



ST ANDREWS CENTRE

A PLACE FOR PEOPLE

[http://st-andrews-](http://st-andrews-0208-692-5041)
0208 692 5041

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2022 -
2023

Annual Report

Saint Andrews Centre



Trustee Members

Chair	Jackie Heath
Treasurer	Alvan Wright
Secretary	
Minute taker	Niki Teather
Church Representatives	Sonia Weston (Church Secretary) Thelma Morris
After school club, Representative	Mandy Hosking
Youth Representative	Vacancy
Community Representatives	Ashaka Marshall Mark Beasley
Nursery Representative	Vacancy
Patron	Rev. Barry Carter
Minister (Ex-officio trustee)	Rev. John Grundy Rev. Simon Loveitt
Independent Accountant	Layton Kaye & Co 51 Norwood High Street London SE27 9JS 020 8766 7494

Bank Account	Barclays Bank Crofton Park Branch
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Registered Company Number	7545607
Charity registration number	1141957
Ofsted registration number	EY437798

Organisational Mission and Aims



“The Charity’s objects are to promote the benefit of the inhabitants of the neighbourhood served by St Andrews United reformed Church, Brockley and especially young people, without distinction of sex, sexual orientation, race or of political, religious or other opinion by associating together the said residence and the local authorities, voluntary and other organisations in a common effort to advance education and, in the best interests of social welfare, to provide facilities for recreation and leisure time pursuits with the objective of improving the conditions of life for the residence.”(Articles of Association 2011)

Saint Andrews Centre aims to provide services which are identified by, and caters for, the diversity of the local community. St Andrews centre has worked in the community for over 25 years and has a proven history of identifying and responding to the needs and interests of the local community. The Centre currently provides a holistic range of services encompassing a wide age range, in addition the centre hires its venue to other community groups and service providers to extend maximise provision to the local community.

Services currently provided by the centre include;

- Weekly stay and play sessions
- Nursery for children aged 2 to 5 years
- After school club collecting from three local schools
- Play schemes during school holidays
- Youth club for 10 to 18 years
- Asian family link club
- Luncheon clubs for Elders
- Hall hire

The organisation will in direct response to local need or government initiatives extend its service provision through the organisation and provision of one off projects and programmes.

Term time weekly programme

MONDAY.....

8am-6pm.....**Community Day Nursery.** Full day care for 2-5 year olds. Tel: **020 8692 5041**
 3-6pm.....**After School Club.*** Collection service for Beecroft Garden Gordonbrock & John Stainer primary schools. For Fees and registration information email. saintandys@aol.com
 4.15-6.30pm...**Derya's Dynamic Dance Class.**** for 7 -11 yrs. dnpa.derya@gmail.com
 7-8pm.....**Zumba with Carla**** Contact Carla Tel: **07404 686074**

TUESDAY.....

8am-6pm.....**Community Day Nursery.** (See Monday)
 11am-2pm.....**Brockley No1 Pensioners Club.*** A social club for the over 50's. Exercise, activities, outings, and lunch.
 3-6pm.....**After School Club.*** (See Monday)
 7.30-9.30pm...**Lewisham Black Fathers Group.**** and SL Steppers.

WEDNESDAY.....

8am-6pm.....**Community Day Nursery.** (See Monday)
 10am-12pm....**Parent & Toddlers Drop-in.*** £2 a child Lots of fun and activities for under 5's.
 10am-3pm.....**Baby Sensory.*** - www.babysensory.com
 3-6pm.....**After School Club.*** (See Monday)
 4-5pm.....**Weekly Capoeira** -kid's classes**** www.pitchulakinga@gmail.com
 5.00-6.00pm...**My Sport** Football coaching for boys & girls 2-7 yrs. **07737984496 /**
info@my-sports.co.uk
 7.15--8. 30pm..**Aerobics & Circuit Training.** ** All levels welcome.

THURSDAY.....

8am-6pm.....**Community Day Nursery.** (See Monday)
 1-2.30pm.....**Alcoholics Anonymous.****
 3-6pm.....**After School Club.*** (See Monday)
 4-6pm.....**Gemma Sandy Perform –** gemmasandy@perform.org.uk
 6.30-8.30pm**Youth Club.*** A youth club for young people aged 8 years plus.

FRIDAY.....

8am-6pm.....**Community Day Nursery.** (See Monday)
 10am-12pm....**Parent & Toddlers Drop-in.*** £2 a child Lots of fun and activities for under 5's.
 3-6pm.....**After School Club.*** (See Monday)
 4-6.30pm.....**Street Dance with Natasha.** E-mail: dnpa.natasha@gmail.com

SATURDAY.....

9am-1.30pm...**Fairweather Dance** Children's Dance Classes. ** For info call **07858634322**
 9-12pm.....**My Sport** Football coaching for boys & girls 2-7 yrs. **07737984496 /** info@my-sports.co.uk
 2-8pm.....**Children's Party Hire** call for info **0208 694 2459** E-Mail; saintandys@aol.com

SUNDAY.....

2-8pm.....**Children's Party Hire** call for info **0208 694 2459** E-Mail; saintandys@aol.com

Please note: This programme varies in the school holidays due to holiday playschemes.
 * = Term time only. ** = Run by outside provider.

Agenda



Welcome and refreshments.

Introductions

Minutes of last year's AGM

Mater arising

Reports

Presentation of accounts

Election of Trustees and Officers

Appointment of Auditors

Any other business

Date of next meeting

Close

St Andrew's Centre A.G.M. Minutes

24th November 2022, 6:30 pm



Venue; Saint Andrews Centre
Present.
Trustees; Jackie Heath (Chair JH), Alvan Wright, (AW) Thelma Morris (TM) Sonia Weston,(SW) Mandy Hoskings (MH), Ashaka Marshall (AM)
Ex Officio John Grundy (JG), Simon Loveitt(SL)
Staff; Niki Teather (Nursery and Centre Manager NT), David Williams (Finance Officer, DW). Johann Williams (JW), Ruby Benjamin (RB), Servet Urer (SU), Yvonne Sewell-Edwards (YSE)
Accountant Lorraine Kaye
Apologies; None
Minutes taken by; Niki Teather.

Item	Minutes	Action
1	Introductions. JH welcomed everyone to the meeting and thanked trustees and staff and Layton Kaye (Accountants) for their continued commitment	
2	No minutes available for previous year due to closure due to the Pandemic	
3	Reports a. Chair persons report The annual report was presented by JH (see attached), No questions from those present. b. Nursery report presented by NT, no questions or comments made. c. After school club report presented by JW, no comments or questions asked.	
4	Presentation of accounts - Layton Kaye LK discussed that organisation has depleted its reserves in response to COVID, Building repairs and maintenance and rising costs. Now moving into remaining funds need to be protected. SW commented that as an organisation, St Andrews was lucky to have some reserves and continue to be in	

	operation after COVID.	
5	Election of trustees Position of Chair; JH to re-stand , Proposed by SW and seconded by MH. Motion carried Position of Treasurer; AW asked to re-stand, JH proposed, SW seconded, motion carried. Position of secretary. No appointments made.	
6	Appointment of Auditors The committee agreed to retain the services of Layton Kaye and Co, proposed by JH and seconded by SW. Motion carried.	
7	Any other business. SL commented that during conversations with trustees and entre staff he had been made aware of ideas to increase the capacity of the centre. Specifically a new entrance into the youth hall which could include a reception area and a refurbishment of the basement. JH reminded trustees that any work undertaken to develop a youth hall entrance would be the responsibility of the centre. SL asked that all interested parties from the centre and church buildings committee met to discuss options. JW to contact YH to confirm that she wishes to remain on board of trustees and to invite to attend virtually in future should she be unable to do so in person.	Agreed a date to be set.
8	Date of next meeting of board of trustees; 24th November 2022 at 6.30pm	
9	Date of AGM for 2022-2023 Tuesday 12th of September 2023	
10	Meeting adjourned.	

Chairpersons report



Our Centre continues to grow from strength to strength. Our Nursery facility is almost at capacity, and we are seeing growth in our Play and Stay sessions. Whilst some hirers were not able to remain with us following the pandemic, we continue to have a reasonable amount patronage despite the unfortunate rise in fees. The refurbishment of the buildings and grounds are completed and in general give a good look to the premises. Community initiatives – Youth Services, EYFS, Senior group are steadily growing, and we have introduced some management changes to better understand and ensure we deliver services required in and for the community. My sincere thanks to Niki Teather, Johann Williams, David Williams, Andrew Gill and Sharon Hogsden and all staff members for their continual commitment in supporting the Centre and its activities through this period.

We welcome two new trustees to the management committee – Daniela Jackman-Jones and Deborah Douglas. Bitter-sweet to this is that Thelma Morris and Mark Beasley have resigned their post. We ‘thank’ them for their past services.

This financial year marked the 40th Anniversary of the nursery facility, which was marked with an ‘open day’ celebration with past and present nursery children and workers in attendance. This also allowed us to recognise and award ‘long service’ certificates to Joanne (40 years) and Sharon (35 years). The certificates were presented by our Patron Rev. Barry Carter.

I would like to personally ‘thank’ Centre staff and St. Andrew’ URC for their continual support of St. Andrew’s Centre. Long my we continue to work in harmony for the community.

Jackie Heath
Chair – St. Andrew’s Management Committee

Accounts for financial year 2022-2023

ST ANDREWS CENTRE Company Limited by Guarantee Detailed Statement of Financial Activities Year ended 31 March 2023

	2023	2022
Income Donations and grants		
Macaroni Woods Income	–	1,000
Lewisham Council Playscheme	–	997
Lewisham Council: Early Health Care	5,239	5,959
Lewisham Council: Early Pupil Premium	1,084	858
Lewisham Council: Inclusion Fund	21,938	6,362
Government grant income	–	3,047
	<u>28,261</u>	<u>18,223</u>
Charitable activities		
Nursey Fees Receivable	298,455	307,270
After School Club Fees Receivable	64,199	32,870
Playscheme Fees Receivable	17,437	8,084
Lewisham Council: Holiday Activities and Food Programme	1,800	–
Youth Club income	3,194	–
Play & Stay	1,972	1,111
Playscheme Healthy active fund	14,350	–
	<u>401,407</u>	<u>349,335</u>
Other trading activities		
Nursery Fundraising	39	–
Fundraising Youth Club	500	33
Minibus Hire	650	470
	<u>1,189</u>	<u>503</u>
Investment income		
Bank interest receivable	69	9
	<u>69</u>	<u>9</u>
Other income		
Hall Hire	39,781	21,563
	<u>39,781</u>	<u>21,563</u>
Total income	<u><u>470,707</u></u>	<u><u>389,633</u></u>

ST ANDREWS CENTRE

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	346,311	309,543
Employer's NIC	16,792	15,360
Pension costs	5,159	5,122
Rates and water	2,412	1,933
Light and heat	24,887	13,830
Repairs and maintenance	9,298	54,034
Insurance	4,596	3,493
Motor vehicle expenses	1,231	1,643
Other motor/travel costs	55	–
Legal and professional fees	3,131	3,394
Telephone	6,599	4,484
Other office costs	1,499	1,120
Depreciation	–	51
Activity programme expenses	8,513	4,160
Registration requirements and DBS	1,509	758
Food and meals	21,864	20,971
Bank charges	–	158
Cleaning	10,376	9,095
Stationery	7,011	7,169
Inclusion fund expenses	2,820	195
Equipment and disposables	9,430	5,952
Training	2,002	4,293
Sundries	–	263
Adverts and promotion	–	975
Bank Charges	175	105
Human resources fees	3,598	3,506
Internet, computer accessories and programs	–	180
Early Pupil Premium - activity costs	1,993	–
Making it real expenses	102	–
	<u>491,363</u>	<u>471,787</u>
Total expenditure	<u>491,363</u>	<u>471,787</u>
Net expenditure	<u>(20,656)</u>	<u>(82,154)</u>

Nursery & Centre Managers Report

The tradition offer of childcare is much changed since COVID and free entitlements and our offer to the local community continues to evolve.

Occupancy within the nursery remains lower than pre COVID, requests for full time Monday to Friday places are lower and we now have far more requests for childcare places mid-week. In addition, we are receiving a greater amount of request for part time places either morning or afternoon, utilising the 15-hour free childcare offer and in response to a greater number of parents changed working patterns.

As a result, the nursery now offers a greater range of flexible childcare hours in response to parental need for shorter hours, days, and term time options. Over the course of the week, what was in the past considered as three full time childcare places, now caters for ten children utilising the fifteen free hours of entitlement. Consequently, it is a far greater logistical exercise to achieve full occupancy as inevitably some hours are left vacant throughout the week.

Whereas in the past, one practitioner would perform key worker responsibilities for up to eight full time children, potentially this number could now double, currently the nursery has 71 children attending 42 full time places within the nursery.

Our practitioners continue to place children central to the work that they perform and in the main are long standing employees of the organisation however, the recent loss of several childcare practitioners has made me aware of the disparity in salaries between ourselves and other local organisations. I believe that St Andrews should strive to offer interesting and comparable opportunities, CPD and wellbeing support to new employees and demonstrate to long term staff that the organisation understands how their role is changing and reward them appropriately for the work that they do, and this will be one of the first objectives that I work towards within the new financial year.

This year, the children have enjoyed learning in the outdoors in the garden and have been working towards achieving awards with the Royal Horticultural Society. There are 5 levels, and the children are now working towards level 5 which is gardening with the community and gardening all year. Other levels have included benefits of gardening, accessible garden spaces, gardening for wildlife, learning new gardening skills, naming plants and gardening to support well-being. On completion of each level, we have received seeds, a gardening calendar, posters, plant and mini-beast identifiers and a GSO garden centre





After school club

Numbers slowly increased over the year from Gordonbrook and John Stainer however, children attending from Beecroft, continued to be low throughout the year.

As the numbers of children attending increased in some schools, as did the need for staff and we were lucky to be able to recruit Joyce Drummond and Kimlee Albert and Mark Beesley (trustee) to help on some of our busier days.

Johann and Andrew have also changed their working days to accommodate the rising numbers on from John Stainer on Mondays.

Playscheme

As in past years, we have provided four playschemes this year, February, Easter, Summer, and the October half term school holidays.

The Easter and summer playscheme went well with about 20+ children. On each of these playschemes we worked alongside the London Borough of Lewisham Healthy Activities Fund programme (which helps parents of children in receipt of free school meals). Children can access four free hours either in the morning from 9 am – 1 pm or, the afternoon from 1.30 pm – 5.30 pm. All children were provided with a hot lunch catered for us by Zebedees who currently provided lunches for the nursery children.

Children accessing the playschemes were also able to participate in sports sessions, also part of the HAF application and provided during each session.

Alongside playscheme places for children accessing the HAF scheme, charged playscheme places were available either on a daily or weekly basis or as a top up to free playscheme places funded by Lewisham.

Hall Hire

Hall hire picked up this year and the youth hall was hired out most weekends for children's parties. Evening bookings also picked up with hall hire between 4 pm – 6 pm fully booked.

Mondays and Tuesdays continue to be vacant for hire.

No 1 Pensioners club

The No.1 Pensioners luncheon club has a long history at St Andrews. (I was told when I started here over 30 years ago that it was started during the Second World War by the council.) So, we were saddened by the closure forced during the COVID pandemic, and the losses from it.

But it has now restarted and moved from Friday to Tuesday, the numbers are not as high as they were, but it has between 6 and 10 regulars, and we are open to new members.

It starts with a seated exercise class, followed by lunch, we used to go out once a month to a restaurant or cafe or park and are hoping to re start these trips as the weather warms up a bit.

Stay and Play

Stay and Play: Mondays and Friday, 10am – 12pm Age: 0 – 4 years old.

Aim for the year: Get numbers back up, maintain them and maintain diversity of attendees and encourage physical development.

In 2022 I went on maternity leave and some wonderful childminders that attended Play and Stay kindly took DBS checks and kept the club open until I came back in January 2023. The main reason for volunteering to help was because their children enjoy the sessions so much that they wouldn't know where to go if it closed.

During the period of September 2022 to January 2023 the numbers were maintained, and the club was kept open without any issues. From January 2023 the club continued to thrive up until the end of the financial year.

Friday sessions have picked up dramatically due to an improvement in the publicity of the club and through word of mouth.

The aim for the year is to get the numbers back up and keep them maintained as well as getting new equipment that will help children with their physical development, such as climbing blocks and sports equipment such as balls, bean bags and hoops. These goals will be achieved by:

Using money that we were funded by Ladywell Assembly NCIL to purchase the new items. We have already used some of the money we were funded to purchase toys to replace out of date or broken toys and toys that we've not had before.

Make sure the website is kept updated with information on the sessions.

Make sure all attendees feel included and incorporate a mixture of different cultural activities.

Stay & Play Co-ordinator

Kimlee Albert

Youth Club



Youth Group - Thursdays: 6:15pm to 8:15pm

Age group: 8 to 16

Our Theme for the year chosen by the young people: 'Young and Healthy Energy Hub', including the following activities:

- Making nutritious food on a budget,
- Learning First aid
- Obstacle courses
- Using the computers to improve learning & gaining new learning

After Easter 2022, our numbers reduced, and we had about 6 young people attending each week.

We called and texted all parents and revised our publicity, sending it out to local social media channels, informing the Ladywell Assembly meetings, the Assembly Commissioning group, and local secondary schools. We planned to leaflet homes but bad weather each time this was booked, ensured that this did not take place.

In November 2022, we had 15 regular members attending each week.

During this period, Ethel was ill, Andrew was recovering from surgery and Kimlee was on maternity leave.

We again would all like to give a Huge Thanks to Ashaka and Shareef, our volunteers, who kept the youth club running every week during our absence.

Our last club session in 2022 was on Thursday 7.12.22 and we re-started on Thursday 12.1.23, consulted with the members to find out what they would like to do and produced our youth club weekly programme based on discussions.

Fundraising - 1

£300 was raised on behalf of the youth group from the Table Sale which was held on Saturday 3rd December 2022.

- We have yet to spend this money but as the numbers increase, our activities will include taking members to Quasar in Bromley
- A visit to Catford Broadway or another local theatre, is another suggestion that we are following up.
- The members agreed that some activities will need to take place on a Saturday so that they can enjoy a decent amount of time on the activity.

Risk assessments will be carried out before all trips out.

Fundraising - 2

Our successful funding application with Ladywell Assembly NCIL had a project title of: "From Age 1 to 18 - Building Resilience and Support for our children and young people towards a Brighter Future", we received £4000 and purchased:

- 1) 5 laptops and other IT equipment/software for the young people to use.
- 2) We were set to purchase new Wi-Fi with the funding, but St Andrews bought this during this time.
- 2) Kimlee ordered new equipment and play activities for the Play & Stay groups.

Popular activities with youth club members:

- Football play in the grounds
- Table tennis tournament
- Pancake making
- Biscuit making
- Obstacle course
- First Aid training sessions with Mark Beesley, Trustee
- Table games
- Scavenger hunt
- Drumming with the African Caribbean drummers

Future Plans

Nutrition discussions – Mark Beesley offered to give a talk to members.

Taking members out to Laser Quest/Quasar, Bromley Hill, and local Theatre trips when youth club numbers increase.

Staff

Ethel Punter

Andrew Gill

Kimlee Albert

Shareef Muhammad (volunteer)

Ashaka Marshall (volunteer)

Aliya Sheikh

Acknowledgement and thanks
for their continued contribution and support
of our organisation go to;



Saint Andrews Staff and Parents
Saint Andrews United Reformed Church.
Drumbeat Outreach Service
Kaleidoscope
Early Years Quality and Sufficiency Service team
Lorraine Kaye Accountant
Zebedees Meals
London Borough of Lewisham Healthy Activities Fund

Testimonials, and references

"We feel lucky to have been part of such an incredible place over the past few years, we have watched her grow, develop, and thrive in your care. St Andrews is such a special place, and we thank you for your dedication and care."

(Nursery parent 2023)

"I love my teachers. I love my snacks, I love my friends at nursery, I love playing family in the home corner and I love the trips."

(Child 4 years 2023)

"My child has flourished in his time within the nursery because of the special community that you have created. He has learned so much, how to be kind, how to care, to communicate, to solve problems and mostly to be utterly proud of who you are."

(Nursery parent 2023)

"Leaders have high expectations for children. They want children to develop their confidence and become independent and responsible people, who will contribute to society in a positive way".

(Ofsted 2021)

"Outside there is a small growing area, children get involved in sowing seeds, growing, and eating what they grow.....and a story walk, bridge, arch, jewels flowers and is just lovely".

(Early years improvement team March 2023)

"St Andrews is the best place ever".

ASC child 2023

This year, children attending the playscheme said.....

"The best thing about the Playscheme was the sports, it could be better if we had laptops".

"The best thing about the playscheme was having someone come in to do sports with us and all the activities, it could be better with more choices of activities".

"The playscheme was good and I would like to stay here, I had a packed lunch but would like to try the food".

"The playscheme was fun and good, it could be better if the internet was better and if we went out more".

"The best thing about the playscheme was meeting new people, nothing could be better because you do so much."

Young people attending the youth club said.....

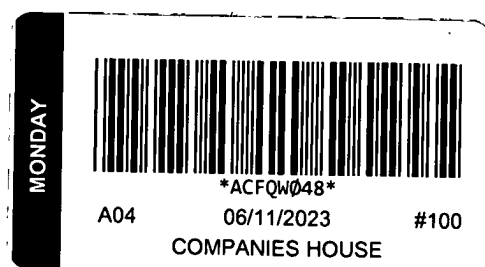
"They need a flyer we can share online and an email/social media account that we can send enquiries to, and they need a permanent big signs/poster about the youth club on their fence/walls "

“ I walk past that church once a week; drive past it many times more, we've even been to dance classes in there, and I didn't know about it till I caught the FB post on SE4 last year.”

COMPANY REGISTRATION NUMBER: 07545607

CHARITY REGISTRATION NUMBER: 1141957

ST ANDREWS CENTRE
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023



ST ANDREWS CENTRE
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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ST ANDREWS CENTRE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	ST ANDREWS CENTRE
Charity registration number	1141957
Company registration number	07545607
Principal office and registered office	Brockley Road London SE24 2SA

The trustees

Jacqueline Heath (Chair)
Sonia Weston
Alvan Wright (Treasurer)
Thelma Morris
Yvonne Hepburn
Christopher Bird (Treasurer) (Retired 14 November 2022)
Armstrong Gbewonyo
Mandy Hosking

Independent examiner	Loraine Layton FCCA 51 Norwood High Street London SE27 9JS
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ST ANDREWS CENTRE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

The Centre is a company limited by guarantee and is therefore governed by its memorandum and articles of association. It is also registered with the Charity Commission. The Trustees are appointed on the basis of their knowledge of the educational and social needs of the community.

Trustees are recruited from the local community or interested local residents. All trustees are required to obtain CRB certification and must familiarise themselves with the charities policies and practises. Knowledge and experience of the trustee's role is obtained through attendance of regular trustees and sub-committee meetings.

The Committee meet on a regular basis to decide on the operational decisions and needs. Trustee meetings are attended by members of the senior management team of the centre, who submit their reports on the conduct, achievements, finances and ongoing development of the charity. None of the trustees have a 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.

The trustees are responsible for the management of risks faced by the charity. The principle risks lie in the area of safeguarding child protection and the need to ensure the continued funding of the activities.

The keys controls employed are:

- formal agendas for trustees and committee meetings;
- comprehensive strategic planning, budgeting and management accounting;
- establishing lines of reporting and organisational structuring
- clear authorising and written policies

ST ANDREWS CENTRE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

The company's principal objective is the provision of nursery, after school club and youth services to people within the community. The object is to provide much needed support across the community in respect of childcare and youth support.

In setting these objectives and planning its activities, St Andrew's directors have given careful consideration to the Charity Commission's general guidance on Public Benefit.

The charity's objects and its principal activity continue to be that of providing pre-school nursery facilities and after school care for the local community within the Brockley area.

The nursery provides significant public benefit in the following areas:

- * advancement of early education;
- * promotion of social harmony;
- * advancement of child health;
- * relief of social disadvantage.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The Nursery, Afterschool Club and Youth sessions continues to be the main focus of the Centre, ensuring that we provide much needed support across the Community in respect of Childcare and Youth Services.

The After-School Club continues to be a 'self-financing' project and as such, not a service for profit. The Nursery continues to maintain consistent numbers of children and provide affordable childcare provision for the local community.

ST ANDREWS CENTRE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

RESERVE POLICY

Purpose

St Andrew's Centre have established the charity reserve levels for the purpose of meeting the charity's objectives and to ensure the continued operation and stability of the mission, programmes, employment and ongoing operations of the Centre. This policy makes provision for unforeseen obligations and emergency situations having taken into account the main risks of the organisation.

Reserves also enable the Centre to provide buffering internal funds for the organisational priorities such as salaries and running costs. The reserve is intended to provide a base for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured loss. The reserves are not intended to replace a permanent loss of income or eliminate an ongoing budget gap. It is an amount sufficient to maintain ongoing operations of the organisation for a minimum period of 6 months.

Reserves are needed:

- To cover the costs of providing the services with regard to commitments;
- To maintain and manage its ongoing services;
- To cover the administration and support without which the charity could not function.

EXTERNAL RESERVE POLICY

The full note on reserves can be found under note 21.

The trustees' annual report and the strategic report were approved on 31 October 2023 and signed on behalf of the board of trustees by:

Jacqueline Heath (Chair)
Trustee



31/10/23

ST ANDREWS CENTRE

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of ST ANDREWS CENTRE

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of ST ANDREWS CENTRE ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (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 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 the 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 the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 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 accounts to be reached.


Loraine Layton FCCA
Independent Examiner

51 Norwood High Street
London
SE27 9JS

ST ANDREWS CENTRE
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	28,261	—	28,261	18,223
Charitable activities	6	396,463	4,944	401,407	349,335
Other trading activities	7	1,189	—	1,189	503
Investment income	8	69	—	69	9
Other income	9	39,781	—	39,781	21,563
Total income		<u>465,763</u>	<u>4,944</u>	<u>470,707</u>	<u>389,633</u>
Expenditure					
Expenditure on charitable activities	10,11	<u>488,913</u>	<u>2,450</u>	<u>491,363</u>	<u>471,787</u>
Total expenditure		<u>488,913</u>	<u>2,450</u>	<u>491,363</u>	<u>471,787</u>
Net expenditure and net movement in funds		<u>(23,150)</u>	<u>2,494</u>	<u>(20,656)</u>	<u>(82,154)</u>
Reconciliation of funds					
Total funds brought forward		<u>111,404</u>	<u>—</u>	<u>111,404</u>	<u>193,558</u>
Total funds carried forward		<u>88,254</u>	<u>2,494</u>	<u>90,748</u>	<u>111,404</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 19 form part of these financial statements.

ST ANDREWS CENTRE
Company Limited by Guarantee
Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Current assets				
Debtors	18	8,902		12,316
Cash at bank and in hand		<u>97,279</u>		<u>114,786</u>
		106,181		127,102
Creditors: amounts falling due within one year	19	<u>15,433</u>		<u>15,698</u>
Net current assets			90,748	111,404
Total assets less current liabilities			<u>90,748</u>	<u>111,404</u>
Net assets			<u>90,748</u>	<u>111,404</u>
Funds of the charity				
Restricted funds			2,494	—
Unrestricted funds			<u>88,254</u>	<u>111,404</u>
Total charity funds	22		<u>90,748</u>	<u>111,404</u>

For the year ending 31 March 2023 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

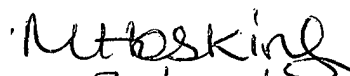
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 31 October 2023, and are signed on behalf of the board by:

Jacqueline Heath (Chair)
Trustee


31/10/23

Mandy Hosking
Trustee


31/10/23

The notes on pages 8 to 19 form part of these financial statements.

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brockley Road, London, SE24 2SA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Companies Act 2006.

3. Accounting policies

Reserves policy

Purpose

The reserve policy for St Andrew's Centre is to ensure the stability of the mission, programmes, employment and ongoing operations and to provide a source of internal funds for the organisational priorities such as salaries and running cost.

Goal

The reserve is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured loss. The reserves are not intended to replace any permanent loss of income or eliminate an ongoing budget gap. The reserve is an amount sufficient to maintain ongoing operations of the organisation for a period of 6 months.

Funds beyond the amounts held in reserves will be used for the benefit of the community centre. It was agreed that surplus funds could further be used as follows -

- to give financial support to existing community activities, if required.
- to make major and minor improvements to the community centre to provide a more welcoming environment.
- to promote the community centre through printing of posters and leaflets and the development of a community centre website
- to support training needs of community centre staff, volunteers and committee members

The committee will consider on a regular basis the levels of funding that it holds and how this funding can be used to benefit the community centre and its associated activities and services.

Basis of preparation

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings	- 25% reducing balance
Motor Vehicle	- 25% reducing balance
Equipment	- 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Macaroni Woods Income	—	—	1,000	1,000
Grants				
Lewisham Council Playscheme	—	—	997	997
Lewisham Council : Early Health Care	5,239	5,239	5,959	5,959
Lewisham Council: Early Pupil Premium	1,084	1,084	858	858
Lewisham Council : Inclusion Fund	21,938	21,938	6,362	6,362
Government grant income	—	—	3,047	3,047
	<u>28,261</u>	<u>28,261</u>	<u>18,223</u>	<u>18,223</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Nurse Fees Receivable	298,455	—	298,455
After School Club Fees Receivable	64,199	—	64,199
Playscheme Fees Receivable	17,437	—	17,437
Lewisham Council : Holiday Activities and Food Programme	—	1,800	1,800
Youth Club income	50	3,144	3,194
Play & Stay	1,972	—	1,972
Playscheme Healthy active fund	14,350	—	14,350
	<u>396,463</u>	<u>4,944</u>	<u>401,407</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Nurse Fees Receivable	307,270	—	307,270
After School Club Fees Receivable	32,870	—	32,870
Playscheme Fees Receivable	8,084	—	8,084
Lewisham Council : Holiday Activities and Food Programme	—	—	—
Youth Club income	—	—	—
Play & Stay	1,111	—	1,111
Playscheme Healthy active fund	—	—	—
	<u>349,335</u>	<u>—</u>	<u>349,335</u>

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Nursery Fundraising	39	39	—	—
Fundraising Youth Club	500	500	33	33
Mini Bus Hire	650	650	470	470
	<u>1,189</u>	<u>1,189</u>	<u>503</u>	<u>503</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>69</u>	<u>69</u>	<u>9</u>	<u>9</u>

9. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Hall Hire	<u>39,781</u>	<u>39,781</u>	<u>21,563</u>	<u>21,563</u>

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Nursery	329,687	—	329,687
After School Club	78,380	—	78,380
Playscheme	18,229	—	18,229
Centre	43,684	—	43,684
Stay and Play	3,566	—	3,566
Senior Club	—	—	—
Youth Club	3,080	2,450	5,530
Building Renovation	6,909	—	6,909
Mini Bus Expenses	1,231	—	1,231
Support costs	4,147	—	4,147
	<u>488,913</u>	<u>2,450</u>	<u>491,363</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Nursery	311,545	—	311,545
After School Club	58,485	—	58,485
Playscheme	5,737	—	5,737
Centre	26,204	—	26,204
Stay and Play	1,707	—	1,707
Senior Club	6,150	—	6,150
Youth Club	2,837	—	2,837
Building Renovation	44,034	10,000	54,034
Mini Bus Expenses	1,694	—	1,694
Support costs	3,394	—	3,394
	<u>461,787</u>	<u>10,000</u>	<u>471,787</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Nursery	329,687	—	329,687	311,545
After School Club	78,380	—	78,380	58,485
Playscheme	18,229	—	18,229	5,737
Centre	43,684	—	43,684	26,204
Stay and Play	3,566	—	3,566	1,707
Senior Club	—	—	—	6,150
Youth Club	5,530	—	5,530	2,837
Building Renovation	6,909	—	6,909	54,034
Mini Bus Expenses	1,231	—	1,231	1,694
Governance costs	—	4,147	4,147	3,394
	<u>487,216</u>	<u>4,147</u>	<u>491,363</u>	<u>471,787</u>

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	–	51
Loss on disposal of heritage assets	8,513	4,160

13. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	–	1,885

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	346,311	309,543
Social security costs	16,792	15,360
Employer contributions to pension plans	5,159	5,122
	368,262	330,025

The average head count of employees during the year was Nil (2022: 24). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Nursery	–	16
After School Club & Youth Club	–	8
	–	24

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. Company limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2022 and 31 March 2023	<u>20,239</u>	<u>6,457</u>	<u>13,423</u>	<u>40,119</u>
Depreciation				
At 1 April 2022 and 31 March 2023	<u>20,239</u>	<u>6,457</u>	<u>13,423</u>	<u>40,119</u>
Carrying amount				
At 31 March 2023	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
At 31 March 2022	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

18. Debtors

	2023 £	2022 £
Trade debtors	—	2,000
Prepayments and accrued income	3,670	7,712
Other debtors	<u>5,232</u>	<u>2,604</u>
	<u>8,902</u>	<u>12,316</u>

19. Creditors: amounts falling due within one year

	2023 £	2022 £
Payments received on account	1,635	—
Trade creditors	1,625	1,623
Accruals and deferred income	6,925	9,933
Social security and other taxes	<u>5,248</u>	<u>4,142</u>
	<u>15,433</u>	<u>15,698</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,159 (2022: £5,122).

21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023 £	2022 £
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>3,047</u>

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General Fund	111,404	465,763	(488,913)	—	88,254
Building Extension & Entrance Fund	—	—	—	—	—
	<u>111,404</u>	<u>465,763</u>	<u>(488,913)</u>	<u>—</u>	<u>88,254</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General Fund	136,725	389,633	(461,787)	46,833	111,404
Building Extension & Entrance Fund	46,833	—	—	(46,833)	—
	<u>183,558</u>	<u>389,633</u>	<u>(461,787)</u>	<u>—</u>	<u>111,404</u>

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of charitable funds *(continued)*

External Reserves Policy

This reserve policy is in place to ensure that, if the financial situation of The St Andrew's Centre materially changes, then a process is set out for the Trustees of the St Andrew's Centre to follow and address the material change in circumstances.

Reserve fund:

The funds held by The Southern Synod of the United Reformed Church(The Synod) on behalf of The St Andrews's Centre (the Centre)currently stands at £287,248 (2021-£341,418. Given the current economic climate, the fund realised a devaluation in the reserves of £66,033. The reserves continue to be held by The Synod on behalf of the Centre.

Rationale:

The majority of the income of the Centre is derived from the St Andrew's Community Nursery and the After School Club. Both of these are integral components of the work of the Centre. In light of the ongoing economic uncertainty caused by the Covid-19 pandemic and the end of the transition period following Brexit, the Trustee noted and agreed that these changed circumstances could have the potential to affect the viability of the Centre materially and adversely. The Trustees agrees that a continued cautious approach is needed to ensure financial commitments can be met.

Process:

In the event that (a) either the Nursery or After School Club or (b) both the Nursery and Afterschool Club cease to use or provide services from the Centre, the Trustees will meet to inter alia discuss the financial situation of the Centre, the uses of and the uses fro the Centre and the relationship with the Bursary and/or the Afterschool Club and/or any other third-party users. The Trustees will consider whether and to what extent to apply the Reserve Fund. During this period, the Trustee will meet regularly to assess the Operational viability of the Centre and opportunities for other third-party use.

Surplus funds:

The Trustees have agreed to apply any surpluses from any profits or investments, excluding the Reserve Fund, for the purposes of the material improvement of the Centre in addition to the advancement of the Centre's aims and objectives. For the avoidance of doubt, the surplus fund shall not include any funds forming part of the Reserve Fund.

The Trustees will review the policy on an annual basis and consider how this funding can be used to benefit the community Centre and its associated activities and services.

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Holiday activities and food programme	–	1,800	–	–	1,800
Youth club fund	–	3,144	(2,450)	–	694
Borough of Lewisham	–	–	–	–	–
Canopy fund	–	–	–	–	–
	<u>–</u>	<u>4,944</u>	<u>(2,450)</u>	<u>–</u>	<u>2,494</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Holiday activities and food programme	–	–	–	–	–
Youth club fund	–	–	–	–	–
Borough of Lewisham	–	–	–	–	–
Canopy fund	10,000	–	(10,000)	–	–
	<u>10,000</u>	<u>–</u>	<u>(10,000)</u>	<u>–</u>	<u>–</u>

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	103,757	2,424	106,181
Creditors less than 1 year	(15,433)	–	(15,433)
Net assets	<u>88,324</u>	<u>2,424</u>	<u>90,748</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	–	–
Current assets	127,102	–	127,102
Creditors less than 1 year	(15,698)	–	(15,698)
Net assets	<u>111,404</u>	<u>–</u>	<u>111,404</u>

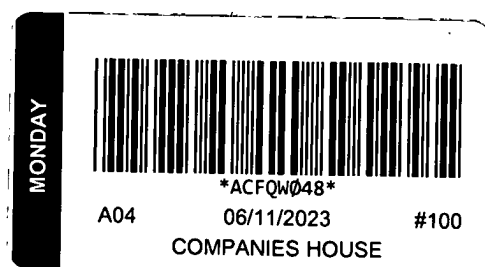
24. Related parties

No transactions with related parties were undertaken which required disclosure.

COMPANY REGISTRATION NUMBER: 07545607

CHARITY REGISTRATION NUMBER: 1141957

ST ANDREWS CENTRE
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023



ST ANDREWS CENTRE
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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The following pages do not form part of the financial statements	
Detailed statement of financial activities	21

ST ANDREWS CENTRE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	ST ANDREWS CENTRE
Charity registration number	1141957
Company registration number	07545607
Principal office and registered office	Brockley Road London SE24 2SA

The trustees

Jacqueline Heath (Chair)
Sonia Weston
Alvan Wright (Treasurer)
Thelma Morris
Yvonne Hepburn
Christopher Bird (Treasurer) (Retired 14 November 2022)
Armstrong Gbewonyo
Mandy Hosking

Independent examiner	Loraine Layton FCCA 51 Norwood High Street London SE27 9JS
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ST ANDREWS CENTRE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

The Centre is a company limited by guarantee and is therefore governed by its memorandum and articles of association. It is also registered with the Charity Commission. The Trustees are appointed on the basis of their knowledge of the educational and social needs of the community.

Trustees are recruited from the local community or interested local residents. All trustees are required to obtain CRB certification and must familiarise themselves with the charities policies and practises. Knowledge and experience of the trustee's role is obtained through attendance of regular trustees and sub-committee meetings.

The Committee meet on a regular basis to decide on the operational decisions and needs. Trustee meetings are attended by members of the senior management team of the centre, who submit their reports on the conduct, achievements, finances and ongoing development of the charity. None of the trustees have a 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.

The trustees are responsible for the management of risks faced by the charity. The principle risks lie in the area of safeguarding child protection and the need to ensure the continued funding of the activities.

The keys controls employed are:

- formal agendas for trustees and committee meetings;
- comprehensive strategic planning, budgeting and management accounting;
- establishing lines of reporting and organisational structuring
- clear authorising and written policies

ST ANDREWS CENTRE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

The company's principal objective is the provision of nursery, after school club and youth services to people within the community. The object is to provide much needed support across the community in respect of childcare and youth support.

In setting these objectives and planning its activities, St Andrew's directors have given careful consideration to the Charity Commission's general guidance on Public Benefit.

The charity's objects and its principal activity continue to be that of providing pre-school nursery facilities and after school care for the local community within the Brockley area.

The nursery provides significant public benefit in the following areas:

- * advancement of early education;
- * promotion of social harmony;
- * advancement of child health;
- * relief of social disadvantage.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

The Nursery, Afterschool Club and Youth sessions continues to be the main focus of the Centre, ensuring that we provide much needed support across the Community in respect of Childcare and Youth Services.

The After-School Club continues to be a 'self-financing' project and as such, not a service for profit. The Nursery continues to maintain consistent numbers of children and provide affordable childcare provision for the local community.

ST ANDREWS CENTRE

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

RESERVE POLICY

Purpose

St Andrew's Centre have established the charity reserve levels for the purpose of meeting the charity's objectives and to ensure the continued operation and stability of the mission, programmes, employment and ongoing operations of the Centre. This policy makes provision for unforeseen obligations and emergency situations having taken into account the main risks of the organisation.

Reserves also enable the Centre to provide buffering internal funds for the organisational priorities such as salaries and running costs. The reserve is intended to provide a base for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured loss. The reserves are not intended to replace a permanent loss of income or eliminate an ongoing budget gap. It is an amount sufficient to maintain ongoing operations of the organisation for a minimum period of 6 months.

Reserves are needed:

- To cover the costs of providing the services with regard to commitments;
- To maintain and manage its ongoing services;
- To cover the administration and support without which the charity could not function.

EXTERNAL RESERVE POLICY

The full note on reserves can be found under note 21.

The trustees' annual report and the strategic report were approved on 31 October 2023 and signed on behalf of the board of trustees by:

Jacqueline Heath (Chair)
Trustee



31/10/23

ST ANDREWS CENTRE

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of ST ANDREWS CENTRE

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of ST ANDREWS CENTRE ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (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 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 the 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 the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 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 accounts to be reached.


Loraine Layton FCCA
Independent Examiner

51 Norwood High Street
London
SE27 9JS

ST ANDREWS CENTRE
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	28,261	—	28,261	18,223
Charitable activities	6	396,463	4,944	401,407	349,335
Other trading activities	7	1,189	—	1,189	503
Investment income	8	69	—	69	9
Other income	9	39,781	—	39,781	21,563
Total income		<u>465,763</u>	<u>4,944</u>	<u>470,707</u>	<u>389,633</u>
Expenditure					
Expenditure on charitable activities	10,11	<u>488,913</u>	<u>2,450</u>	<u>491,363</u>	<u>471,787</u>
Total expenditure		<u>488,913</u>	<u>2,450</u>	<u>491,363</u>	<u>471,787</u>
Net expenditure and net movement in funds		<u>(23,150)</u>	<u>2,494</u>	<u>(20,656)</u>	<u>(82,154)</u>
Reconciliation of funds					
Total funds brought forward		<u>111,404</u>	<u>—</u>	<u>111,404</u>	<u>193,558</u>
Total funds carried forward		<u>88,254</u>	<u>2,494</u>	<u>90,748</u>	<u>111,404</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 19 form part of these financial statements.

ST ANDREWS CENTRE
Company Limited by Guarantee
Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Current assets				
Debtors	18	8,902		12,316
Cash at bank and in hand		<u>97,279</u>		<u>114,786</u>
		106,181		127,102
Creditors: amounts falling due within one year	19	<u>15,433</u>		<u>15,698</u>
Net current assets			90,748	111,404
Total assets less current liabilities			<u>90,748</u>	<u>111,404</u>
Net assets			<u>90,748</u>	<u>111,404</u>
Funds of the charity				
Restricted funds			2,494	—
Unrestricted funds			<u>88,254</u>	<u>111,404</u>
Total charity funds	22		<u>90,748</u>	<u>111,404</u>

For the year ending 31 March 2023 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

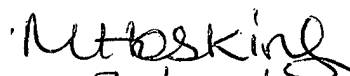
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 31 October 2023, and are signed on behalf of the board by:

Jacqueline Heath (Chair)
Trustee


31/10/23

Mandy Hosking
Trustee


31/10/23

The notes on pages 8 to 19 form part of these financial statements.

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Brockley Road, London, SE24 2SA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Companies Act 2006.

3. Accounting policies

Reserves policy

Purpose

The reserve policy for St Andrew's Centre is to ensure the stability of the mission, programmes, employment and ongoing operations and to provide a source of internal funds for the organisational priorities such as salaries and running cost.

Goal

The reserve is intended to provide an internal source of funds for situations such as a sudden increase in expenses, one-time unbudgeted expenses, unanticipated loss in funding, or uninsured loss. The reserves are not intended to replace any permanent loss of income or eliminate an ongoing budget gap. The reserve is an amount sufficient to maintain ongoing operations of the organisation for a period of 6 months.

Funds beyond the amounts held in reserves will be used for the benefit of the community centre. It was agreed that surplus funds could further be used as follows -

- to give financial support to existing community activities, if required.
- to make major and minor improvements to the community centre to provide a more welcoming environment.
- to promote the community centre through printing of posters and leaflets and the development of a community centre website
- to support training needs of community centre staff, volunteers and committee members

The committee will consider on a regular basis the levels of funding that it holds and how this funding can be used to benefit the community centre and its associated activities and services.

Basis of preparation

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Fixed assets (excluding investments) are stated at cost less accumulated depreciation. The costs of minor additions or those costing below £1,000 are not capitalised.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings	- 25% reducing balance
Motor Vehicle	- 25% reducing balance
Equipment	- 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2023

5. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Macaroni Woods Income	—	—	1,000	1,000
Grants				
Lewisham Council Playscheme	—	—	997	997
Lewisham Council : Early Health Care	5,239	5,239	5,959	5,959
Lewisham Council: Early Pupil Premium	1,084	1,084	858	858
Lewisham Council : Inclusion Fund	21,938	21,938	6,362	6,362
Government grant income	—	—	3,047	3,047
	<u>28,261</u>	<u>28,261</u>	<u>18,223</u>	<u>18,223</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Nurse Fees Receivable	298,455	—	298,455
After School Club Fees Receivable	64,199	—	64,199
Playscheme Fees Receivable	17,437	—	17,437
Lewisham Council : Holiday Activities and Food Programme	—	1,800	1,800
Youth Club income	50	3,144	3,194
Play & Stay	1,972	—	1,972
Playscheme Healthy active fund	14,350	—	14,350
	<u>396,463</u>	<u>4,944</u>	<u>401,407</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Nurse Fees Receivable	307,270	—	307,270
After School Club Fees Receivable	32,870	—	32,870
Playscheme Fees Receivable	8,084	—	8,084
Lewisham Council : Holiday Activities and Food Programme	—	—	—
Youth Club income	—	—	—
Play & Stay	1,111	—	1,111
Playscheme Healthy active fund	—	—	—
	<u>349,335</u>	<u>—</u>	<u>349,335</u>

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Nursery Fundraising	39	39	—	—
Fundraising Youth Club	500	500	33	33
Mini Bus Hire	650	650	470	470
	<u>1,189</u>	<u>1,189</u>	<u>503</u>	<u>503</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>69</u>	<u>69</u>	<u>9</u>	<u>9</u>

9. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Hall Hire	<u>39,781</u>	<u>39,781</u>	<u>21,563</u>	<u>21,563</u>

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Nursery	329,687	—	329,687
After School Club	78,380	—	78,380
Playscheme	18,229	—	18,229
Centre	43,684	—	43,684
Stay and Play	3,566	—	3,566
Senior Club	—	—	—
Youth Club	3,080	2,450	5,530
Building Renovation	6,909	—	6,909
Mini Bus Expenses	1,231	—	1,231
Support costs	4,147	—	4,147
	<u>488,913</u>	<u>2,450</u>	<u>491,363</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Nursery	311,545	—	311,545
After School Club	58,485	—	58,485
Playscheme	5,737	—	5,737
Centre	26,204	—	26,204
Stay and Play	1,707	—	1,707
Senior Club	6,150	—	6,150
Youth Club	2,837	—	2,837
Building Renovation	44,034	10,000	54,034
Mini Bus Expenses	1,694	—	1,694
Support costs	3,394	—	3,394
	<u>461,787</u>	<u>10,000</u>	<u>471,787</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Nursery	329,687	—	329,687	311,545
After School Club	78,380	—	78,380	58,485
Playscheme	18,229	—	18,229	5,737
Centre	43,684	—	43,684	26,204
Stay and Play	3,566	—	3,566	1,707
Senior Club	—	—	—	6,150
Youth Club	5,530	—	5,530	2,837
Building Renovation	6,909	—	6,909	54,034
Mini Bus Expenses	1,231	—	1,231	1,694
Governance costs	—	4,147	4,147	3,394
	<u>487,216</u>	<u>4,147</u>	<u>491,363</u>	<u>471,787</u>

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	–	51
Loss on disposal of heritage assets	8,513	4,160

13. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	–	1,885

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	346,311	309,543
Social security costs	16,792	15,360
Employer contributions to pension plans	5,159	5,122
	368,262	330,025

The average head count of employees during the year was Nil (2022: 24). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Nursery	–	16
After School Club & Youth Club	–	8
	–	24

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. Company limited by guarantee

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 April 2022 and 31 March 2023	<u>20,239</u>	<u>6,457</u>	<u>13,423</u>	<u>40,119</u>
Depreciation				
At 1 April 2022 and 31 March 2023	<u>20,239</u>	<u>6,457</u>	<u>13,423</u>	<u>40,119</u>
Carrying amount				
At 31 March 2023	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
At 31 March 2022	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>

18. Debtors

	2023 £	2022 £
Trade debtors	—	2,000
Prepayments and accrued income	3,670	7,712
Other debtors	<u>5,232</u>	<u>2,604</u>
	<u>8,902</u>	<u>12,316</u>

19. Creditors: amounts falling due within one year

	2023 £	2022 £
Payments received on account	1,635	—
Trade creditors	1,625	1,623
Accruals and deferred income	6,925	9,933
Social security and other taxes	<u>5,248</u>	<u>4,142</u>
	<u>15,433</u>	<u>15,698</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,159 (2022: £5,122).

21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023 £	2022 £
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>3,047</u>

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General Fund	111,404	465,763	(488,913)	—	88,254
Building Extension & Entrance Fund	—	—	—	—	—
	<u>111,404</u>	<u>465,763</u>	<u>(488,913)</u>	<u>—</u>	<u>88,254</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General Fund	136,725	389,633	(461,787)	46,833	111,404
Building Extension & Entrance Fund	46,833	—	—	(46,833)	—
	<u>183,558</u>	<u>389,633</u>	<u>(461,787)</u>	<u>—</u>	<u>111,404</u>

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of charitable funds *(continued)*

External Reserves Policy

This reserve policy is in place to ensure that, if the financial situation of The St Andrew's Centre materially changes, then a process is set out for the Trustees of the St Andrew's Centre to follow and address the material change in circumstances.

Reserve fund:

The funds held by The Southern Synod of the United Reformed Church(The Synod) on behalf of The St Andrews's Centre (the Centre)currently stands at £287,248 (2021-£341,418. Given the current economic climate, the fund realised a devaluation in the reserves of £66,033. The reserves continue to be held by The Synod on behalf of the Centre.

Rationale:

The majority of the income of the Centre is derived from the St Andrew's Community Nursery and the After School Club. Both of these are integral components of the work of the Centre. In light of the ongoing economic uncertainty caused by the Covid-19 pandemic and the end of the transition period following Brexit, the Trustee noted and agreed that these changed circumstances could have the potential to affect the viability of the Centre materially and adversely. The Trustees agrees that a continued cautious approach is needed to ensure financial commitments can be met.

Process:

In the event that (a) either the Nursery or After School Club or (b) both the Nursery and Afterschool Club cease to use or provide services from the Centre, the Trustees will meet to inter alia discuss the financial situation of the Centre, the uses of and the uses fro the Centre and the relationship with the Bursary and/or the Afterschool Club and/or any other third-party users. The Trustees will consider whether and to what extent to apply the Reserve Fund. During this period, the Trustee will meet regularly to assess the Operational viability of the Centre and opportunities for other third-party use.

Surplus funds:

The Trustees have agreed to apply any surpluses from any profits or investments, excluding the Reserve Fund, for the purposes of the material improvement of the Centre in addition to the advancement of the Centre's aims and objectives. For the avoidance of doubt, the surplus fund shall not include any funds forming part of the Reserve Fund.

The Trustees will review the policy on an annual basis and consider how this funding can be used to benefit the community Centre and its associated activities and services.

ST ANDREWS CENTRE

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Holiday activities and food programme	–	1,800	–	–	1,800
Youth club fund	–	3,144	(2,450)	–	694
Borough of Lewisham	–	–	–	–	–
Canopy fund	–	–	–	–	–
	<u>–</u>	<u>4,944</u>	<u>(2,450)</u>	<u>–</u>	<u>2,494</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Holiday activities and food programme	–	–	–	–	–
Youth club fund	–	–	–	–	–
Borough of Lewisham	–	–	–	–	–
Canopy fund	10,000	–	(10,000)	–	–
	<u>10,000</u>	<u>–</u>	<u>(10,000)</u>	<u>–</u>	<u>–</u>

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	103,757	2,424	106,181
Creditors less than 1 year	(15,433)	–	(15,433)
Net assets	<u>88,324</u>	<u>2,424</u>	<u>90,748</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	–	–
Current assets	127,102	–	127,102
Creditors less than 1 year	(15,698)	–	(15,698)
Net assets	<u>111,404</u>	<u>–</u>	<u>111,404</u>

24. Related parties

No transactions with related parties were undertaken which required disclosure.