

Embercombe - a company limited by guarantee

Annual Report

Year Ended 31 March 2021

Company Registration Number 05943952

Charity Registration Number 1116793

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TRUSTEES ANNUAL REPORT

The Trustees, who are also directors for the purposes of company law, submit their report and the unaudited financial statements of the Trust for the year ended 31 March 2021. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts, and comply with the Company's Memorandum and Articles of Association, the Charities Act 2011, 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), which was published on 16 July 2014. This report includes the Directors Report as required by Company Law.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number: 5943952 (England and Wales)

Registered Charity Number: 1116793

Registered Office:

Embercombe

Higher Ashton

Exeter

Devon

EX6 7QT

Trustees

Charles Anderson (appointed July 2016)

Ruth Dobson (appointed September 2017)

Rosa Sommer Martin (appointed December 2017)

Jon Rae (appointed December 2017)

Jacqueline Davis (appointed November 2019)

Bankers

The Co-Operative Bank

Skelmersdale

WN8 6WT

1. Structure and Governance

The objects of the company are to promote all purposes which are charitable under the laws of England and Wales.

Governing Document

Embercombe is a charitable company limited by guarantee, having no share capital, incorporated under the Companies Act and governed in accordance with the Memorandum and Articles of Association dated 22 September 2006 and amended October 2015. It is a registered charity.

2. Our Aims and Objectives

Embercombe's mission is to empower people and organisations to take action for a regenerative and flourishing world for all.

We run residential and online educational programmes and venue hires from our 50-acre site in rural Devon. We have pastures, woodlands, gardens, a lake, simple yurt accommodation, kitchens providing delicious organic vegan food and 'back-to-nature' meeting and teaching spaces.

In order to provide an appropriate land-based container and hands-on example for our work, we are rewilding our land, inviting volunteers to learn practical land-based skills and working with local landowners to create wild corridors in our area.

All of our educational programmes are built on connecting with nature, rewilding places and people, community building and soul-centred transformative experience. We encourage our participants to explore the 'Twin Trail' – the two parallel paths of personal transformation, the inner path of self-development, and the outer path of action.

Our philosophy is based on the concept of the 'Children's Fire', a reminder for us to consider only actions and behaviours which are most likely to support the flourishing of future generations of all species.

We are run by a small, part-time staff team, and a team of residential assistants and local volunteers.

Ensuring our work delivers our aims

The Charities Act 2006 introduced the requirement for charities to show they provided public benefit. The Trustees have reviewed the object, goals, services and objectives of the charity in the light of this requirement and can confirm that Embercombe serves the public benefit. This Trustees' Annual report continues to evidence how the charity strives to meet these needs.

The focus of our work for the year

The main objectives for the year 2020-2021 were to:

1. achieve financial sustainability from our educational courses, programmes and venue hires, making sure that all direct and indirect costs of our operation are covered by income; and
2. develop additional income streams that will allow us to further develop and deliver the charitable aims of Embercombe, maintain and improve our site and buildings, and provide additional resource capacity within our staff team.

3. Our Activities

In order to achieve these objectives we:

- i) planned a full residential programme of courses and venue hires from March - November 2020, and February - March 2021;
- ii) planned a number of day hire bookings as an additional income stream; and
- iii) developed plans to run an online workshop and events programme as an additional income stream.

4. Our Progress

We arrived at the beginning of March 2020 with a full programme for the 2020 season, with projected income looking stronger than for several years previously and a high level of confidence that sustainability would be attained in the 20/21 financial year.

With a full staff team on salary and assistants already recruited, we started a strong season with two sold out courses in the first weeks of March. Sadly, only weeks into our season, COVID lock-down meant that we had to shut the site and postpone all of our courses, venue hires and events indefinitely. All deposits and course bookings were placed in ring-fence at this point and the operational staff were furloughed.

A great advantage, and the primary reason we survived, is that we arrived in this situation having already laid plans to launch an online platform at the beginning of the season. This paid off during the COVID lockdown when we were able to test our fledgling platform using free content, to an audience that were very eager to engage in online connection. Our viewer numbers were immediately very high, allowing us to reach people around the world.

This was to form the basis on an alternative income stream from paid-for online workshops which we were able to offer in Autumn and Winter 20/21 which supplemented government grants and salary furlough for a large proportion of our staff. During the year, bookings for future residential programmes also continued, and thanks to confidence and patience from our participants we did not need to make refunds for events that needed to be rescheduled over this time.

For 3 months of the 20/21 financial year, we were able to deliver some residential programmes in-between lock-downs, using a strict COVID-safe protocol. This was possible due to our large indoor spaces which worked well for social distancing and allowed us to make good use of our outdoor teaching and eating facilities and single person yurt accommodation.

5. Plans for future period

We begin the 21/22 year in a strong trading position, despite the challenges of COVID, and the Trustees are pleased to report that the organisation remains a going concern.

We have sold out residential courses and a back-to-back season of venue hires and events - the delivery of which depend on COVID restrictions. We have found that our participants and clients have an increased appetite for the educational work that we offer - returning to the land, finding community and restoring a deeper sense of connection with the natural world.

Our online programme will be a strong income stream into the future, for courses and conferences and debates. We are developing online-only and blended versions of our residential programmes to make our offerings more accessible to an international audience and attract the best teachers in our subject area from around the world - thus making us more COVID secure and able to cut down on international travel.

We will continue the rewilding of our land and welcoming people to come and help us achieve our land management plans in a series of seasonal rewilding camps, in partnership with international organisation Ecosystem Restoration Camps.

In addition to working to ensure our financial sustainability, there are two priorities for the forthcoming financial year:

1. To revisit our charitable objectives and consider how we deliver against these in a more specific way, by developing programmes and partnerships with organisations who can help us bring people onto the land that would not have the chance otherwise; and
2. To focus on fundraising to allow us i) to start work on the building works required under our site Masterplan; ii) to employ more staff to take us above a minimum viable team; iii) to allow us to invite more people to attend our programmes on paid-for bursary places and iv) to help us to continue develop our programming to world-class standard.

6. Financial Review

Results for the Year

Income from Charitable Activities, which include our programmes, events and venue hires for all beneficiary groups, amounted to £324,149 - an improvement on previous years (£198,049 in 19/20, £77,273 in 18/19). This figure includes a partial exemption of £76,090 which has been agreed in principle by HMRC but has not been received at year end. The amount is carried in the balance sheet as HMRC debtor.

In 17/18 when the organisation was last operating at full capacity, prior to a full revisioning and restructure, the income from charitable activities was £280,498. This is the benchmark that the organisation has been working towards for the past two years, and this year has surpassed, once the VAT partial exemption is realised for our educational activities.

Because of the COVID restrictions, the 20/21 income from our Charitable Activities was supplemented by £115,088 in grants and furlough, with an additional £7,855 of donations, which brought the total incoming resources in 20/21 to £447,092.

Expenditure on charitable activities was £395,439, compared with £356,736 in the previous year (£344,605 for 18/19, £529,844 for 17/18). This trajectory shows that even by expanding our activities and income, continual efficiency measures within the organisation, and the addition of an online income, we are driving improvements in expenditure.

The result for 20/21 was net incoming resources of £51,653, compared with a net outgoing of £153,489 in 19/20 (outgoing £232,602 in 18/19, outgoing £253,974 in 17/18).

Donations in this year were £7,855, slightly up on £5,198 in 19/20, but still considerably less than in previous years when there was more dependence on donated funds - £34,730 in 18/19 and £59,851 in 17/18. Our focus in this year has been on direct income generating activities, but a priority for the next financial year, as stated above, is to develop our grant-body fundraising and private donation.

Net incoming cash flow over the year was £32,836 resulting in year-end cash balances of £92,944. The net current asset at the close of the financial year was £81,285.

Reserves

The Board has over the last year monitored the reserve position closely, keeping cash flow forecast and expenditure under constant review. Our reserve policy going forward is to increase and maintain reserves at 6 times the monthly operating cost of the organisation.

The Charity's reserves position at the year-end was as follows:

Reserve				<u>FY20-21</u>	<u>FY19-20</u>
Unrestricted Funds - Reserves				69,797	-13,209
Fixed Assets				1,185,978	1,217,331
Restricted Funds				11,487	11,287
Endowment Funds				914,993	914,993
Total				2,182,255	2,130,402

Annual operating expenditure					395,439	356,736
Ratio of reserves to annual operating expenditure					0.18	-0.04

(Endowment Funds – The endowment represents the gift of the freehold property to the charity together with expenditure by the previous trust on the property at Embercombe, prior to the company being formed)

Principal Risks and Uncertainties

During this financial period the primary risk and uncertainty was the COVID lockdown which meant that the organisation was unable to deliver its residential programme which is the primary income stream. A fast move to online course provision meant that we were able to achieve a second income stream. This, combined with careful ring-fencing of deposits, transparent communications with our participants, and responsive and emergent programming of residential courses and events between lock-downs, has meant that we have achieved a position of confidence for the next financial period.

Public Benefit Obligation also mentioned above

Embercombe meets its public benefit obligation by providing educational courses, experiences and events to adults, young persons, families and organisations, to empower them to take action for a regenerative and flourishing world for all. As well as paid for events, we include free events, on site and online, bursary (supported) places on all of our residential programmes and we trainings and land-based opportunities for local volunteers.

Embercombe welcomes and supports participants and organisations from all backgrounds and does not discriminate on the basis of age, gender, race, religion, political persuasion or on any other basis.

The Trustees consider that any personal benefit received by individuals or organisations attending its events is in addition to the Charity's broader goal of bringing about a flourishing world for all. In making this statement the Trustees have had regard to the Charity Commission's guidance on public benefit.

The Board of Trustees

Embercombe's Trustees are selected to fill specific skills needs on the Board, to ensure diversity is maintained and for the ability to contribute time and energy in service of Embercombe's mission. They are appointed following an interview process with the Chair of Trustees and at least one other Trustee and attendance as an observer for at least one Trustee Board meeting.

Trustees are issued with the Charities Commission guidelines "The Essential Trustee".

Board Changes

There has been no change to the Board of Trustees over this period.

Organisational Structure

During the year to 31 March 2021 the Charity was run by a Director, reporting to the Board of Trustees and a small staff team reporting to the Director - a core team covering administration, marketing and communications, customer liaison and site management, and an operations team covering hosting, house and kitchen for the purposes of programme and event delivery.

Internal Control & Risk Management

The Trustees acknowledge overall responsibility for Embercombe's internal controls and risk management. The annual budget, prepared by the Director is approved by the Trustees after detailed scrutiny. The financial reporting system compares income and expenditure against budget on a monthly and quarterly basis.

The various risks facing the Charity and their means of mitigation are recorded in a Risk Register that is updated before every Board meeting and reviewed by the Trustees at that meeting.

Pay Policy

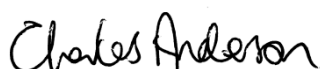
The Board is responsible for setting remuneration policy for the Director. It agrees the appointment of the Director and remuneration, as well as the budget within which the Director can negotiate salaries and contracts. The Board gives final approval of the overall cost of salaries and contracts.

The Board pays attention to remuneration levels in the sector in determining salaries and fees. They are set having regard to responsibilities, pay levels for comparable positions and available resources.

Small Company Provisions

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

The annual report was Approved by the Trustees of the charity and signed on its behalf by:



Charles Anderson – Chair of Trustees

Date – 29/12/2021

Trustees Responsibilities

Charity Law in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements that are reasonable and prudent;
- state whether the 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 ongoing concern basis unless it is inappropriate to presume that the charity will continue its operations.

The Trustees are responsible for keeping 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 to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

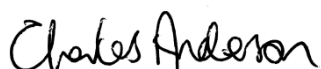
Embercombe selects and appoints Trustees in line with current Charities Commission guidelines seeking to balance the expertise and professional experience of Board members.

In so far as the Trustees are aware:

There is no relevant accounts information of which the charitable company is unaware;

The Trustees have taken all steps that they ought to have taken, to make themselves aware of any relevant accounts information and to establish that the independent examiner is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's web site. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



Charles Anderson – Chair of Trustees

Date – 29/12/2021



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

**Report to the
trustees/directors/
members of**

Embercombe

**On accounts for the year
ended**

31 March 2020

Charity no.:

1116793

Company no.:

05943952

Set out on pages

14-39

**Responsibilities and
basis of report**

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31 / 03 / 2020**

As the charity's trustees of the Company (who are also the directors of the company 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 for this year 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

**Independent
examiner's statement**

("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.


I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

** Please delete the words in the brackets if they do not apply.*

Signed:



Date: 21 December 2021

Name: Bertram Andrew Northmore FCMA

Relevant professional
qualification(s) or body
(if any):

Chartered Institute of Management Accountants

Address: Northmore Business Associates Ltd

Tor View Office, Fore Street Tamerton Foliot

Plymouth, Devon PL5 4NA

<u>Embercombe</u>						
<u>Statement of Financial</u>						
<u>Activities</u>						
<u>for the Year Ended 31</u>						
<u>March 2021</u>						
					Year Ended	Year Ended
					31-Mar-21	31-Mar-20
		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
	Notes	£	£	£	£	£
Income from:						
Donations	2	7,855	0		7,855	5,198
Charitable Activities	3	324,149	0		324,149	198,049
Investment Income	4	0			0	0
Grant Income	5	115,088		0	115,088	0
Other						
					0	0
Total Incoming resources		447,092	0	0	447,092	203,247
Expenditure on						
Raising Funds						
Charitable activities	6	395,439	0	0	395,439	356,736
Separate Material Item of Expense	8	0			0	0
Other	9	0			0	0
Total resources expended		395,439	0	0	395,439	356,736
<u>Net Incoming/(Outgoing) Resources before transfers</u>	10	51,653	0	0	51,653	-153,489

Gross transfers between funds					0	
<u>Net Incoming/(Outgoing) Resources</u>		51,653	0	0	51,653	-153,489
<u>Reconciliation of Funds</u>						
Total funds brought forward		1,204,122	11,487	914,993	2,130,602	2,283,891
Total Funds Carried Forward		1,255,775	11,487	914,993	2,182,255	2,130,402
Note -						
Of the Total Funds Carried Forward,						
the amount invested in fixed assets is:		1,185,978		914,993	2,100,971	2,132,324

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

All income and expenditure derive from continuing activities.

Embercombe						
Balance Sheet						
As at 31 March 2021						
					Year Ended	Year Ended
					31-Mar-21	31-Mar-20
		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
	Notes	£	£	£	£	£
Fixed Assets						
Tangible Assets	13	1,185,978		914,993	2,100,971	2,132,324
Current Assets						
Stock		378			378	300
Debtors	14	79,766			79,766	8,021
Cash at bank		81,457	11,487		92,944	60,108
Total Current Assets		161,601	11,487	0	173,0188	68,429
Current Liabilities						
Creditors - amounts falling due within one year	15	-91,803	0		-91,803	-70,351
Net Current Assets		69,798	11,487	0	81,285	-1,922
Total Assets less Current Liabilities		1,255,776	11,487	914,993	2,182,256	2,130,402
Net Assets		1,255,776	11,487	914,993	2,182,256	2,130,402
Funds						
Unrestricted funds					1,255,776	1,204,122
Restricted funds					11,287	11,287
Endowment funds					914,993	914,993
Total Funds	18				2,182,256	2,130,402

Company Registration Number 05943952

Charity Registration Number 1116793


For the financial year ending March 2021 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 13 to 37 were approved by the Trustees and authorised for issue on 29/12/2021 and signed on their behalf by Charles Anderson – Chair of Trustees.



Charles Anderson – Chair of Trustees

Date – 29/12/2021

Embercombe			
Statement of Cash Flows			
At 31 March 2021			
		Year Ended	Year Ended
		31-Mar-21	31-Mar-20
		£	£
Net cash provided by/(used in) operating activities	19	32,836	-95,694
Cash Flows from Investing Activities			
Interest		0	0
Purchase of tangible fixed assets		0	-59,185
Net Proceeds from sale of fixed assets		0	4,295
Ex Gratia and Redundancy Payments		0	0
Sub total		0	-54,890
Change in cash and cash equivalents in the year		32,836	-150,584
Cash and cash equivalents at the beginning of the year		60,108	210,692

Cash and cash equivalents at the end of the year		92,944	60,108
		0	0

Notes to the Financial Statements

Embercombe, For the Year Ended 31 March 2021

Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items being recognised at cost or transaction value unless otherwise stated in the notes to these accounts.

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) (Charities SORP FRS 102 effective 1 January 2019), with FRS 102 and with the requirements of the Companies Act 2006 and the Charities Act 2011.

The Charity constitutes a policy benefit entity as defined by FRS 102.

Critical accounting estimates and areas of judgement

The items in the financial statements where the Trustees have had to make significant judgements and estimates include:

- The estimates of the useful economic lives of the tangible fixed assets used to determine the depreciation charge
- The basis on which support costs have been allocated across the various expenditure headings
- The accounting for the Linhay property which was valued at lower cost and not realisable value and supported by a professional validation

Assessment of on-going concern

Proceeds from the sale of cottages, coupled with the minimisation of senior management overheads, leads the Trustees to conclude that a going concern assumption continues to be appropriate for the preparation of the financial statements.

Income

All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, the amount can be quantified with reasonable accuracy and it is probable that the income will be recovered.

Expenditure is accounted for on an accruals basis and has been classified under headings that integrate all costs related to the category. Expenditure comprises direct costs and support costs. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued expenditure.

Support Costs

Support costs represent indirect charitable expenditure and include governance costs. Support costs include salaries of office-based staff, facilities and premises costs, insurance and bank charges, information systems, communications and other general services.

Support costs are allocated to other headings on a reasonable basis.

Tangible fixed assets

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

Land and Buildings

Straight line over 10 to 50 years on buildings only

Plant and Machinery

20% on reducing balance

Debtors

Debtors are recognised at their settlement amount less any provision for non-recoverability.

Creditors and Provisions

Creditors and provisions are recognised when there is an obligation which is likely to result in the transfer of economic resources and the amount of such transfer can be estimated reliably. The amount recognised is the amount which the charity anticipates it will pay to settle the obligation.

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.

2. Donations	Year Ended 31/03/2021				Year Ended 31/03/2020			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£	£	£	£	£	£	£	£
Donations	7855	0	0	7855	5198	0	0	5198
3. Charitable Activities	Year Ended 31/03/2021				Year Ended 31/03/2020			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£	£	£	£	£	£	£	£
Charitable Activities	324149	0	0	324149	198049	0	0	198049
4. Investment Income	Year Ended 31/03/2021				Year Ended 31/03/2020			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£	£	£	£	£	£	£	£

Deposit Account Interest	0	0	0	0	0	0	0	0
5. Separate Material Item of Income	Year Ended 31/03/2021				Year Ended 31/03/2020			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£	£	£	£	£	£	£	£
Grant Income	115,088	0	0	115,088	0	0	0	0
Unrestricted fund income equates to proceeds of sale. Endowment fund costs equate to acquisition cost of assets less accumulated depreciation .								
6. Expenditure on Charitable Activities	Year Ended 31/03/2021				Year Ended 31/03/2020			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£	£	£	£	£	£	£	£
Programme costs - Facilitators, travel, food, cleaning and equipment	146,266			146,266	125,430			125,430
Facilities improvements, repairs, refurbishment and depreciation	55,657			55,657	71,748			71,748

Marketing and PR	8,813			8,813	16,620			16,620
Fixed Asset Impairment - EBC Settlement					1,493			1,493
Support Costs (Note 7)	184,703			184,703	141,445			141,445
	395,439	0	0	395,439	356,736	0	0	356,736
7. Support and Governance Costs	Year Ended 31/03/2021				Year Ended 31/03/2020			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£	£	£	£	£	£	£	£
Wages and Social Security	134,020			134,020	72,755			72,755
Pension	1,897			1,897	1,399			1,399
Repairs, Renewals and Facility Improvements	0			0	0			0
Utilities	14,160			14,160	9,503			9,503
Other Costs	28,473			28,473	48,029			48,029

Accountancy - governance	4,000			4,000	8,000			8,000
Other Professional - governance	1,653			1,653	1,259			1,259
Reporting Accountant Fees - governance	500			500	500			500
	184,703	0	0	184,703	141,445	0	0	141,445
8. Separate Material Item of Expense	Year Ended 31/03/2021				Year Ended 31/03/2020			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£	£	£	£	£	£	£	£
Remedial costs on freehold properties prior to sale	0			0	0			0
	0	0	0	0	0	0	0	0

9. Other Expenditure			Year Ended	Year Ended							
			31-Mar-21	31-Mar-20							
Ex Gratia Payments			0	0							
Redundancy Payments			0	0							
			0	0							
Charitable Activities Expenditure by fund:											
Unrestricted			0	0							
Restricted			0	0							
Endowment			0	0							
10. Net Incoming/(Outgoing) Resources											
Net resources are stated after charging/(crediting):			Year Ended	Year Ended							

			31-Mar-21	31-Mar-20							
			£	£							
Depreciation - owned assets			31,353	33,982							
Surplus on disposal of fixed assets				0							
11. Trustees' Remuneration and Benefits											
No trustee received any remuneration or other benefits in respect of their role as trustee (2017 : Nil)											
Travel expenses totalling NIL were reimbursed in FY20 (NIL in 2019)											
12. Staff Costs			Year Ended	Year Ended							
			31-Mar-21	31-Mar-20							
			£	£							
Wages and Salaries			127,342	70,406							
Social Security Costs			6,678	2,349							
			134,020	72,755							

Pension contributions of £1,399 were paid in the period under an auto enrolment scheme (2019 : £546)											
No bonuses costs were incurred in the period (2019 : Nil)											
No Redundancy costs were incurred in the period (2019 : Nil)											
No Ex Gratia payments were incurred in the period (2019 : Nil)											
The average number of employees during the year was as follows:			Year Ended	Year Ended							
			31-Mar-21	31-Mar-20							
Operations - Full Time Equivalent			4	5							
The key management personnel of the Charity comprised the Managing Director and three FTE direct reports.											
The Managing Director's remuneration totalled £16,385 for the period April 2019 to March 2020 (2019 : £15,000), excluding employer's national insurance											

contributions of £1,666 (2019 : £1,489) and Employers Pension contributions of £399 (2019 : £240)											
No employee earned more than £60,000 in either financial year.											
The Trustees received no remuneration for their roles as trustees (2018 : Nil).											
Taxation_- The company is a registered charity. As such it is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in the furtherance of the Charity's primary objectives provided that these profits and surpluses are applied solely for charitable purposes.											
13. Tangible Fixed Assets		Land and Buildings	Plant and Machinery	Totals							
		£	£	£							
Cost											
At 1 April 2020		2,305,097	68,067	2,373,164							
Additions		0	0	0							
Disposals		0	0	0							

At 31 March 2021		2,305,097	68,067	2,373,164							
Depreciation											
At 1 April 2020		189,792	51,048	240,840							
Charge for year		27,949	3,404	31,353							
Eliminated on disposal		0	0	0							
At 31 March 2021		217,741	54,452	272,193							
Net Book Value											
At 31 March 2021		2,087,356	13,615	2,100,971							
At 1 April 2020		2,115,305	17,019	2,132,324							
14. Debtors: Amounts Falling Due Within One Year			Year Ended	Year Ended							
			31-Mar-21	31-Mar-20							
			£	£							

Trade Debtors			3561	121							
Prepayments			0	1178							
HMRC Debtor			76090	6606	vat rebate						
Other Debtors			115	116							
			79766	8021							
15. Creditors: Amounts Falling Due Within One Year			Year Ended	Year Ended							
			31-Mar-21	31-Mar-20							
			£	£							
Trade Creditors			3813	0							
Taxation, Social Security and Pension			7592	6708							
VAT Creditor			9416	14763							
Other Creditors - Accruals and Deferred Income			40982	48880							
			61,803	39,702							

Income is deferred where customer payments have been received for activities in future periods. The deferred income is released in the relevant period to be matched against costs incurred											
Movement in deferred income account			Year Ended	Year Ended							
			31-Mar-21	31-Mar-20							
			£	£							
Balance at the start of the reporting period			22,688	22,060							
Amounts added in current period			199,126	193,751							
Amounts released to income from previous periods			-191,002	-193,123							
Balance at the end of the reporting period			30,812	22,688							
The Charity had no non-cancellable operating leases as at 31 March 2020 or 31 March 2019 and therefore had no payment commitments within 1 year, 2-5 years or after 5 years											

16. Movement in Funds											
	At 1 April 2021	Net movement in funds	Transfers between funds	At 31 March 2020							
	£	£	£	£							
Unrestricted funds											
General Fund	1,204,122	51,653	0	1,255,775							
Restricted Funds											
Awards For All (A&W)	0	0	0	0							
Catalyst Bursary	11,071	200	0	11,271							
Ecorys SP	0	0	0	0							
EU Fund - Sabina	0	0	0	0							
Northbrook	0	0	0	0							

Start	216	0	0	216							
Time to Shine	0	0	0	0							
	11,287	200	0	11,487							
Endowment Funds	914,993	0	0	914,993							
Total Funds	2,130,402	51,853	0	2,182,255							
		Incoming Resources	Resources Expended	Movement in Funds							
17. Net movement in funds, included in the above are as follows:		£	£	£							
Unrestricted funds		447,092	-395,439	51,653							
General Fund											
Restricted Funds											

Awards For All (A&W)		0	0	0						
Catalyst Bursary		0	0	0						
Ecorys SP		0	0	0						
EU Fund - Sabina		0	0	0						
Northbrook		0	0	0	Income booked in previous year should have gone to Unrestricted Funds (Tribe) - adjstuted in FY19					
Start		0	0	0						
Time to Shine		0	0	0						
		0	0	0						
Endowment Funds			0	0						
Total Funds		447,092	-395,439	51,653						

The endowment fund represents the gift of the freehold property to the trust together with expenditure by the previous trust on the property at Embercombe, prior to the company being formed.											
Awards For All (A&W)		For education materials									
Catalyst Bursary		To help those on a low income to participate on Catalyst									
Start		For transport to enable refugees from Exeter to come and volunteer at Embercombe									

18. Analysis of net assets between funds		Fixed Assets	Current Assets	Current Liabilities							
Unrestricted		1,185,978	161,601	-91,803							
Restricted			11,487								
Endowment		914,993									
		2,100,971	173,088	-91,803							
19. Related Party Transactions											
During the year to 31 March 2020, no fees were paid to Trustees.											
20. Share Capital and Members Liability											
The company is limited by guarantee. In the event of the company being wound up, the liability of each member is limited to £1.											
21. Control											

The Charity is under the effective control of its Trustees.											
22. Reconciliation of net movement in funds to net cash flows from operating activities			Year Ended	Year Ended							
			31-Mar-21	31-Mar-20							
			£	£							
Net movement in funds			51,854	-153489							
Investment income shown in investing activities			0	0							
Decrease/(Increase) in stock			-78	0							
Decrease/(Increase) in debtors			-74,745	-6,008							
Increase/(Decrease) in creditors			21,452	30,649							
Depreciation charge			31,353	33982							
Proceeds from sale of fixed assets			0	-4295							
Disposal of fixed assets			0	3467							
Remedial costs on freehold properties sold in period			0	0							

Ex Gratia and Redundancy Payments			0	0							
			32,836	-95694							
			0	0							
23. Contingent Liabilities and Subsequent Events											
During this period the Charity has undergone a period of testing of its new vision business plan, projected income streams and portfolio of offerings.											
Less income was achieved than expected for reasons detailed in the report, but a solid foundation was laid for the following year, based on the development of a second reliable income stream.											