

# **AMBLESIDE PARISH CENTRE**

**(Company Limited by Guarantee)**

---

## **UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

**Company Registration Number : 7640743**

**Registered Charity Number: 1145971**

**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**  
  
**FINANCIAL STATEMENTS**  
  
**FOR THE YEAR ENDED 31 MARCH 2021**

<b>CONTENTS</b>	<b>Pages</b>
Trustees' annual report (incorporating the directors' report)	<b>1 to 15</b>
Independent examiner's report	<b>16</b>
Statement of financial activities (including income and expenditure account)	<b>17</b>
Statement of financial position	<b>18</b>
Notes to the financial statements	<b>19 to 33</b>



## **ANNUAL REPORT FOR THE YEAR ENDING MARCH 2021**

### **1. STRUCTURE, OBJECTIVES AND MANAGEMENT**

From its beginning, the Parish Centre was run by St Mary's Parish Centre [Ambleside] Trust, a registered charity [No 1093947]. The Parish Centre, located at Vicarage Road, Ambleside LA22 9DH, is held on a 28 year lease from 1 January 2002 from the Carlisle Diocesan Board of Finance Limited as set out in a Declaration of Trust dated 10 October 2001, and a Lease and Trust Deed dated 29 January 2002 which set up the original Committee of Management. These trusts were modified by further deeds of 2 April 2008 and 8 August 2008, which established the Sharing Agreement that incorporated the interests of Ambleside Methodist Church and established that the Management Committee should include eight members, five elected and up to three co-opted, who could be drawn from the membership of the two named Churches. A further trust, the Ambleside with Brathay Trust, was created on 25 October 2007 controlling the property of Ambleside Parish Centre, and whose trustees are drawn equally from the two Churches. Ambleside Parish Centre was incorporated under the Companies Act 2006, limited by guarantee [No 7640743], and in this connection has Articles of Association which closely mirror the governing deeds listed above. The company is a registered charity No 1145971. The Articles established that the premises are available for the benefit of the wider community and not just for the two named Churches; the previous Management Committee is replaced by a Board of Directors.

On 1 April 2012 St Mary's Parish Centre [Ambleside] Trust gifted the whole of its assets and liabilities to the charitable company Ambleside Parish Centre and the charitable company carried on the activities of the former charitable trust as from that date.

On 1 April 2015 the Parish of St Mary's Church with Holy Trinity Brathay was dissolved and became the Parish of St Mary's Church Ambleside. This change is now reflected in our formal Constitution.

The members of the Board of Directors are as follows:

- Five members from St Mary's Church to include the Vicar and a churchwarden [appointed at the Church's Annual General Meeting]
- Five members from Ambleside Methodist Church, including the Superintendent Minister [appointed by the Ambleside Methodist Church Council]
- The Head Teacher of Ambleside Primary School or his/her nominee
- Alternately, the Treasurer of St Mary's Church or the Treasurer of Ambleside Methodist Church or their nominee

**AMBLESIDE PARISH CENTRE**  
(Company Limited by Guarantee)

**ANNUAL REPORT FOR THE YEAR ENDING MARCH 2021**

- Up to five members elected from organisations using the Parish Centre
- Up to three co-opted members

**2. RESPONSIBILITIES OF THE TRUSTEES**

The trustees (who are also the directors of Ambleside Parish Centre for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



## **ANNUAL REPORT FOR THE YEAR ENDING MARCH 2021**

### **3. MEMBERS OF THE MANAGEMENT COMMITTEE 2020-21**

Dr Rob Ashworth*	[Chair]
Mr John Biggs*	[retired as Chair 13 August 2020]
Mrs Margaret Burford*	
Mrs Jennifer Harrop*	
Mr David Stothard*	
The Revd Beverley Lock*	
Mrs Roma Johnson*	[retired 18 May 2021]
Lady Renna Kellaway	[Lake District Summer Music]
Mrs Linda Kingdon*	[Secretary]
Dcn Maggie Patchett *	
Mrs Allison Peak*	
Mrs Catherine Powloski*	[Our Place Youth Project]
The Revd Graham Ransom*	
Mrs Marion Riley*	[Ambleside Art Society]
Mr Tony Sunnucks*	[Treasurer up until 31 March 2021]
Mrs Alison Pickering*	[appointed Treasurer 16 February 2021]
Mr Michael Corin*	[appointed 16 February 2021]

NB. \* Directors of Ambleside Parish Centre

### **MEMBERS OF STAFF**

Gale Chen	All Together Now Co-ordinator [p/t]
Juliet Cunningham	Older Persons Project Co-ordinator [p/t]
Mandy Dorman	Cleaner/caretaker [p/t]
Caroline Gunning	Centre Manager [p/t] until 20 November 2020
Sophie Bryde	Centre Manager [p/t] from 9 November 2020
Jane Nattrass	Administrator/Booking Co-ordinator [p/t]
Teresa Onions	Evergreen Co-ordinator [p/t]
Einir Roberts	Finance Administrator [p/t]

**AMBLESIDE PARISH CENTRE**  
(Company Limited by Guarantee)

**ANNUAL REPORT FOR THE YEAR ENDING MARCH 2021**

Chris Shepherd                      Games for Men Co-ordinator [p/t]

**CONTRACTED SERVICES**

Ian Parr                                YES Lead Youth Worker [p/t]

Debbie Parr                        YES Youth Worker [p/t]

**We are grateful for the service provided by our bankers:**

NatWest Bank	Charities Investment Fund
699 Wilmslow Rd,	[COIF]
Didsbury	CCLA
Manchester	80 Cheap Street
M20 6NW	London
	EC2V 6DZ

**We would also like to thank our accountants:**

Saint and Company  
The Old Police Station  
Church Street  
Ambleside  
Cumbria LA22 0BT

**and our Solicitors:**

Davenport and Scott  
Lancaster House  
Lake Road  
Ambleside  
Cumbria LA22 0AD



## **ANNUAL REPORT FOR THE YEAR ENDING MARCH 2021**

### **4. GOVERNANCE**

The Management/Directors group meetings continued throughout the lockdown periods via Zoom, and the AGM was held on Zoom in November 2020. Correspondence between the Centre Manager(s) and relevant Directors was maintained during this time through email and telephone.

Due to the restrictions in place as a result of the COVID-19 Pandemic, the governance groups did not meet in person throughout this financial year. As Zoom meetings were not a viable option until the latter part of the year; the governance groups did not formally meet between April and December 2020. The following governance groups met on Zoom for the last quarter of the year January – March 2021:

- Facilities group – oversees the maintenance of the building and its fabric. The group is made up of a trustee, two co-opted members with relevant expertise and the Centre Manager.
- Finance group – oversees the financial position and projections of the Centre. This group is made up of the Treasurer, Finance Administrator, the Director/Fundraiser and the Centre Manager.
- Youth Club [Our Place Youth Project] governance group – which provides governance for the Centre's youth work. "Youth engagement services" (YES) who have been contracted to provide the youth services since September 2015 continue to work with both the junior and senior youth groups that make up "Our Place". This group consists of two trustees, the Finance Administrator, the Centre Manager and two representatives from YES.

### **5. PROGRESS IN ACHIEVING TARGETS SET FOR 2020 - 21**

As a result of the COVID-19 Pandemic, 2020 – 2021 was a year like no other. Consequently, this impacted on the Centre's ability to deliver on the targets set for the year. It also shifted the Centre's focus and presented new and different priorities throughout this period:

1. *Ensure sufficient income to allow the Centre to remain open and operate in a way that continues to benefit and support the community throughout the coronavirus pandemic.*

This very much remained the target throughout the year, and the success of this is evident in the amount of grant funding and donations the Centre received during this year. The income generated was in the form of both restricted grants, for specific use relating to community support work or essential running costs, and unrestricted grants and donations.

## **ANNUAL REPORT FOR THE YEAR ENDING MARCH 2021**

The Centre was largely closed to the public during the various lockdowns and tiered restriction periods, but continued to provide essential services to the community. These included hot meals deliveries, access to Fareshare and Foodbank and Chiropody appointments. It was as a result of the funds raised during this period that the Centre, not only stayed operating and covering its core costs, but was able to deliver the essential services it did. The carry over of funds acquired during this period that could not be spent as a result of the Pandemic, have been reassigned to 2021-22 as part of an extensive and rigorous budgeting process. The detail of this will be included in our Annual Report for 2021-22.

2. *Deliver as much practical support, with regards to food, health and well-being as practicable to the community through the coronavirus pandemic e.g. expand food bank, lunch schemes, deliver welfare telephone calls, expand the befriending/home visiting service etc.*

From the start of the Pandemic, the Centre took an active and leading role in setting up, delivering and supporting others to provide an array of practical support within the community.

**The Centre's initial response to the Pandemic** was to put in place a means of becoming a hub for requests for help (over 70 were received in the first two weeks). Access to Food Bank and Fareshare was expanded. A volunteer programme was developed for people who came forward through direct contact or via local art retailer Cherrydidi, who collected details of community volunteers to walk dogs, do shopping, phone buddies etc. Volunteers were partnered with specific shops and tasks. For example a volunteer for the chemist, the butchers, the grocers; rather than partnering people with people – this approach reduced and limited the number of people moving around the area. Over 50 people in the Ambleside area were receiving weekly welfare/buddy calls in the first lockdown.

**The Hot Meals Delivery Service** that was delivered from the Centre in partnership with Windermere School, began in April 2020 and ran throughout the school term times in 2020-21. Volunteers from across the community came forward to offer to serve, pack and deliver the meals to those shielding and vulnerable households from across the Parish including Grasmere, Hawkshead, Chapel Stile and Troutbeck Bridge. Recipients received 2 courses, 3 days per week; for many these were a lifeline. In the first week it provided meals to 24 households, second week 36 and into the fourth week it had reached over 50 households with nearly 350 meals going out each week. During the initial emergency 12 week period, supplying





## **ANNUAL REPORT FOR THE YEAR ENDING MARCH 2021**

hot lunches 7 days per week, 2170 meals were delivered. Funding was acquired to run the service again throughout the winter of 2020 – 21, with the last day of service being April 1<sup>st</sup> 2021.

**For online support**, the Centre set up a community Facebook Group which became an increasingly popular platform to share important information and updates regarding the Pandemic on a daily basis. Still active today, the group has over 800 members.

**Chiropody appointments** continued to be available at the Centre through 'West Lakes Podiatry' with Chloe Naismith.

**Access to Food Bank and Fareshare** was retained throughout the year by opening the Centre for short periods throughout the week. The format was relaxed from a pre-packed food box to a 'community cupboard' where items could be chosen as required from the stock available. Volunteers were intrinsic in keeping these services running by collecting items from the local area, bringing to the Centre then staying for the drop-in sessions. As well as food, the Centre began to stock other essential items such as personal hygiene and cleaning products. Children's activity packs were created; they encouraged participation in weekly challenges under various themes, where all materials were available free from the Centre.

3. *Encourage regular users to return to the Centre, taking into account government and organising body guidelines that are relevant, to provide both revenue and activities for the community.*

The lockdown periods dominated this financial year, so at no point was this target appropriate. A national lockdown was still in place by the end of the financial year; therefore, the Centre remained closed to the public (except for essential services) up until and beyond 1 April 2021.

4. *Continue to improve the energy efficiency and reduce the environmental impact of the Centre activities both for the local and global community.*

With the new and different priorities relating to the COVID-19 Pandemic, this target was not applicable to this period. The Centre's affiliation with the local charity Ambleside Action for a Future and broader aims regarding sustainability, have however brought this back to the forefront and will therefore feature as a target for 2021-22.

5. *Finalise the legacy giving programme and promote it with local organisations, solicitors etc.*

## **ANNUAL REPORT FOR THE YEAR ENDING MARCH 2021**

As a result of the Pandemic, this target was not appropriate for this year.

### **6. OTHER ACHIEVEMENTS AND DEVELOPMENTS**

No one could have anticipated the events of 2020, or the impact that the Pandemic would have on the Centre and its community into 2021. However, during this period, the strength and resilience of the community and the Centre can be seen in what was achieved amid such challenging conditions.

- **The recruitment of a new Centre Manager** in November 2020 saw the appointment of Sophie Bryde to the post. At this stage in the Pandemic, the country had entered a period of tiered restrictions so, although there was no 'lockdown' in place, this was still a challenging time

both to recruit and, subsequently, introduce a new Manager to the Centre. Local to the area and already an active member of the community, Sophie was quickly able to immerse herself within the Centre's work during the Pandemic whilst beginning to plan and prepare for the next stages of its recovery.

- **The Towers Project** was awarded funding in 2020 and thus given the go ahead. £18,000 (£13,500 in March 2021 and £4,500 in June 2021) from ACTion with Communities in Cumbria\* and £1,500 from All Churches Trust Limited was raised towards the total costs of the works. Paul Grout, the original architect for the building, worked with the Centre Manager on a tender process through which Abseil Commercial were awarded the contract. Damage to the tower roofs had become severe, due to water leaking in through the sky lights. The majority of the work was undertaken in March 2021 and completed in April 2021; this work was essential to preserve the building for future generations.

*\*Referred to as Voluntary Action Cumbria in accounts.*

- **Christmas Family Hampers**

As part of the DEFRA grant the Centre received for the hot meals delivery service, funding was also allocated to provide Christmas hampers to families in the community. Volunteers gathered at the Centre to decorate cardboard boxes and transform them into festive hampers. The hampers were made up with essential items such as fruit, vegetables, bread, a voucher for the butchers and household products all sourced from local shops. Each hamper also had some



## **ANNUAL REPORT FOR THE YEAR ENDING MARCH 2021**

treats added including mince pies and gingerbreads from the local bakery. Ambleside Primary School selected the families who would receive the hampers and they were collected the week before Christmas and were gratefully received.

### **• HR Review**

In January the Centre Manager, Chair and Secretary of the Board carried out a review of all staff contracts and role profiles in line with the Staff Handbook and the Staff Development Policy and Procedure. The results of this review were as follows;

- o updated role profiles for all employees
- o permanent contracts offered to all employees who had been in continuous employment for more than 2 years
- o Board approval of an increase for project related employees to £10.75ph from 1 April 2021, to bring in line with Real Living Wage
- o Board Approval of an increase for core Centre employees of 5% in line with RPI, from 1 April 2021

## **7. TRUST RUN PROJECTS AND GROUPS**

Throughout this financial year, Centre staff were furloughed/ part furloughed and project groups were unable to meet or operate in person due to the Pandemic. The Evergreens Coordinator however was able to conduct her work and support her group remotely, whilst the Older Persons Project Coordinator operated on part-furlough which enabled her to provide vital support to the Centre and local community.

### **1. Evergreens**

The Covid pandemic brought challenges for our Evergreen Group who usually met every Wednesday during term time. By applying themselves practically and creatively, Teresa ensured regular links were maintained with everyone to reduce social isolation, pick up on any outstanding needs and provide a sense of connectedness which hopefully fostered well-being through difficult times.

Weekly phone calls were made to most members and monthly newsletters were produced which contained a mixture of information, inspiration and a few brain teasers.

Christmas was still celebrated when a VW van all dressed up with tinsel and lights, delivered goodies door to door with a team of volunteers sporting costumes from turkeys to elves, to

## **ANNUAL REPORT FOR THE YEAR ENDING MARCH 2021**

Santas and snowmen. The local school children made cards with messages to warm the heart and a local hotel provided carefully crafted Christmas cake for distribution. Everyone expressed how uplifting this had been in what had been a very long year.

### **2. All Together Now**

This report reflects on the impact of the year 2020 – 21 when Gale was largely furloughed and consequently All Together Now could not meet or operate from the Centre.

During this time however, members of the group retained contact and shared experiences online with thanks to the support of AWAZ and Brockhole. We are grateful to AWAZ and Brockhole who, in providing regular online activities open to all, kept the members of All Together Now connected and supported while Gale was furloughed.

AWAZ Cumbria is a social enterprise and community development organisation aiming to create strong and vibrant BME communities fully engaged in the decisions which affect their growth and development. AWAZ helped keep the members of All Together Now supported at a time when it was really needed. Half of our group were furloughed living in the staff quarters of closed down businesses, left behind by others who had been able to isolate at home. The other half were key workers in public facing roles often feeling unprotected and vulnerable. When most other activities were cancelled, AWAZ offered a way for people to connect. It also

enabled group members to connect with other community groups. It was AWAZ who first put us in touch with Brockhole. This is a partnership we aim to maintain moving forwards.

A combination of Brexit and the Covid Pandemic have changed the makeup of the group. More of the group are people who have chosen to stay long term, there is less need to help people find their feet and more about being somewhere to belong. There are fewer international people in our community right now, this is putting more pressure on those who are here. All of us in hospitality jobs are working harder and longer hours as everywhere is understaffed. It has also left some feeling more isolated as friends and colleagues have left and not been replaced. Overseas travel is still difficult and flights more expensive. Most of the group have not seen their families in the last two years and don't know when they can.

The Pandemic gave the group opportunities to find new ways of connecting with each other. Zoom meant members could meet from their own homes; meeting with each other's pets and



## **ANNUAL REPORT FOR THE YEAR ENDING MARCH 2021**

house plants but also each other's partners and families. Moving forwards we would like to find ways of bringing our families together in person, perhaps by occasionally meeting at different times or places, especially for celebrations.

The summer of 2020, with the temporary easing of restrictions, gave the group members the opportunity to embrace the outdoors and share some experiences together.

Having experienced different ways of enjoying the area through outdoor activities, the group also want to continue to spend time outdoors; to do more kayaking and perhaps try other Lakeland adventure sports.

### **3. Our Place Youth Project**

Due to the restrictions in place because of Covid, Our Place Youth Club was not able to meet at the Centre for the duration of this financial year. Being unable to meet at the Centre, the Youth Engagement Service (YES) however ran 14 'detached' sessions between 21st July and 3rd November 2020 when Youth Workers walked around Ambleside, talking to young people. Initially the Youth Workers began at 5.00pm and stayed out till 7.00pm. As the nights drew in workers changed to 3.30pm- 5.30pm, the time chosen to catch primary and secondary aged young people. On average, they met with 7 young people a week, having conversations with them to offer to support with the challenges they faced as a result of the Pandemic.

### **4. Games for Men**

Under the restrictions, and with group members identified as vulnerable, Chris Shepherd was furloughed and Games for Men did not meet at the Centre for the duration of this period.

### **5. Home Visiting Scheme**

As the volunteers who ran this scheme and those it supported being identified as vulnerable, the scheme was suspended at the beginning of the Pandemic and was not running at the end of this financial year. Volunteers who ran the scheme regularly phoned the small remaining recipients of support and worked with the local church communities to ensure those members of the local community who had become isolated and vulnerable were being contacted regularly.

**ANNUAL REPORT FOR THE YEAR ENDING MARCH 2021**

**6. Fareshare Community Lunches**

These lunches were not permitted throughout this period under the government's Covid restrictions. Fareshare was continued to be collected weekly and made accessible as part of the Food Bank and 'community cupboard' services that the Centre provided throughout the Pandemic.

**7. Working with Volunteers**

With staff working remotely, either on furlough or part furlough, the Centre relied almost entirely on volunteers to deliver the support it provided; particularly during the height of the Pandemic. Many of the Centre's loyal and committed volunteers found themselves in the clinically vulnerable category and were therefore required to shield. As a result, the Centre welcomed a whole new community of volunteers, many of whom had not previously been involved with, and at times unaware of the Centre and its work. This was a hugely positive outcome of this exceptionally challenging year with the formation of connections with new and different members of the community and it is hoped that this will last well beyond the end of the Pandemic.

**8. MANAGEMENT OF RISK**

Managing risk during the Pandemic was of utmost importance, for the safety of staff, volunteers and the public. The government's issuing of guidance was frequent and changeable as the Pandemic developed so it was imperative that the guidance was received, understood and put in place quickly and accurately.

As a not-for profit organisation, it was also extremely important that the considerable changes and complexity in the way the Centre received income were monitored and recorded accurately, and this is evident in our end of year accounts:

**1. Financial Scrutiny**

Throughout this period, the Centre applied for and received an unprecedented amount of grants and donations as a result of the Pandemic. At the same time the revenue ordinarily raised through room hire, events and activities suddenly ground to a halt. Our Finance Administrator worked remotely throughout this period, maintaining regular and close contact via phone, email and Zoom with the Centre Manager(s) and Fundraising Trustee to accurately record the grants and donations that the Centre was receiving each quarter. In the 3<sup>rd</sup> and 4<sup>th</sup>



## **ANNUAL REPORT FOR THE YEAR ENDING MARCH 2021**

quarters of this period, when the initial response phase to the Pandemic had passed, the Finance Governance Group was able to meet again to ensure the complex and detailed workings from the previous two quarters accurately reflected the Centre's income and expenditure. The Centre's Finance Administrator, Einir Roberts, did an excellent job of maintaining these workings documents which informed the quarterly budget monitoring reports, whilst working remotely and on reduced hours. This is visible in the clarity and detail of the end of year accounts.

### **2. Maintaining growth**

During the Pandemic the focus and priorities in relation to growth and development shifted. Ensuring core costs regarding staffing, utilities and other running costs were covered became the priority, along with supporting the local community and particularly those most in need.

Sustainable growth of the organisation is an important element which has featured previously and this will continue as the Centre moves forward into the post Pandemic recovery period. It will be important to monitor the extent to which the shift in how the Centre creates the majority of its revenue from income through room hire and events to grant funding and donations becomes a more long-term change or whether it is a temporary result of the Pandemic.

### **3. Health and Safety of the Organisation**

The Facilities group continues to monitor and plan for the Health & Safety requirements of the building. This includes the annual review and of all policies, including the Health and Safety Policy. Regular risk assessments for each room will continue to be carried out and recorded throughout 2021, as will PAT Testing and relevant training in Fire Safety, Safeguarding and Food Hygiene for all staff and lead volunteers. We continue to hold an incident book to record accidents and incidents.

## **9. TARGETS FOR 2021-22**

### **SETTING TARGETS FOR 2021 – 2022**

Although the initial response phase to the Pandemic has passed, the impact of changes to the way in which society functions are still evident in the local community. Other significant elements such as Brexit are also impacting on the local community and economy.

**AMBLESIDE PARISH CENTRE**  
(Company Limited by Guarantee)

**ANNUAL REPORT FOR THE YEAR ENDING MARCH 2021**

We acknowledge the important role the Centre played during the Pandemic and the vital role it held within the community prior to that.

Looking ahead, the Centre aims to ensure it has the resource to provide a safe and inclusive space that is accessible to all members of the community and beyond. To do this, the Centre aims to provide and facilitate others to deliver experiences which encourage connection with others, improve mental and physical wellbeing, aid recovery and increase community resilience.

**These targets reflect the ways in which the Centre will aim to achieve that:**

1. Ensure sufficient income to allow the Centre to remain open and operate in a way that continues to benefit and support the community.
2. Ensure sufficient income and resource to deliver our project groups, which aim to aid the recovery and increase the resilience of our community.
3. Support and encourage regular users to provide both revenue for the Centre and experiences for the community that can improve mental and physical wellbeing.
4. Continue to improve the energy efficiency and reduce the environmental impact of the Centre's activities both for the local and global community.
5. Continue to invest in and develop our staff and volunteers to safeguard the Centre's ability to deliver on the above targets and serve the community long term.

Signed by order of the Trustees:

..... Dr Rob Ashworth

..... Date





## **ANNUAL REPORT FOR THE YEAR ENDING MARCH 2021**

### **Reserves Policy**

The APC Board of Directors has established a Reserves Policy which helps to explain how **Unrestricted Funds** are managed and provide better clarity in the APC accounts for potential Grant Funders.

Within this policy there is a designated **Operation and Contingency Fund**. APC has the ability to continue to operate its core activities (office and maintenance plus a contingency for any staffing issues) and to support key community projects, for a period of 9 months from its **Unrestricted Funds**. This approach is taken to mitigate any event that could result in lack of Grants and income being received, plus providing time for the APC Directors to review and amend the appropriate business strategies.

Throughout the financial year, the Centre received the Government's Job Retention Scheme furlough payments where applicable and a number of grants and donations due to the Covid-19 pandemic. Due to the pandemic the lack of revenue due to the inability to open the Centre for room hire was offset by these grants and donations.

The Trustees have agreed to modify Designated Funds as follows and, in particular, the Major Repairs Fund which has been partly utilised in conjunction with the work required to the Towers.

Current Funds, Note 16.

<b>Fund</b>	<b>Current Amount £ (March 2021)</b>
Operational & Contingency	45,709
Community Projects Cash Flow Fund	1,864
Building Development Fund	6,000
Major Repair Fund	16,800
Equipment Fund	4,365
<b>Total</b>	<b>74,738</b>

**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**  
**OF AMBLESIDE PARISH CENTRE**

**YEAR ENDED 31 MARCH 2021**

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on the following pages.

**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.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view'.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the 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.

Ian Thompson (FCA)  
Independent Examiner  
Saint & Co  
Chartered Accountants  
& Registered Auditors

The Old Police Station  
Church Street  
Ambleside  
Cumbria  
LA22 0BT

..... Date

**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**  
**YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted Fund £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME</b>					
<b>Donations and legacies</b>					
Grants	3	55,026	91,706	146,732	17,481
Donations	4	4,190	20,552	24,742	8,080
		<u>59,216</u>	<u>112,258</u>	<u>171,474</u>	<u>25,561</u>
<b>Income from charitable activities</b>					
Centre room hire, management support & service charges	5	8,649	-	8,649	38,066
Community projects	6	-	-	-	2,938
		<u>8,649</u>	<u>-</u>	<u>8,649</u>	<u>41,004</u>
<b>Other trading activities</b>	7	-	-	-	2,781
<b>Investment income - bank interest</b>		42	-	42	287
<b>TOTAL INCOME</b>		<u>67,907</u>	<u>112,258</u>	<u>180,165</u>	<u>69,633</u>
<b>EXPENDITURE</b>					
<b>Raising funds</b>					
Costs of other trading activities	8	137	-	137	1,633
<b>Charitable activities</b>	9	55,219	114,306	169,525	154,976
<b>TOTAL EXPENDITURE</b>		<u>55,356</u>	<u>114,306</u>	<u>169,662</u>	<u>156,609</u>
<b>NET INCOME/(EXPENDITURE) BEFORE TRANSFERS</b>		12,551	(2,048)	10,503	(86,976)
<b>Transfers</b>	16,17	4,965	(4,965)	-	-
<b>NET INCOME/(EXPENDITURE) &amp; NET MOVEMENT IN FUNDS</b>		<u>17,516</u>	<u>(7,013)</u>	<u>10,503</u>	<u>(86,976)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		85,606	505,590	591,196	678,172
<b>Total funds carried forward</b>		<u>103,122</u>	<u>498,577</u>	<u>601,699</u>	<u>591,196</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2021**

		2021	2020
	Notes	£	£
<b>FIXED ASSETS</b>			
Tangible fixed assets	11	453,192	501,652
<b>CURRENT ASSETS</b>			
Debtors	12	2,305	2,513
Cash at bank and in hand	13	150,764	114,599
		<u>153,069</u>	<u>117,112</u>
<b>LIABILITIES</b>			
Creditors: Amounts falling due within one year	14	4,562	27,568
		<u>                    </u>	<u>                    </u>
<b>NET CURRENT ASSETS / (LIABILITIES)</b>		<b>148,507</b>	<b>89,544</b>
<b>NET ASSETS</b>	<b>16,17</b>	<u><b>601,699</b></u>	<u><b>591,196</b></u>
<b>FUNDS</b>			
Restricted	16,17	498,577	505,590
Unrestricted	16,17	103,122	85,606
<b>TOTAL FUNDS</b>	<b>16,17</b>	<u><b>601,699</b></u>	<u><b>591,196</b></u>

The trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity.

These financial statements were approved by the Board of Trustees on the .....  
and are signed on their behalf by:

..... Dr Robert Ashworth (Chair)

..... Alison Pickering (Treasurer)

Company Registration Number : 7640743

**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

## **1. ACCOUNTING POLICIES**

### **Basis of accounting**

These financial statements have been prepared on the historical cost basis in compliance with FRS102 "The Financial Reporting Standard applicable in the UK and the Republic of Ireland", the Charities SORP(FRS102) Statement of Recommended Practice applicable to charities and the Charities Act 2011.

The financial statements have been prepared in sterling, which is the functional currency of the entity.

### **Going concern**

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

### **Fixed assets**

Tangible fixed assets gifted by St Mary's Parish Centre (Ambleside) Trust were added on 1 April 2012 at the net book value stated in the Trust's financial statements as at 31 March 2012.

All other assets, which cost £200 or more or are gifted with a value of £200 or more, are capitalised as tangible fixed assets.

### **Depreciation**

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

Leasehold Property	- straight line over the remaining term of the lease ending 31 December 2029 (leasehold depreciation commenced on the the date of practical completion of the building of the property by St Mary's Parish Centre (Ambleside) Trust on 8 June 2006)
Centre Fixtures Fittings & Equipment	- 25% reducing balance, commencing when the assets are brought into use
Youth Equipment	- 25% reducing balance

### **Income**

All income is 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.

Income given specifically to provide a fixed asset is initially allocated to the appropriate restricted fund .If the use of the asset then acquired is restricted there is no movement on the restricted fund; if the use of the asset is unrestricted the expenditure is reflected by a transfer from the restricted fund to the appropriate unrestricted fund.

### **Expenditure**

This is included in the statements on an accruals basis as a liability is incurred.

Governance costs are allocated entirely to the Unrestricted Centre General Reserve.

### **Community Projects**

Details of Community Projects are shown in the notes to the accounts.

Any restricted Community Project income and expenditure is allocated to the relevant Restricted Fund .

It is the Trust's policy to allocate any unrestricted income and expenditure relating to a Community Project to the relevant Designated Fund.

## **2. TRUSTEES' REMUNERATION AND EXPENSES**

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any trustee or to any person or persons known to be connected with any of them.

No expenses have been received by any trustee for services provided to the charity.

**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

3. GRANTS	2021	2020
	£	£
<b>RESTRICTED GRANTS</b>		
All Together Now		
The Methodist Church - Connexion	3,514	3,436
The Methodist Church - South Lakes Circuit	<u>1,000</u>	<u>500</u>
	4,514	3,936
Evergreen		
Cumbria Community Foundation COVID-19 Response	1,820	-
Dowager Countess Eleanor Peel Trust	1,000	-
Electricity North West Empowering Communities	3,120	-
Gateway Group	250	-
Woodroffe Benton Foundation	<u>500</u>	<u>-</u>
	6,690	-
Games for Men		
Dowager Countess Eleanor Peel Trust	500	-
Hospital & Medical Transport		
Age UK (Cumbria County Council)	-	2,000
Agnes Backhouse Charitable Trust	2,500	1,000
Lakes Parish Council	-	1,000
Rotary Club - Ambleside & Kirkstone	-	400
Rotary Club - Ambleside	-	1,000
South Lakeland District Council	-	1,000
Windermere & Ambleside Lions	<u>-</u>	<u>500</u>
	2,500	6,900
Older Persons Project		
Dowager Countess Eleanor Peel Trust	600	-
Electricity North West Empowering Communities	6,240	-
Evan Cornish Foundation	<u>4,326</u>	<u>-</u>
	11,166	-
Our Place Youth Project		
Cumbria Community Foundation- Cumbria Young People's Fund	-	3,500
Kelsick Educational Foundation	-	695
Lakeland 100 - Epic Kidz	-	500
Lakes Parish Council	1,500	1,500
Proven Family Trust	<u>-</u>	<u>300</u>
	1,500	6,495
COVID-19		
Age UK South Lakeland	500	-
Cumbria County Council - DEFRA	8,900	-
Cumbria County Council - Wiltshire Farm Foods	2,000	-
Princes Countryside Fund	2,500	-
Roseland Trust	500	-
Rotary Club - Ambleside	500	-
Skelwith Parish Council	500	-
Windermere & Ambleside Lions	<u>500</u>	<u>-</u>
	15,900	-
Centre		
Cumbria Community Foundation COVID-19 Response	8,596	-
Cumbria County Council	544	-
Dowager Countess Eleanor Peel Trust	2,900	-
Electricity North West Empowering Communities	11,680	-
Evan Cornish Foundation	674	-
Furness Building Society	-	150
Gateway Group	250	-
Roseland Trust	3,592	-
Voluntary Action Cumbria	13,500	-
Windermere & District Foodbank	<u>7,200</u>	<u>-</u>
	48,936	150
	<u>91,706</u>	<u>17,481</u>

**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

<b>3. GRANTS (continued)</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>UNRESTRICTED GRANTS</b>		
All Churches Trust Limited	1,500	-
HMRC Covid Job Retention Scheme	12,576	-
SLDC Covid Business Grants	40,950	-
	<u>55,026</u>	<u>-</u>
<b>TOTAL GRANTS</b>	<u><b>146,732</b></u>	<u><b>17,481</b></u>

<b>4. DONATIONS</b>	<b>Unrestricted Funds 2021</b>	<b>Restricted Funds 2021</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Centre - donations	4,041	330	4,371
Centre - gift aid tax claimed	149	-	149
Community Projects			
All Together Now	-	400	400
COVID-19	-	19,159	19,159
COVID 19 - gift aid tax claimed	-	463	463
Games for Men	-	200	200
	<u>4,190</u>	<u>20,552</u>	<u>24,742</u>
	<b>Unrestricted Funds 2020</b>	<b>Restricted Funds 2020</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Centre - donations	4,621	-	4,621
Centre - gift aid tax claimed	208	-	208
Community Projects			
COVID-19	-	100	100
Evergreen	11	61	72
Our Place Youth	81	-	81
FareShare Lunches	1,846	-	1,846
FareShare Lunches - gift aid tax	463	-	463
Packed Lunches	-	689	689
	<u>7,230</u>	<u>850</u>	<u>8,080</u>

<b>5. INCOME FROM CHARITABLE ACTIVITIES: ROOM HIRE, MANAGEMENT SUPPORT &amp; SERVICE CHARGES</b>	<b>2021</b>	<b>2020</b>
	<b>Unrestricted Funds</b>	<b>Unrestricted Funds</b>
<b>Notes</b>	<b>£</b>	<b>£</b>
Invoiced by the Centre to external clients	8,649	38,066
Invoiced/charged internally from Centre to Community Projects:		
All Together Now	9 -	661
Evergreen	9 -	664
FareShare Lunches	9 -	1600
Games for Men	9 -	490
Older Persons Project	9 -	457
Our Place Youth	9 -	2,306
	<u>-</u>	<u>6,178</u>
<b>Total use of the Centre</b>	<u><b>8,649</b></u>	<u><b>44,244</b></u>

**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**6. INCOME FROM CHARITABLE ACTIVITIES:**  
**COMMUNITY PROJECTS**

	<b>Unrestricted Funds 2021</b>	<b>Total Funds 2021</b>	<b>Unrestricted Funds 2020</b>	<b>Total Funds 2020</b>
<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Evergreen subs & trips	-	-	877	877
Games for Men subs	-	-	294	294
Our Place Youth:				
Door admissions & tuck shop	-	-	796	796
Trips & residential	-	-	971	971
	<u>-</u>	<u>-</u>	<u>2,938</u>	<u>2,938</u>
	<u>-</u>	<u>-</u>	<u>2,938</u>	<u>2,938</u>

**7. OTHER TRADING ACTIVITIES:**  
**FUNDRAISING INCOME**

	<b>Unrestricted Funds 2021</b>	<b>Total Funds 2021</b>	<b>Unrestricted Funds 2020</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fairs and entertainment	-	-	1,137	1,137
AGM	-	-	-	-
Coffee machine	-	-	1,644	1,644
	<u>-</u>	<u>-</u>	<u>2,781</u>	<u>2,781</u>
	<u>-</u>	<u>-</u>	<u>2,781</u>	<u>2,781</u>

**8. COSTS OF OTHER TRADING ACTIVITIES:**  
**FUNDRAISING COSTS**

	<b>Unrestricted Funds 2021</b>	<b>Total Funds 2021</b>	<b>Unrestricted Funds 2020</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fairs and entertainment	-	-	158	158
AGM	-	-	317	317
Coffee machine expenses	-	-	976	976
Coffee machine depreciation	137	137	182	182
	<u>137</u>	<u>137</u>	<u>1,633</u>	<u>1,633</u>
	<u>137</u>	<u>137</u>	<u>1,633</u>	<u>1,633</u>



**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**9. EXPENDITURE YEAR ENDED 31 MARCH 2021:**

**a) COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY**

	Notes	Salaries & Pensions & Y.E.S. (i) 2021 £	Other costs 2021 £	Room hire, management support & service charges 2021 £	Total 2021 £
<b>Community Projects</b>					
All Together Now		3,502	26	-	3,528
COVID-19		-	17,603	-	17,603
Evergreen		2,730	230	-	2,960
Games for Men		2,080	26	-	2,106
Hospital & Medical Transport		-	550	-	550
Older Persons Project		10,036	26	-	10,062
Our Place Youth	i)	155	54	-	209
Packed Lunches		-	-	-	-
		<u>18,503</u>	<u>18,515</u>	<u>-</u>	<u>37,018</u>
<b>Centre</b>					
Maintenance, overheads & administration	ii)	40,848	33,668	-	74,516
Governance	ii)	-	4,369	-	4,369
		<u>40,848</u>	<u>38,037</u>	<u>-</u>	<u>78,885</u>
<b>COSTS OF CHARITABLE ACTIVITIES BEFORE DEPRECIATION</b>		<b>59,351</b>	<b>56,552</b>	<b>-</b>	<b>115,903</b>
<b>Depreciation &amp; deficit on disposals</b>					
Leasehold building			50,822		50,822
Centre fixtures, fitts & equip (excl. Fundraising coffee machine)			2,582		2,582
Youth equipment			218		218
			<u>53,622</u>		<u>53,622</u>
<b>Total costs of charitable activities y/e 31 March 2021</b>		<u><b>59,351</b></u>	<u><b>110,174</b></u>	<u><b>-</b></u>	<u><b>169,525</b></u>

**i) Youth Services provision**

Youth Engagement Service (Y.E.S.) have been contracted to provide the Youth Club services.

<b>ii) Fees paid to the Independent Examiner</b>	<b>2021</b>
	<b>£</b>
Payroll services (included in other costs - projects & centre administration)	211
Accountancy and Independent Examination (included in other costs - centre governance)	3,920
	<u>4,131</u>

**b) COSTS OF CHARITABLE ACTIVITIES BY FUND**

	Salaries & Y.E.S. 2021 £	Other costs 2021 £	Room hire, management support & service charges 2021 £	Total 2021 £
<b>Unrestricted</b>	32,632	22,587	-	55,219
<b>Restricted</b>	26,719	87,587	-	114,306
<b>Total costs of charitable activities y/e 31 March 2021</b>	<u>59,351</u>	<u>110,174</u>	<u>-</u>	<u>169,525</u>

**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**9. EXPENDITURE YEAR ENDED 31 MARCH 2020 (*previous year*):**

**a) COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY**

	Notes	Salaries & Y.E.S. (i) 2020 £	Other costs 2020 £	Room hire, management support & service charges 2020 £	Total 2020 £
<b>Community Projects</b>					
All Together Now		5,960	375	661	6,996
Evergreen		2,730	356	664	3,750
FareShare Lunches		-	281	1,600	1,881
Games for Men		2,080	24	490	2,594
Hospital & Medical Transport		-	1,700	-	1,700
Older Persons Project		10,449	4,290	457	15,196
Our Place Youth	i)	9,411	3,919	2,306	15,636
Packed Lunches		-	306	-	306
		<u>30,630</u>	<u>11,251</u>	<u>6,178</u>	<u>48,059</u>
<b>Centre</b>					
Maintenance, overheads & administration	ii)	33,753	22,349	(6,178)	49,924
Governance	ii)	-	3,974	-	3,974
		<u>33,753</u>	<u>26,323</u>	<u>(6,178)</u>	<u>53,898</u>
<b>COSTS OF CHARITABLE ACTIVITIES BEFORE DEPRECIATION</b>		<b>64,383</b>	<b>37,574</b>	<b>-</b>	<b>101,957</b>
<b>Depreciation &amp; deficit on disposals</b>					
Leasehold building			50,962		50,962
Centre fixtures, fitts & equip (excl. Fundraising coffee machine)			1,592		1,592
Youth equipment			465		465
			<u>53,019</u>		<u>53,019</u>
<b>Total costs of charitable activities y/e 31 March 2020</b>		<u><b>64,383</b></u>	<u><b>90,593</b></u>	<u><b>-</b></u>	<u><b>154,976</b></u>

i) Youth Services provision

Youth Engagement Service (Y.E.S.) have been contracted to provide the Youth Club services.

ii) Fees paid to the Independent Examiner

Payroll services (included in other costs - centre administration)

Accountancy and Independent Examination (included in other costs - centre governance)

2020
£
197
3,818
<u>4,015</u>

**b) COSTS OF CHARITABLE ACTIVITIES BY FUND**

	Salaries & Y.E.S. 2020 £	Other costs 2020 £	Room hire, mgt support & service charges 2020 £	Total 2020 £
<b>Unrestricted</b>	38,198	30,470	(3,253)	65,415
<b>Restricted</b>	26,185	60,123	3,253	89,561
<b>Total costs of charitable activities y/e 31 March 2020</b>	<u><b>64,383</b></u>	<u><b>90,593</b></u>	<u><b>-</b></u>	<u><b>154,976</b></u>

**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**10. STAFF COSTS**

	Charitable Activities 2021 £	Raising Funds 2021 £	Total 2021 £	2020 £
Payroll:				
Salaries & Wages	58,670	-	58,670	54,653
Social Security Costs (net of employer's allowance)	-	-	-	-
Employer's pension defined contributions	526	-	526	427
	<u>59,196</u>	<u>-</u>	<u>59,196</u>	<u>55,080</u>
Contract:				
Youth Engagement Service	155	-	155	9,411
	<u>59,351</u>	<u>-</u>	<u>59,351</u>	<u>64,491</u>

No employee received remuneration of £60,000 or more during the year.  
The average number of employees during the year was 8 (2020: 8).

**11. TANGIBLE FIXED ASSETS**

	Leasehold Property £	Centre Fixtures Fittings & Equipment £	Youth Equipment £	Total £
<b>Cost</b>				
At 1 April 2020	902,826	26,699	4,390	933,915
Additions	-	5,299	-	5,299
Disposals	-	(2,320)	(225)	(2,545)
At 31 March 2021	<u>902,826</u>	<u>29,678</u>	<u>4,165</u>	<u>936,669</u>
<b>Depreciation</b>				
At 1 April 2020	406,857	21,817	3,589	432,263
Charge for the year	50,822	2,487	195	53,504
Eliminated on disposals	-	(2,088)	(202)	(2,290)
At 31 March 2021	<u>457,679</u>	<u>22,216</u>	<u>3,582</u>	<u>483,477</u>
<b>Net Book Value</b>				
At 31 March 2021	<u>445,147</u>	<u>7,462</u>	<u>583</u>	<u>453,192</u>
At 31 March 2020	<u>495,969</u>	<u>4,882</u>	<u>801</u>	<u>501,652</u>

**Leasehold Property**

It has been agreed by all parties that the charity will adopt the lease previously in place with St Mary's Parish Centre (Ambleside) Trust. At the balance sheet date the new lease had not been signed.

**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

<b>12. DEBTORS</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Grants receivable	-	-
Room hire & service charges	<b>1,298</b>	1,470
Gift aid tax	<b>611</b>	661
Prepayments	<b>396</b>	382
	<b><u>2,305</u></b>	<b><u>2,513</u></b>

<b>13. CASH AT BANK AND IN HAND</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
COIF investment account	<b>67,235</b>	47,193
Bank community accounts	<b>79,395</b>	64,264
Building society accounts	<b>3,950</b>	2,475
Cash	<b>184</b>	667
	<b><u>150,764</u></b>	<b><u>114,599</u></b>

<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
PAYE & NI	-	1,263
Deferred income		
Grant	-	21,040
Room hire	<b>229</b>	956
Other creditors and accruals	<b>4,333</b>	4,309
	<b><u>4,562</u></b>	<b><u>27,568</u></b>

**15. COMPANY LIMITED BY GUARANTEE**

Ambleside Parish Centre is a company limited by guarantee; each member's contribution not exceeding £10 on dissolution.

**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**16. i) RECONCILIATION OF MOVEMENT IN FUNDS YEAR ENDED 31 MARCH 2021**

	Incoming Resources ye 31.03.21 £	Outgoing Resources ye 31.03.21 £	Net Incoming/ (Outgoing) Resources ye 31.03.21 £
<b>Restricted Funds</b>			
Leasehold Property	-	(50,822)	(50,822)
Centre Grants & Donations	49,266	(34,545)	14,721
Restricted Community Projects			
All Together Now	4,914	(1,487)	3,427
COVID-19	35,522	(17,603)	17,919
Evergreen	6,690	(2,822)	3,868
Games for Men	700	(437)	263
Hospital & Medical Transport	2,500	(550)	1,950
Older Persons Project	11,166	(5,831)	5,335
Our Place Youth	1,500	(209)	1,291
Packed Lunches	-	-	-
	<u>112,258</u>	<u>(114,306)</u>	<u>(2,048)</u>
<b>Unrestricted Funds</b>			
Designated Community Projects			
All Together Now	2,041	(2,041)	-
Evergreen	-	(138)	(138)
Games for Men	1,248	(1,669)	(421)
Older Persons Project	4,231	(4,231)	-
Our Place Youth	1	-	1
FareShare Lunches	-	-	-
Youth Equipment	-	(218)	(218)
Centre Fixtures Fittings & Equipment	-	(2,719)	(2,719)
Centre General Reserve	60,386	(44,340)	16,046
	<u>67,907</u>	<u>(55,356)</u>	<u>12,551</u>
<b>Total</b>	<u><u>180,165</u></u>	<u><u>(169,662)</u></u>	<u><u>10,503</u></u>

**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**16. i) RECONCILIATION OF MOVEMENT IN FUNDS YEAR ENDED 31 MARCH 2021 (continued)**

	Funds brought forward 01.04.20 £	Net Incoming / (Outgoing) Resources ye 31.03.21 £	Transfers ye 31.03.21 £	Funds carried forward 31.03.21 £
<b>Restricted Funds</b>				
Leasehold Property	495,969	(50,822)	-	445,147
Centre Grants & Donations	320	14,721	(4,965)	10,076
Restricted Community Projects				
All Together Now	1,944	3,427	-	5,371
COVID-19	100	17,919	-	18,019
Evergreen	271	3,868	-	4,139
Games for Men	-	263	-	263
Hospital & Medical Transport	5,200	1,950	-	7,150
Older Persons Project	-	5,335	-	5,335
Our Place Youth	1,403	1,291	-	2,694
Packed Lunches	383	-	-	383
	<u>505,590</u>	<u>(2,048)</u>	<u>(4,965)</u>	<u>498,577</u>
<b>Unrestricted Funds</b>				
Designated Community Projects				
All Together Now	217	-	-	217
Evergreen	1,411	(138)	-	1,273
FareShare Lunches	-	-	-	-
Games for Men	999	(421)	-	578
Our Place Youth	1,358	1	-	1,359
Youth Equipment	801	(218)	-	583
Centre Fixtures Fittings & Equipment	4,882	(2,719)	5,299	7,462
Trustees Reserves Policy				
Operational & Contingency	54,000	-	(8,291)	45,709
Community Projects Cash Flow Fund	1,864	-	-	1,864
Building Development Fund	6,000	-	-	6,000
Major Repairs Fund	18,000	-	(1,200)	16,800
Equipment Fund	4,365	-	-	4,365
Centre General Reserve	(8,291)	16,046	9,157	16,912
	<u>85,606</u>	<u>12,551</u>	<u>4,965</u>	<u>103,122</u>
<b>Total Funds</b>	<u>591,196</u>	<u>10,503</u>	<u>-</u>	<u>601,699</u>

**Transfers between funds**

The Centre Fixtures Fittings & Equipment transfer of £5,299 is in respect of a new photocopier £3,819, ICT equipment £1,150 and a freezer £330; £4,965 being funded from restricted grants and donations and the balance £334 from General Reserve.

At the board meeting in February 2021 the directors agreed to transfer £8,291 from the Operational & Contingency Reserve to the Centre General Reserve in respect of the deficit at 31 March 2020. They also agreed to transfer £1,200 from the Major Repairs Fund to the Centre General Reserve in respect of the shortfall in the Tower Repairs (cost £16,200 less grant funding £15,000).

**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**16. ii) ANALYSIS OF NET ASSETS BETWEEN FUNDS YEAR ENDED 31 MARCH 2021**

	Tangible Fixed Assets 2021 £	Current Assets 2021 £	Current Liabilities 2021 £	Total 2021 £
<b>Restricted Funds</b>				
Leasehold Property	445,147	-	-	445,147
Centre Grants & Donations	-	10,076	-	10,076
Restricted Community Projects				
All Together Now	-	5,371	-	5,371
COVID-19	-	18,019	-	18,019
Evergreen	-	4,139	-	4,139
Games for Men	-	263	-	263
Hospital & Medical Transport	-	7,150	-	7,150
Older Persons Project	-	5,335	-	5,335
Our Place Youth	-	2,694	-	2,694
Packed Lunches	-	383	-	383
	<u>445,147</u>	<u>53,430</u>	<u>-</u>	<u>498,577</u>
<b>Unrestricted Funds</b>				
Designated Community Projects				
All Together Now	-	217	-	217
Evergreen	-	1,273	-	1,273
Games for Men	-	578	-	578
Our Place Youth	-	1,359	-	1,359
Youth Equipment	583	-	-	583
Centre Fixtures Fittings & Equipment	7,462	-	-	7,462
Trustees Reserves Policy				
Operational & Contingency	-	45,709	-	45,709
Community Projects Cash Flow Fund	-	1,864	-	1,864
Building Development Fund	-	6,000	-	6,000
Major Repairs Fund	-	16,800	-	16,800
Equipment Fund	-	4,365	-	4,365
Centre General Reserve	-	21,474	(4,562)	16,912
	<u>8,045</u>	<u>99,639</u>	<u>(4,562)</u>	<u>103,122</u>
<b>Total Funds</b>	<u><u>453,192</u></u>	<u><u>153,069</u></u>	<u><u>(4,562)</u></u>	<u><u>601,699</u></u>

**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**17. i) RECONCILIATION OF MOVEMENT IN FUNDS YEAR ENDED 31 MARCH 2020 (*previous year*)**

	Incoming Resources ye 31.03.20 £	Outgoing Resources ye 31.03.20 £	Net Incoming/ (Outgoing) Resources ye 31.03.20 £
<b>Restricted Funds</b>			
Leasehold Property	-	(50,962)	(50,962)
Centre Grants & Donations	150	(225)	(75)
Restricted Community Projects			
All Together Now	3,936	(4,571)	(635)
COVID-19	100	-	100
Evergreen	61	-	61
Games for Men	-	(2,269)	(2,269)
Hospital & Medical Transport	6,900	(1,700)	5,200
Older Persons Project	-	(15,196)	(15,196)
Our Place Youth	6,495	(14,332)	(7,837)
Packed Lunches	689	(306)	383
	<u>18,331</u>	<u>(89,561)</u>	<u>(71,230)</u>
<b>Unrestricted Funds</b>			
Designated Community Projects			
All Together Now	-	(2,425)	(2,425)
Evergreen	888	(3,750)	(2,862)
FareShare Lunches	2,309	(1,881)	428
Games for Men	294	(325)	(31)
Our Place Youth	1,856	(1,304)	552
Youth Equipment	-	(465)	(465)
Centre Fixtures Fittings & Equipment	-	(1,744)	(1,744)
Centre General Reserve	45,955	(55,154)	(9,199)
	<u>51,302</u>	<u>(67,048)</u>	<u>(15,746)</u>
<b>Total</b>	<u>69,633</u>	<u>(156,609)</u>	<u>(86,976)</u>



**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**17. i) RECONCILIATION OF MOVEMENT IN FUNDS YEAR ENDED 31 MARCH 2020 (previous year) (continued)**

		Incoming Resources ye 31.03.20 £	Outgoing Resources ye 31.03.20 £	Net Incoming/ (Outgoing) Resources ye 31.03.20 £
	Funds brought forward 01.04.19 £	Net Incoming / (Outgoing) Resources ye 31.03.20 £	Transfers ye 31.03.20 £	Funds carried forward 31.03.20 £
<b>Restricted Funds</b>				
Leasehold Property	546,931	(50,962)	-	495,969
Centre Grants & Donations	395	(75)	-	320
Restricted Community Projects				
All Together Now	2,579	(635)	-	1,944
COVID-19	-	100	-	100
Evergreen	210	61	-	271
Games for Men	2,269	(2,269)	-	-
Hospital & Medical Transport	-	5,200	-	5,200
Older Persons Project	13,060	(15,196)	2,136	-
Our Place Youth	9,548	(7,837)	(308)	1,403
Packed Lunches	-	383	-	383
	<u>574,992</u>	<u>(71,230)</u>	<u>1,828</u>	<u>505,590</u>
<b>Unrestricted Funds</b>				
Designated Community Projects				
All Together Now	2,642	(2,425)	-	217
Evergreen	4,273	(2,862)	-	1,411
FareShare Lunches	-	428	(428)	-
Games for Men	1,030	(31)	-	999
Our Place Youth	806	552	-	1,358
Youth Equipment	958	(465)	308	801
Centre Fixtures Fittings & Equipment	4,563	(1,744)	2,063	4,882
Trustees Reserves Policy				
Operational & Contingency	54,000	-	-	54,000
Community Projects Cash Flow Fund	4,000	-	(2,136)	1,864
Building Development Fund	-	-	6,000	6,000
Major Repairs Fund	-	-	18,000	18,000
Equipment Fund	-	-	4,365	4,365
Lift Replacement Fund	14,000	-	(14,000)	-
Coffee Machine Replacement Fund	4,000	-	(4,000)	-
Photocopier Replacement Fund	4,000	-	(4,000)	-
Centre General Reserve	8,908	(9,199)	(8,000)	(8,291)
	<u>103,180</u>	<u>(15,746)</u>	<u>(1,828)</u>	<u>85,606</u>
<b>Total Funds</b>	<u>678,172</u>	<u>(86,976)</u>	<u>-</u>	<u>591,196</u>

**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**17. i) RECONCILIATION OF MOVEMENT IN FUNDS YEAR ENDED 31 MARCH 2020 (*previous year*)(continued)**

**Transfers between funds**

The deficit £2,136 on the Older Persons Project was funded by the Operational & Community Projects Cash Flow Fund. Youth equipment was purchased at a cost of £308 using restricted Our Place Youth funds. A new cooker was purchased at a cost of £2,063 using the surplus of £428 from FareShare Lunches and £1,635 from the Equipment Fund. Equipment Fund movement of £4,365 consists of £6,000 from the General Reserve less cooker contribution £1,635.

**Trustees Reserves Policy and Centre General Reserve deficit**

At the board meeting on 19th November 2019 the directors agreed to increase the Trustees Reserves Policy designated funds from £80,000 to £88,000. Their decision was based on the reserves per the statutory accounts for the year ending 31 March 2019 and a budget of break-even for the year to 31 March 2020. However due to a number of factors, especially the unforeseen COVID-19 lockdown, the general unrestricted income was significantly less than expenditure, resulting in a loss for the year. The directors will revise the designated reserves downwards after these accounts are approved and in light of the on-going COVID-19 situation.

**17. ii) ANALYSIS OF NET ASSETS BETWEEN FUNDS YEAR ENDED 31 MARCH 2020 (*previous year*)**

	Tangible Fixed Assets 2020 £	Current Assets 2020 £	Current Liabilities 2020 £	Total 2020 £
<b>Restricted Funds</b>				
Leasehold Property	495,969	-	-	495,969
Centre Grants & Donations	-	12,000	(11,680)	320
Restricted Community Projects				
All Together Now	-	1,944	-	1,944
COVID-19	-	100	-	100
Evergreen	-	3,391	(3,120)	271
Games for Men	-	-	-	-
Hospital & Medical Transport	-	5,200	-	5,200
Older Persons Project	-	6,240	(6,240)	-
Our Place Youth	-	1,403	-	1,403
Packed Lunches	-	383	-	383
	<u>495,969</u>	<u>30,661</u>	<u>(21,040)</u>	<u>505,590</u>
<b>Unrestricted Funds</b>				
Designated Community Projects				
All Together Now	-	217	-	217
Evergreen	-	1,411	-	1,411
Games for Men	-	999	-	999
Our Place Youth	-	1,358	-	1,358
Youth Equipment	801	-	-	801
Centre Fixtures Fittings & Equipment	4,882	-	-	4,882
Trustees Reserves Policy				
Operational & Contingency	-	54,000	-	54,000
Community Projects Cash Flow Fund	-	1,864	-	1,864
Building Development Fund	-	6,000	-	6,000
Major Repairs Fund	-	18,000	-	18,000
Equipment Fund	-	4,365	-	4,365
Centre General Reserve	-	(1,763)	(6,528)	(8,291)
	<u>5,683</u>	<u>86,451</u>	<u>(6,528)</u>	<u>85,606</u>
<b>Total Funds 31 March 2020</b>	<u>501,652</u>	<u>117,112</u>	<u>(27,568)</u>	<u>591,196</u>

The negative General Reserve asset balance of £1,763 has been caused by internal bank borrowings of £4,637 offset against the bank balances represented in other Unrestricted Funds (bank current account overall in hand £64,264).

**AMBLESIDE PARISH CENTRE**  
**(Company Limited by Guarantee)**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**18. INCOME & EXPENDITURE - COMMUNITY PROJECTS & CENTRE**

		COMMUNITY PROJECTS			
		Unrestricted	Restricted	Total	Total
	Notes	Fund	Funds	Funds	Funds
		£	£	2021	2020
				£	£
<b>INCOME</b>					
<b>Donations and legacies</b>					
Grants	3	7,520	42,770	50,290	17,331
Donations	4	-	20,222	20,222	3,251
		<u>7,520</u>	<u>62,992</u>	<u>70,512</u>	<u>20,582</u>
<b>Income from charitable activities</b>					
Community projects	6	-	-	-	2,938
<b>Investment income</b> - bank interest		1	-	1	8
<b>TOTAL INCOME</b>		<u>7,521</u>	<u>62,992</u>	<u>70,513</u>	<u>23,528</u>
<b>EXPENDITURE</b>					
<b>Charitable activities</b>					
Depreciation	9	218	-	218	465
Other	9	8,079	28,939	37,018	48,059
<b>TOTAL EXPENDITURE</b>		<u>8,297</u>	<u>28,939</u>	<u>37,236</u>	<u>48,524</u>
<b>NET INCOME/(EXPENDITURE) BEFORE TRANSFERS</b>		(776)	34,053	33,277	(24,996)
Transfers	16,17	-	-	-	1,708
<b>NET INCOME/(EXPENDITURE) &amp; NET MOVEMENT IN FUNDS</b>		<u>(776)</u>	<u>34,053</u>	<u>33,277</u>	<u>(23,288)</u>
		CENTRE			
		Unrestricted	Restricted	Total	Total
	Notes	Fund	Funds	Funds	Funds
		£	£	2021	2020
				£	£
<b>INCOME</b>					
<b>Donations and legacies</b>					
Grants	3	47,506	48,936	96,442	150
Donations	4	4,190	330	4,520	4,829
		<u>51,696</u>	<u>49,266</u>	<u>100,962</u>	<u>4,979</u>
<b>Income from charitable activities</b>					
Centre room hire, management support & charges	5	8,649	-	8,649	38,066
<b>Other trading activities</b>	7	-	-	-	2,781
<b>Investment income</b> - bank interest		41	-	41	279
<b>TOTAL INCOME</b>		<u>60,386</u>	<u>49,266</u>	<u>109,652</u>	<u>46,105</u>
<b>EXPENDITURE</b>					
<b>Raising funds</b> - Costs of other trading activities					
Depreciation	8	137	-	137	182
Other	8	-	-	-	1,451
<b>Charitable activities</b>					
Depreciation & deficit on disposals	9	2,582	50,822	53,404	52,554
Other	9	44,340	34,545	78,885	53,898
<b>TOTAL EXPENDITURE</b>		<u>47,059</u>	<u>85,367</u>	<u>132,426</u>	<u>108,085</u>
<b>NET INCOME/(EXPENDITURE) BEFORE TRANSFERS</b>		13,327	(36,101)	(22,774)	(61,980)
Transfers	16,17	4,965	(4,965)	-	(1,708)
<b>NET INCOME/(EXPENDITURE) &amp; NET MOVEMENT IN FUNDS</b>		<u>18,292</u>	<u>(41,066)</u>	<u>(22,774)</u>	<u>(63,688)</u>
<b>TOTAL MOVEMENTS COMMUNITY AND CENTRE</b>		<u>17,516</u>	<u>(7,013)</u>	<u>10,503</u>	<u>(86,976)</u>