

**REGISTERED COMPANY NUMBER: 05233187 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1106526**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022**  
**FOR**  
**LYNEMOUTH DAY CENTRE LIMITED**

Greaves Grindle  
Chartered Accountants  
Victoria House  
Bondgate Within  
Alnwick  
Northumberland  
NE66 1TA

**LYNEMOUTH DAY CENTRE LIMITED**  
**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Notes to the Financial Statements</b>	8 to 15

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Constitution & Objects**

Lynemouth Day Centre Limited began trading on 1st April 2006, is registered at Companies House No: 5233187, and is registered with the Charities Commission No: 1106526.

The objects of the charity are to promote the relief of the elderly by providing, maintaining and managing a Day Centre in Lynemouth for the purpose of providing facilities for recreation and other leisure time occupations and other lawful charitable purposes in the interest of social welfare with the object of improving their conditions of life.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objects and in planning future activities.

**Organisation**

The Directors form the Executive Committee which meets regularly. The day-to-day management decisions are made by the Day Centre Manager with input from the Chairman as necessary. All decisions are ratified by the committee at the following executive meeting, and/ or by email correspondence. The Directors are elected or re-appointed each year by the members of Lynemouth Day Centre at the AGM.

This report includes the Covid-19 lockdown period which was clearly an exceptional event. The Directors made all possible plans to mitigate the impact of the pandemic and continued to communicate via electronic means.

**Appointment Of New Trustees**

New trustees are voted on at the AGM. However, in accordance with the Articles of Association, the trustees may appoint a person who is willing to act as a trustee either to fill a vacancy or as an additional trustee provided that the appointment does not cause the number of trustees to exceed the number fixed by or in accordance with the articles as the maximum number of trustees.

A trustee so appointed shall hold office only until the next following Annual General Meeting.

**Activities**

Due to the national restrictions introduced in response to the Covid-19 pandemic, the activities of the Day Centre have been forced to evolve quickly to meet the needs of our vulnerable client group. Despite the Centre being closed for a period, the services offered to clients continued to be provided remotely. The welfare of clients and staff members has been the top priority. Various adaptations have been made to the building to ensure a Covid-safe environment and on-site services were able to resume cautiously when government guidelines allowed.

**Plans For Future Periods**

Providing high quality services in a safe environment is a key priority for the Directors and management. A refurbishment plan for the building is in place and work is being conducted in a phased manner; grant funding is being sought for each of these phases. The building is being utilised by the wider community, such as hosting the local library.

The long-term consequences of the Covid-19 pandemic is yet unknown; it has brought about major challenges to the care sector. The Directors continue to monitor developments closely and liaise with the County Council. Measures have been put in place to adapt the service to meet the needs of our clients and to monitor their welfare.

To help reduce the impact of isolation, plans were quickly developed to support, as far as possible, existing clients in their own homes. It is our intention to serve the wider community; meals and other support has been provided throughout the pandemic.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**Finance**

The financial statements are attached to this report.

Social Services funding continues to support the running of the Day Centre. The previous "block contract" with the County Council finished at the end of March 2019 and has been replaced by a daily rate charge for booked places and a further rate charge for lunch and transport provided. Since the year end, grant funding has been received towards building refurbishment, transport running costs and a specific dementia project. The Executive Committee is mindful of the risks associated with social care funding. The Day Centre management is investigating diversification, and alternative funding sources, to mitigate these risks. The Directors wish to thank the members who through their own efforts raise significant funds amongst themselves for the centre.

A thorough financial risk assessment has been conducted to adapt to the operational challenges caused by the pandemic.

**Staff**

We are privileged to be served by staff who are dedicated to their work, caring for our members and offering the highest standards of service. The management team consists of Vikki Thompson and Lynsey Ditchburn. Training has continued with staff members undertaking various qualifications. Placements are often provided for young people from a number of external education establishments, when possible.

**Reserves Policy**

The Executive Committee has an obligation to safeguard the interests of its clients, the majority of whom are vulnerable adults. Therefore, we aim to keep six months' running costs in reserve in light of the risks to the County Council funding which makes up most of our income. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be 6 months of the expenditure. Budgeted expenditure for 2022/23 is expected to be in the region of £300,000 and therefore the target is £150,000 in general funds. The reserves are needed to meet the working capital requirements of the charity and the Executive Committee are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

Whilst unrestricted funds stand at a decreased figure of £176,562 down from £191,433, a decreased designation of £37,802 has been set aside for staff redundancies. The present level of unrestricted net current assets available to the charity is £146,568. After accounting for the designated redundancy amount, this leaves £108,766 working capital for the general reserve. This falls significantly short of the target level. Although the strategy is to continue to build reserves through planned operating surpluses, the Executive Committee is well aware that it is unlikely that the target range can be reached for at least 5 years. In the short term the Executive Committee has also considered the extent to which existing activities and expenditure could be curtailed, should such circumstances arise.

**Risk Assessment**

The Directors have examined the major strategic, business and operational risks, which the charity faces, and confirm that systems have been established to engage regular reports to be produced so that the necessary steps may be taken to lessen these risks.

**Reporting Accountants**

A resolution proposing that Greaves Grindle be re-appointed as reporting accountants of the charity will be put to the Annual General Meeting.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Directors**

Mr M D Burdon (Chairman)  
Mr W Tarbit (Secretary)  
Mr E C Peat (Treasurer)  
Mrs G Thompson MBE

**Manager**

Mrs V Thompson

**Address**

Albion Terrace  
Lynemouth  
Morpeeth  
Northumberland  
NE61 5SY

**Company Number**

5233187

**Charity Number**

1106526

**Reporting Accountants**

Greaves Grindle  
Victoria House  
Bondgate Within  
Alnwick  
Northumberland  
NE66 1TA

**Bankers**

Barclays Bank PLC  
Northumbria House  
Cramlington  
Northumberland  
NE23 6QP

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on **15 December 2022** and signed on its behalf by:

.....  
M D Burdon - Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LYNEMOUTH DAY CENTRE LIMITED

---

### **Independent examiner's report to the trustees of Lynemouth Day Centre Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

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

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

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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 Company 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.

Jane Harvey F.C.A.  
Institute of Chartered Accountants in England and Wales  
Greaves Grindle  
Chartered Accountants  
Victoria House  
Bondgate Within  
Alnwick  
Northumberland  
NE66 1TA

Date: **25 January 2023**

**LYNEMOUTH DAY CENTRE LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	<b>2022 Total funds £</b>	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>10,292</b>	<b>5,169</b>	<b>15,461</b>	33,434
<b>Charitable activities</b>					
Day Centre activities		<b>260,275</b>	-	<b>260,275</b>	240,816
Other trading activities	2	<b>14,888</b>	-	<b>14,888</b>	17,007
Investment income	3	<b>8</b>	-	<b>8</b>	35
<b>Total</b>		<b>285,463</b>	<b>5,169</b>	<b>290,632</b>	291,292
<b>EXPENDITURE ON</b>					
Raising funds		<b>22,199</b>	-	<b>22,199</b>	22,165
<b>Charitable activities</b>					
Day Centre activities		<b>278,135</b>	<b>17,259</b>	<b>295,394</b>	235,331
<b>Total</b>		<b>300,334</b>	<b>17,259</b>	<b>317,593</b>	257,496
<b>NET INCOME/(EXPENDITURE)</b>		<b>(14,871)</b>	<b>(12,090)</b>	<b>(26,961)</b>	33,796
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>191,433</b>	<b>14,418</b>	<b>205,851</b>	172,055
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>176,562</b>	<b>2,328</b>	<b>178,890</b>	205,851

The notes form part of these financial statements

**LYNEMOUTH DAY CENTRE LIMITED (REGISTERED NUMBER: 05233187)**

**BALANCE SHEET  
31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	<b>2022 Total funds £</b>	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	<b>29,994</b>	-	<b>29,994</b>	30,637
<b>CURRENT ASSETS</b>					
Debtors	9	<b>34,246</b>	-	<b>34,246</b>	31,703
Cash at bank and in hand		<b>122,093</b>	<b>2,328</b>	<b>124,421</b>	147,998
		<b>156,339</b>	<b>2,328</b>	<b>158,667</b>	179,701
<b>CREDITORS</b>					
Amounts falling due within one year	10	<b>(9,771)</b>	-	<b>(9,771)</b>	(4,487)
<b>NET CURRENT ASSETS</b>		<b>146,568</b>	<b>2,328</b>	<b>148,896</b>	175,214
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>176,562</b>	<b>2,328</b>	<b>178,890</b>	205,851
<b>NET ASSETS</b>		<b>176,562</b>	<b>2,328</b>	<b>178,890</b>	205,851
<b>FUNDS</b>	11				
Unrestricted funds				<b>176,562</b>	191,433
Restricted funds				<b>2,328</b>	14,418
<b>TOTAL FUNDS</b>				<b>178,890</b>	205,851

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements



**LYNEMOUTH DAY CENTRE LIMITED (REGISTERED NUMBER: 05233187)**

**BALANCE SHEET - continued**  
**31 MARCH 2022**

---

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

The financial statements were approved by the Board of Trustees and authorised for issue on **15 December 2022** and were signed on its behalf by:

.....  
M D Burdon - Trustee

.....  
G Thompson - Trustee

The notes form part of these financial statements

## LYNEMOUTH DAY CENTRE LIMITED

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

---

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

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

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property                      -    2% on cost

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 Charities SORP (FRS 102). Subsequent measurement is as per paragraphs 11.17 to 11.19, Charities SORP (FRS 102).

##### **Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

##### **Creditors**

The charity has creditors which are measured at settlement amounts less any trade discount.

**LYNEMOUTH DAY CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**2. OTHER TRADING ACTIVITIES**

	<b>2022</b>	2021
	<b>£</b>	£
Raffle	<b>145</b>	100
External catering	<b>14,243</b>	15,291
Support service	<b>500</b>	1,616
	<u><b>14,888</b></u>	<u>17,007</u>

**3. INVESTMENT INCOME**

	<b>2022</b>	2021
	<b>£</b>	£
Interest receivable	<b>8</b>	35
	<u><b>8</b></u>	<u>35</u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2022</b>	2021
	<b>£</b>	£
Independent examiner's fees	<b>1,980</b>	1,680
Depreciation - owned assets	<b>643</b>	643
	<u><b>2,623</b></u>	<u>2,323</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	<b>2022</b>	2021
Charitable activities	<b>10</b>	10
Management and administration	<b>2</b>	2
	<u><b>12</b></u>	<u>12</u>

No employees received emoluments in excess of £60,000.

The aggregate remuneration of the management team in the year amounted to £50,601.

**LYNEMOUTH DAY CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	26,046	7,388	33,434
<b>Charitable activities</b>			
Day Centre activities	240,816	-	240,816
Other trading activities	17,007	-	17,007
Investment income	35	-	35
<b>Total</b>	<u>283,904</u>	<u>7,388</u>	<u>291,292</u>
<b>EXPENDITURE ON</b>			
Raising funds	22,165	-	22,165
<b>Charitable activities</b>			
Day Centre activities	<u>235,331</u>	<u>-</u>	<u>235,331</u>
<b>Total</b>	<u>257,496</u>	<u>-</u>	<u>257,496</u>
<b>NET INCOME</b>	26,408	7,388	33,796
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	165,025	7,030	172,055
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>191,433</u>	<u>14,418</u>	<u>205,851</u>

**LYNEMOUTH DAY CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**8. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	<b>35,138</b>
<b>DEPRECIATION</b>	
At 1 April 2021	<b>4,501</b>
Charge for year	<b>643</b>
At 31 March 2022	<b>5,144</b>
<b>NET BOOK VALUE</b>	
At 31 March 2022	<b>29,994</b>
At 31 March 2021	<b>30,637</b>

Included in cost or valuation of land and buildings is freehold land of £3,000 (2021 - £3,000) which is not depreciated.

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	2021
	£	£
Other debtors	<b>33,398</b>	30,946
Prepayments	<b>848</b>	757
	<b>34,246</b>	31,703

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2022</b>	2021
	£	£
Trade creditors	<b>3,932</b>	-
Other creditors	<b>807</b>	-
Accrued expenses	<b>5,032</b>	4,487
	<b>9,771</b>	4,487

LYNEMOUTH DAY CENTRE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

11. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General reserve	141,957	(14,871)	11,674	138,760
Designated redundancy fund	49,476	-	(11,674)	37,802
	<u>191,433</u>	<u>(14,871)</u>	<u>-</u>	<u>176,562</u>
<b>Restricted funds</b>				
Transport fund	2,388	(1,000)	-	1,388
Building refurbishment fund	12,030	(11,090)	-	940
	<u>14,418</u>	<u>(12,090)</u>	<u>-</u>	<u>2,328</u>
<b>TOTAL FUNDS</b>	<u>205,851</u>	<u>(26,961)</u>	<u>-</u>	<u>178,890</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General reserve	285,463	(300,334)	(14,871)
<b>Restricted funds</b>			
Transport fund	1,000	(2,000)	(1,000)
Building refurbishment fund	4,169	(15,259)	(11,090)
	<u>5,169</u>	<u>(17,259)</u>	<u>(12,090)</u>
<b>TOTAL FUNDS</b>	<u>290,632</u>	<u>(317,593)</u>	<u>(26,961)</u>

**LYNEMOUTH DAY CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
General reserve	125,566	26,408	(10,017)	141,957
Designated redundancy fund	39,459	-	10,017	49,476
	<u>165,025</u>	<u>26,408</u>	<u>-</u>	<u>191,433</u>
<b>Restricted funds</b>				
Transport fund	-	2,388	-	2,388
Building refurbishment fund	7,030	5,000	-	12,030
	<u>7,030</u>	<u>7,388</u>	<u>-</u>	<u>14,418</u>
<b>TOTAL FUNDS</b>	<u>172,055</u>	<u>33,796</u>	<u>-</u>	<u>205,851</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General reserve	283,904	(257,496)	26,408
<b>Restricted funds</b>			
Transport fund	2,388	-	2,388
Building refurbishment fund	5,000	-	5,000
	<u>7,388</u>	<u>-</u>	<u>7,388</u>
<b>TOTAL FUNDS</b>	<u>291,292</u>	<u>(257,496)</u>	<u>33,796</u>

**LYNEMOUTH DAY CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General reserve	125,566	11,537	1,657	138,760
Designated redundancy fund	39,459	-	(1,657)	37,802
	<u>165,025</u>	<u>11,537</u>	<u>-</u>	<u>176,562</u>
<b>Restricted funds</b>				
Transport fund	-	1,388	-	1,388
Building refurbishment fund	7,030	(6,090)	-	940
	<u>7,030</u>	<u>(4,702)</u>	<u>-</u>	<u>2,328</u>
<b>TOTAL FUNDS</b>	<u>172,055</u>	<u>6,835</u>	<u>-</u>	<u>178,890</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General reserve	569,367	(557,830)	11,537
<b>Restricted funds</b>			
Transport fund	3,388	(2,000)	1,388
Building refurbishment fund	9,169	(15,259)	(6,090)
	<u>12,557</u>	<u>(17,259)</u>	<u>(4,702)</u>
<b>TOTAL FUNDS</b>	<u>581,924</u>	<u>(575,089)</u>	<u>6,835</u>



**LYNEMOUTH DAY CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Fixed assets £	Current assets £	Current liabilities £	Total 2022 £	Total 2021 £
<b>Unrestricted funds</b>					
General reserve	29,994	118,537	(9,771)	138,760	141,957
<b>Designated funds</b>					
Designated redundancy fund	-	37,802	-	37,802	49,476
<b>Total unrestricted funds</b>	29,994	156,339	(9,771)	176,562	191,433
 <b>Restricted funds</b>					
Transport fund	-	1,388	-	1,388	2,388
Building refurbishment fund	-	940	-	940	12,030
<b>Total restricted funds</b>	-	2,328	-	2,328	14,418
 <b>Total funds</b>	29,994	158,667	(9,771)	178,890	205,851