacts of the Covid-19 coronavirus outbreak have caused significant deterioration in economic conditions and an increase in economic uncertainty. The business has been completely closed and unable to trade due Covid-19 restrictions since March 2020.

Management are continuing to assess whether these events or conditions, either individually or collectively, cast significant doubt on the company's ability to continue as a going concern. The Trustees feel that the current position is sustainable and have no concerns over the future viability of the Centre.

### **Structure, governance and management**

#### *Nature of governing document*

The charity is constituted as a company limited by guarantee without share capital and is therefore governed by a Memorandum and Articles of Association.

#### *Recruitment and appointment of trustees*

The directors of the company are also charity trustees for the purpose of charity law under the company's Articles. The minimum number of trustees is three. (2019: 3)

Trustees are recruited through a variety of sources and means but mainly due to the extensive contacts and networks of the office of the trustees. A role description has been prepared for those interested in becoming a trustee.

#### *Induction and training of trustees*

When a potential trustee is identified, the Trust Directors will then meet with the individual to discuss the role further. The individual will be briefed on the work of the trust, shown relevant foundation paperwork (ie Memorandum of Association) and taken to see the project to learn more. Following this, the candidate will be invited to attend part of a trustees' meeting. If the trustees are in agreement, then the candidate will be formally offered the role and asked to consider becoming a trustee. If they accept, they will then be fully appointed at the next trustees' meeting. A process of induction then follows as the individual begins to get involved in the work of the Trust, making use of their unique skills and relevant networks.

#### *Major risks and management of those risks*

The directors have reviewed the major strategic, business and operational risks which the company faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to mitigate those risks. Rigorous control of actual expenditure against budgeted costs are reviewed at each trustees meeting with a view to controlling any overspend.

### **Financial instruments**

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

## The Pendragon Community Trust

### Trustees' Report

#### *Cash flow risk*

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.

Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

#### *Credit risk*

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments. The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

#### *Liquidity risk*

The charity has the available funds for ongoing operations and future developments, to maintain the required liquidity.

The annual report was approved by the trustees of the charity on 4 May 2021 and signed on its behalf by:



.....  
Mr Leslie Kirby  
Trustee

## The Pendragon Community Trust

### Statement of Trustees' Responsibilities

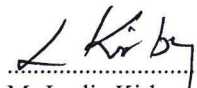
The trustees (who are also the directors of The Pendragon Community Trust for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 4 May 2021 and signed on its behalf by:

  
.....  
Mr Leslie Kirby  
Trustee

## The Pendragon Community Trust

### Independent Examiner's Report to the trustees of The Pendragon Community Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 9 to 22.

#### Respective responsibilities of trustees and examiner

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


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

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of The Pendragon Community Trust as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....  
Ian Walker FCA FCCA  
Ian Walker & Co  
Chartered Accountants

Heworth House  
Melrosegate  
Heworth  
York  
YO31 0RP

4 May 2021

## The Pendragon Community Trust

### Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	8,687	-	8,687
Charitable activities	4	39,763	-	39,763
Other trading activities	5	816	-	816
Investment income	6	173	-	173
Other income		40	-	40
Total income		<u>49,479</u>	<u>-</u>	<u>49,479</u>
<b>Expenditure on:</b>				
Charitable activities	8	<u>(59,150)</u>	<u>(6,111)</u>	<u>(65,261)</u>
Total expenditure		<u>(59,150)</u>	<u>(6,111)</u>	<u>(65,261)</u>
Net expenditure		<u>(9,671)</u>	<u>(6,111)</u>	<u>(15,782)</u>
Net movement in funds		(9,671)	(6,111)	(15,782)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>523,001</u>	<u>47,542</u>	<u>570,543</u>
Total funds carried forward	18	<u><u>513,330</u></u>	<u><u>41,431</u></u>	<u><u>554,761</u></u>

The notes on pages 12 to 22 form an integral part of these financial statements.

## The Pendragon Community Trust

### Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	42,103	-	42,103
Charitable activities	4	107,542	-	107,542
Other trading activities	5	3,150	-	3,150
Investment income	6	358	-	358
Other income		487	-	487
Total income		<u>153,640</u>	<u>-</u>	<u>153,640</u>
<b>Expenditure on:</b>				
Raising funds	7	(7,628)	-	(7,628)
Charitable activities	8	<u>(101,887)</u>	<u>(6,111)</u>	<u>(107,998)</u>
Total expenditure		<u>(109,515)</u>	<u>(6,111)</u>	<u>(115,626)</u>
Net income/(expenditure)		<u>44,125</u>	<u>(6,111)</u>	<u>38,014</u>
Net movement in funds		44,125	(6,111)	38,014
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>478,876</u>	<u>53,653</u>	<u>532,529</u>
Total funds carried forward	18	<u><u>523,001</u></u>	<u><u>47,542</u></u>	<u><u>570,543</u></u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2019 is shown in note 18.

**The Pendragon Community Trust**  
**(Registration number: 04132652)**  
**Balance Sheet as at 31 December 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	14	336,001	362,657
<b>Current assets</b>			
Debtors	15	1,515	3,767
Cash at bank and in hand	16	<u>236,281</u>	<u>211,909</u>
		237,796	215,676
<b>Creditors: Amounts falling due within one year</b>	17	<u>(19,036)</u>	<u>(7,790)</u>
<b>Net current assets</b>		<u>218,760</u>	<u>207,886</u>
<b>Net assets</b>		<u><u>554,761</u></u>	<u><u>570,543</u></u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		41,431	47,542
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>513,330</u>	<u>523,001</u>
<b>Total funds</b>	18	<u><u>554,761</u></u>	<u><u>570,543</u></u>

For the financial year ending 31 December 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on 4 May 2021 and signed on their behalf by:

  
 .....  
 Mr Leslie Kirby  
 Trustee

The notes on pages 12 to 22 form an integral part of these financial statements.

# The Pendragon Community Trust

## Notes to the Financial Statements for the Year Ended 31 December 2020

### 1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Unit 15 Omega Business Village  
Thurston Road  
Northallerton  
North Yorkshire  
DL6 2NL

The principal place of business is:

Unit 15 Omega Business Village  
Thurston Road  
Northallerton  
North Yorkshire  
DL6 2NL

These financial statements were authorised for issue by the trustees on 4 May 2021.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

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

## The Pendragon Community Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

The impacts of the Covid-19 coronavirus outbreak have caused significant deterioration in economic conditions and an increase in economic uncertainty. The Trustees are continuing to assess whether these events or conditions, either individually or collectively, cast significant doubt on the company's ability to continue as a going concern.

The business has been closed in accordance with HM Government requirements and unable to trade fully due to Covid-19 restrictions since March 2020.

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Income and endowments**

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

#### ***Donations and legacies***

Grants and donations received where entitlement is not conditional on the delivery of a specific performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Where the Charity organises an event to be undertaken in future period, any income relating to that event is carried forward until the accounting period in which the event is undertaken.

#### ***Gifts in kind***

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

#### ***Gift aid***

Gift aid is recognised in the period in which the original donation was accounted for.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

## The Pendragon Community Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

#### ***Charitable activities***

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

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including Independent examination/audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Leasehold improvements	2% straight line
Fixtures and fittings	10% straight line
Equipment	20% straight line

#### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

## The Pendragon Community Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **Financial instruments**

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## The Pendragon Community Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### **3 Income from donations and legacies**

	<b>Unrestricted funds General £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Donations and legacies;			
Donations	8,312	8,312	21,425
Income from 10K run	-	-	20,328
Gifts in kind	375	375	350
	<b>8,687</b>	<b>8,687</b>	<b>42,103</b>

#### **4 Income from charitable activities**

	<b>Unrestricted funds General £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Grants received	25,056	25,056	44,208
Sensory room bookings	14,420	14,420	56,542
Functions and room hire	287	287	6,792
	<b>39,763</b>	<b>39,763</b>	<b>107,542</b>

## The Pendragon Community Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 5 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2019 £
Trading income; Cafe	816	816	3,150
	816	816	3,150
	816	816	3,150

#### 6 Investment income

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Interest receivable and similar income; Interest receivable on bank deposits	173	173	358
	173	173	358
	173	173	358

#### 7 Expenditure on raising funds

##### a) Costs of trading activities

	Note	Total 2020 £	Total 2019 £
Fundraising trading costs; Fundraising		-	7,628
		-	7,628
		-	7,628

## The Pendragon Community Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 8 Expenditure on charitable activities

Note	Unrestricted funds General £	Restricted funds £	Total 2020 £	Total 2019 £
Staff costs	28,768	-	28,768	65,996
Office Costs	4,032	-	4,032	4,204
Cafe purchases	298	-	298	1,570
Property costs and repairs	3,633	-	3,633	7,392
Depreciation	20,544	6,111	26,655	27,053
Governance costs	1,875	-	1,875	1,783
	<u>59,150</u>	<u>6,111</u>	<u>65,261</u>	<u>107,998</u>

#### 9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2020 £	2019 £
Depreciation of fixed assets	<u>26,655</u>	<u>27,053</u>

#### 10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

#### 11 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
<b>Staff costs during the year were:</b>		
Wages and salaries	25,970	62,556
Social security costs	979	1,002
Pension costs	1,819	1,939
Other staff costs	-	499
	<u>28,768</u>	<u>65,996</u>

## The Pendragon Community Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No	2019 No
Charitable Activities	<u>6</u>	<u>6</u>

3 (2019 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £1,819 (2019 - £1,939).

No employee received emoluments of more than £60,000 during the year.

The gross salaries paid during the year were £62,496, which have been reduced by £36,526 for the Cononavirus Job Rention Scheme (CJRS) funding.

#### 12 Independent examiner's remuneration

	2020 £	2019 £
<b>Other fees to examiners</b>		
The examining of accounts of any associate of the charity	<u>1,875</u>	<u>1,770</u>

## The Pendragon Community Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 January 2020	296,700	180,882	477,582
At 31 December 2020	<u>296,700</u>	<u>180,882</u>	<u>477,582</u>
<b>Depreciation</b>			
At 1 January 2020	29,101	85,824	114,925
Charge for the year	<u>5,936</u>	<u>20,720</u>	<u>26,656</u>
At 31 December 2020	<u>35,037</u>	<u>106,544</u>	<u>141,581</u>
<b>Net book value</b>			
At 31 December 2020	<u>261,663</u>	<u>74,338</u>	<u>336,001</u>
At 31 December 2019	<u>267,599</u>	<u>95,058</u>	<u>362,657</u>

Included within the net book value of land and buildings above is £Nil (2019 - £Nil) in respect of freehold land and buildings and £261,663 (2019 - £267,599) in respect of leaseholds.

The Trust holds a 1,000 year lease on the unit having paid £120,000 rental premium. A yearly rent of £1 per annum is payable. The lease elapses in 3005.

#### 15 Debtors

	2020 £	2019 £
Trade debtors	125	2,604
Prepayments	<u>1,390</u>	<u>1,163</u>
	<u>1,515</u>	<u>3,767</u>

#### 16 Cash and cash equivalents

	2020 £	2019 £
Cash on hand	8	14
Cash at bank	<u>236,273</u>	<u>211,895</u>
	<u>236,281</u>	<u>211,909</u>

## The Pendragon Community Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

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

	2020	2019
	£	£
Trade creditors	208	35
Other taxation and social security	2,242	3,895
Other creditors	321	347
Accruals	1,513	1,413
Deferred income	14,752	2,100
	<u>19,036</u>	<u>7,790</u>

## The Pendragon Community Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 18 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Balance at 31 December 2020 £
<b>Unrestricted</b>				
General	523,001	49,479	(59,150)	513,330
<b>Restricted</b>	<u>47,542</u>	<u>-</u>	<u>(6,111)</u>	<u>41,431</u>
<b>Total funds</b>	<u><u>570,543</u></u>	<u><u>49,479</u></u>	<u><u>(65,261)</u></u>	<u><u>554,761</u></u>
	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Balance at 31 December 2019 £
<b>Unrestricted</b>				
General	478,876	153,640	(109,515)	523,001
<b>Restricted</b>	<u>53,653</u>	<u>-</u>	<u>(6,111)</u>	<u>47,542</u>
<b>Total funds</b>	<u><u>532,529</u></u>	<u><u>153,640</u></u>	<u><u>(115,626)</u></u>	<u><u>570,543</u></u>

The Restricted fund is for donations for specific fixed asset additions for the Centre. All these funds have now been utilised to purchase the relevant fixed asset. The balance on the fund represents the net book value of the assets.

#### 19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2020 £
Tangible fixed assets	294,570	41,431	336,001
Current assets	237,796	-	237,796
Current liabilities	<u>(19,036)</u>	<u>-</u>	<u>(19,036)</u>
<b>Total net assets</b>	<u><u>513,330</u></u>	<u><u>41,431</u></u>	<u><u>554,761</u></u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 December 2019 £
Tangible fixed assets	315,115	47,542	362,657
Current assets	215,676	-	215,676
Current liabilities	<u>(7,790)</u>	<u>-</u>	<u>(7,790)</u>
<b>Total net assets</b>	<u><u>523,001</u></u>	<u><u>47,542</u></u>	<u><u>570,543</u></u>