



POTTERY BANK COMMUNITY CENTRE LTD

(A company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

For the year ended 30 September 2022

Charity number 1150674

Company number 08172955

POTTERY BANK COMMUNITY CENTRE LTD

(A company limited by guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ended 30 September 2022

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The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 30 September 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019).

CHAIR'S COMMENTS (OCT 2021 – SEPT 2022)

It's been a great year at pottery bank our centre continue to strive with our activities involving our community new and old.

We have seen a particular increase in support in the need for support with food parcels and income based support. We would like to thank local businesses, local people and others for their donations to help us support families in need.

We would also like to thank our staff, volunteers and board members for their dedication and support. We would like to thank other agencies that have been involved in some of the activities we provide.

As an organisation we would like to thank funders for giving us the funding and support to make it possible for us to run some of the activities that we provided for our community.

Pamela McKenna
Director/Chair

OBJECTIVES AND ACTIVITIES

The Centre delivers community services and encourages local participation and ownership from the local area in addressing the issues, which affect people's lives. Our programme incorporates training and education, children, young people and families, leisure and social and health.

The board confirm that they have complied with the duty in section 4 of the Charities act 2006 to have due regard to the Charity Commissions general guidance on public benefit when reviewing the aims and objectives and in planning the future activities. In particular, the board considered how planned activities would contribute to the new vision, aims and objectives they have set.

Pottery Bank Community Centre actively works in partnership with other organisations. Our aim is to be a centre managed by local people, for local people, developing and delivering community activities.

ACHIEVEMENTS AND PERFORMANCE

We have been able to continue to:

Deliver a range of courses through our **Women Together** and Potters Shed projects.

Develop a Sensory Garden and expand our community allotment activity

Develop a PAYF community food shop

Secured funding for a Women Led Heritage Project

Deliver a programme of family activity

Deliver a programme of community activity that supported families through the cost of living crisis

Engaged 508 local walker families in Community Focused activity

Sustain the daily operations of our centre

The following courses were delivered during the year:

Adult Cooking – In Centre
Family Cooking – Take Home packs
Kids Sports (Hattrick, Dance)
Potters shed woodwork course
Mindful gardening & Sow, Grow, Cook
Kids Gardening – school holidays
Parents - Wellness Group
Community Support & Debt Advice weekly drop-in until June 2022
Christmas Wreath Making – In Centre / take home packs
Arts & Crafts - Sewing course
Family Gardening – take home packs school holidays
Food Hygiene Level 1

In addition, Newcastle College continued to deliver accredited courses restarted in Sept 21 until May 2022 with Level 2 Health & Social Care courses.

EVENTS:

Some courses were able to take place in the centre, however when 2nd lockdown started these courses were adapted as take home packs.

- Halloween Family events (pumpkin pick, fun day)
- Santa's Mini bus – present drop to local community
- Christmas Family food parcels
- Easter Bunny –egg drop to local community at fun day
- Easter take home craft packs
- Half term (Oct 21) Free kids packed lunches
- Half term (Feb 22) Free kids packed lunches, take home craft packs, take food packs
- Onsite Family Fun Days During July/Aug school holidays
- Kids growing club (garden activities) During July/Aug school holidays
- Free Kids packed lunch 2 x per week during July/Aug school holidays (50-60 children per session)
- Raffle
- Adult Afternoon Teas & Social Evenings

PAY AS YOU FEEL SUPERMARKET/EMERGENCY FOOD PARCELS:

Our PAYF supermarket is available weekly, using surplus food donations that aren't used in the Food Hub.

PBCC FOOD HUB was created during the first lockdown and we continue to hold a weekly PAYF supermarket and a monthly food parcel collection service from our Food Hub with the support of donations from local supermarkets and businesses, also funding from Fareshare, Newcastle City Council, YHN, Coop, Groundworks and The National Lottery. We continue to have approximately 40-50 people each week.

ALLOTMENT VOLUNTEERS AND VISITORS:

5 regular volunteers attend to support workers daily in the allotment.

We continually have many visitors to our Community Allotment and Gardens.

Some may just call in for a chat and look around, others will come to pick up some of the surplus fruit and vegetables that's been harvested for our Food Hub or Cooking courses. Whilst others call in to buy the many various flowering plants grown each year.

Approx. 45 local residents bought plants during this year. All the proceeds from the sale of plants goes back into the allotment funds.

VOLUNTEERS:

We have 10 regular volunteers who support staff during the year.

ACTIVITIES, PROJECTS AND OUTREACH

Pottery Bank Community Centre Limited:

- Office space for rent
- Free Internet access
- Conference and meeting room hire
- Mini bus hire for community groups
- Authorised distributors for food bank vouchers
- Development of Community Garden/Allotment areas

The following organisations are placed within Pottery Bank Community Centre:

Community Catering Initiative Limited: cafe and outside catering

- Hot and cold buffet menus
- Community Cafe open Monday to Friday
- Weekly Lunch Club
- Cookery lessons for children and adults
- Family food activity sessions
- Themed afternoon teas and social events throughout the year.

Newcastle Community Family Hub East Team @ Pottery Bank

- Supporting parents, carers and families in the community and in diverse cultural circumstances. Guidance and support aimed at supporting vulnerable children and their families.

Foundation Futures

- A specialist teaching service working with young people who are at risk of exclusion and underachievement.
- Deliver community based clubs, activities and projects aimed at supporting children, young people and their families.

Newcastle Central & East Methodist Circuit

- Supporting the work of the Community Centre and the local community
- Offering spiritual and emotional support to individuals
- Weekly discussion group
- Supporting Debt Advice project across Walker and Byker
- Support through Board of directors
- Links with Central Walker C of E Primary Academy
- Organising and facilitating annual Carol Service and Harvest Celebration.

Wesley Bingo Association

- Provides weekly bingo/social sessions for local people.

PLANS FOR FUTURE PERIODS

The board of PBCC are committed to securing resources for the benefit of our local community and centre membership. We will strive to secure funds to enable us to continue our programmes of activities, engage local people in the shaping of future service delivery and work with our partners to collaborate to increase service provision for community benefit. We will use our assets and resources to continue to improve the lives of individuals residing in the Walker ward.

FINANCIAL REVIEW

Review of the year

The results for the year and the charitable company's financial position at the end of the year are shown in the attached financial statements.

During the year the charitable company had income of £202,677 (2021: £281,438) of which £158,795 was restricted (2021: £197,337) and expenditure of £200,719 (2021: £223,694) of which £142,522 was restricted (2021: £208,333). There was an operating surplus of £1,958 (2021: £57,744) of which a surplus of £16,273 was restricted (2021: a deficit of £10,997).

At 30 September 2022 the Charity had net assets of £176,030 (2021: £174,072) of which £54,643 was restricted (2021: £73,832).

Reserves policy/Going concern

The Trustees consider the level of reserves, £103,232 (2021: £74,787), prudent for the Charity at this time taking into account potential liabilities in the event that the charity ceased. Our Reserves Policy is reviewed annually.

PUBLIC BENEFIT STATEMENT

The Trustees have referred to the Charity Commission's guidance on public benefit when reviewing the charity's objectives and planning its future activities. This annual report will aim to demonstrate the link between our charitable activity and how this benefits our service users.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Pottery Bank Community Centre Ltd										
Registered Charity Number	1150674										
Company Number	08172955										
Registered Office and operational address	Pottery Bank Community Centre Yelverton Crescent Newcastle Upon Tyne NE6 3SW										
Trustees	<table><tr><td>P McKenna</td><td></td></tr><tr><td>C Carroll</td><td>Resigned 19 July 2021</td></tr><tr><td>L Rutter</td><td>Appointed 19 July 2021</td></tr><tr><td>L Forster</td><td></td></tr><tr><td>S Stephenson</td><td>Appointed 6 June 2022</td></tr></table>	P McKenna		C Carroll	Resigned 19 July 2021	L Rutter	Appointed 19 July 2021	L Forster		S Stephenson	Appointed 6 June 2022
P McKenna											
C Carroll	Resigned 19 July 2021										
L Rutter	Appointed 19 July 2021										
L Forster											
S Stephenson	Appointed 6 June 2022										
Independent Examiner	Doug Maltman FMAAT Connected Voice Business Services One Strawberry Lane Newcastle upon Tyne NE1 4BX										

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing documents

The organisation is a charitable company limited by guarantee, incorporated on the 10 March 2003 and amended by special resolution to allow for current governance on 7 October 2003, 30 October 2006 and 12 April 2007.

Appointment of Trustees

The directors of the company are also charity trustees for the purpose of charity law and under the company's Articles are known as members of the Council of Management. The council is made up of volunteers who are all members of the company elected by the membership at Annual General Meeting and serve for a period of three years retiring by rotation. A retiring trustee is eligible for re-election. The council may from time to time and at any time appoint any member of the company as a member of the Council, either to fill a casual vacancy or by way of addition to the Council, provided that the prescribed maximum be not thereby exceeded. Any member so appointed shall retain his office only until the next Annual General Meeting, but he shall then be eligible for re-election. No person who is not a member of the company shall in any circumstances be eligible to hold office as a member of the Council. The Council is referred to familiarly as the Management Committee.

Induction and training of trustees

New trustees undergo an orientation day to brief them on their obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making process, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees; they are provided with a comprehensive pack containing all the information covered during induction. All trustees are encouraged to attend appropriate external training events where these facilitate the undertaking of their role.

Organisation

The Board of Directors administers the charity and meets bi-monthly. A centre manager is appointed by the trustees to manage day to day operations of the charity. To facilitate effective operations the centre manager has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and project related activity.

Risk management

The Trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The trustees, who are also directors for the purposes of the Companies Act, are also responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for the year. In preparing those 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 that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees on: 23.05.2023

and signed on their behalf by:

Pamela McKenna
Chair of trustees

POTTERY BANK COMMUNITY CENTRE LTD

(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

For the year ended 30 September 2022

I report on the financial statements of Pottery Bank Community Centre Ltd for the year ended 30 September 2022, which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow of the Association of Charity Independent Examiners.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have 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.

Doug Maltman FMAAT
Connected Voice Business Services
One Strawberry Lane
Newcastle upon Tyne
NE1 4BX
Date: 23.05.2023

POTTERY BANK COMMUNITY CENTRE LTD

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STATEMENT OF FINANCIAL ACTIVITIES

(INCLUDING SUMMARY INCOME & EXPENDITURE ACCOUNT)

For the year ended 30 September 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<u>Income from:</u>					
Donations and legacies	6	1,176	-	1,176	510
Charitable activities					
Grants and contracts	7	-	158,795	158,795	249,383
Other trading activities	8	42,706	-	42,706	31,545
Total income		43,882	158,795	202,677	281,438
<u>Expenditure on:</u>					
Charitable activities					
Operation of the charity	9	58,197	142,522	200,719	223,694
Total expenditure		58,197	142,522	200,719	223,694
Net income/(expenditure)		(14,315)	16,273	1,958	57,744
Transfers between funds		35,462	(35,462)	-	-
Net movement of funds		21,147	(19,189)	1,958	57,744
<u>Reconciliation of funds</u>					
Total funds brought forward		100,240	73,832	174,072	116,328
Total funds carried forward		121,387	54,643	176,030	174,072

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 10 to 20 form an integral part of these accounts.

POTTERY BANK COMMUNITY CENTRE LTD

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Charity Number 1150674

Company Number 08172955

BALANCE SHEET

As at 30 September 2022

	Notes	£	Total 2022 £	£	Total 2021 £
<u>Fixed assets</u>					
Tangible assets	16		18,155		25,453
<i>Total fixed assets</i>			18,155		25,453
<u>Current assets</u>					
Debtors	17	2,568		4,094	
Cash at bank and in hand	18	157,992		148,787	
<i>Total current assets</i>		160,560		152,881	
Creditors: amounts falling due within one year	19	(2,685)		(4,262)	
<i>Net current assets</i>			157,875		148,619
<i>Total assets less current liabilities</i>			176,030		174,072
<i>Total net assets or liabilities</i>			176,030		174,072
<u>Funds of the charity</u>					
Unrestricted income funds			121,387		100,240
Restricted income funds			54,643		73,832
<i>Total funds</i>			176,030		174,072

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 10 to 20 form an integral part of these accounts.

These financial statements were approved by the Board on: 23.05.2023

and are signed on its behalf by: Pamela McKenna
Chair

POTTERY BANK COMMUNITY CENTRE LTD

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2022

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2 Basis of accounting

2.1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective October 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Pottery Bank Community Centre Ltd meets the definition of a public benefit entity under FRS 102.

2.2 Preparation of the accounts on a going concern basis

The charity reported total unrestricted funds at the year-end of £121,387 and has already secured a significant amount of funding for the current year. The financial statements have been prepared on a going concern basis. In making their assessment the trustees have reviewed and considered relevant information, including their annual budget and future cash flows. In response to the COVID-19 pandemic, the trustees have revised their forecasts to take into account measures that they can take with the current resources available to mitigate the impact of the current adverse conditions. The trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

3 Income

3.1 Recognition of income

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

3.2 Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

3.3 Grants and donations

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2022

3.4 Donated goods and services

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided that the value of the gift can be measured reliably. Donated services and facilities that are consumed immediately are recognised as income with the equivalent amount recognised as an expense under the appropriate heading in the SoFA.

3.5 Volunteer help

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

3.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

3.7 Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

3.8 Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

3.9 Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

4 Expenditure and liabilities

4.1 Liability recognition

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

4.2 Charitable activities

Expenditure on charitable activities includes the costs of running the community center and other activities undertaken to further the purposes of the charity and their associated support costs.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2022

4.3 Governance and support costs

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

4.4 Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

4.5 Creditors

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

4.6 Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

5 Assets

5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis, the charity does not currently have any tangible fixed

Leasehold property improvements	Straight line over life of lease
Office and computer equipment	Reducing balance 25%
Garden equipment	Straight line over four years

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2022

Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
6 Donations and legacies				
Donations and fundraising	1,176	-	1,176	510
	<u>1,176</u>	<u>-</u>	<u>1,176</u>	<u>510</u>
7 Charitable activities				
<u>Income from grants</u>				
NCC Ward Funding	-	1,650	1,650	3,412
SESF	-	-	-	20,240
Big Issue Invest	-	12,000	12,000	6,000
COOP	-	-	-	1,755
Greggs Foundation	-	15,000	15,000	29,685
Newcastle Fund	-	-	-	13,777
The National Lottery	-	-	-	100,708
Heritage Fund	-	23,050	23,050	-
Community Fund	-	41,443	41,443	-
Awards For All	-	9,720	9,720	-
Tudor Trust	-	45,000	45,000	42,000
Your Home Newcastle	-	5,000	5,000	-
HMRC Job Retention Scheme	-	-	-	29,756
Community Foundation	-	4,932	4,932	-
Other grants	-	1,000	1,000	2,050
	<u>-</u>	<u>158,795</u>	<u>158,795</u>	<u>249,383</u>
8 Other trading activities				
Room hire	6,119	-	6,119	837
Rent	26,980	-	26,980	23,473
Minibus hire	1,708	-	1,708	309
Other income	7,899	-	7,899	6,926
	<u>42,706</u>	<u>-</u>	<u>42,706</u>	<u>31,545</u>

Income was £202,677 (2021: £281,438) of which £43,882 was unrestricted or designated (2021: £84,101) and £158,795 was restricted (2021: £197,337)

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2022

Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
9 Charitable activities				
<u>Direct costs</u>				
Staff salaries	13,726	67,712	81,438	125,677
Consultancy	6,000	12,000	18,000	13,000
<u>Activity costs</u>				
Staff training / conferences	1,096	-	1,096	515
Staff travel / meetings	70	182	252	70
Project activity	5,715	60,716	66,431	28,736
Volunteer expenses	2,235	1,675	3,910	1,697
<u>Support costs</u>				
Minibus costs	2,491	-	2,491	531
ICT, telephone & internet	1,287	-	1,287	1,243
Light, heat & water	8,801	-	8,801	6,381
Equipment	2,197	-	2,197	17,734
Printing, postage & stationery	240	-	240	945
Cleaning & repairs	3,168	-	3,168	6,539
Insurance	1,131	-	1,131	1,008
Professional fees	1,147	-	1,147	775
Other expenditure	203	237	440	3,789
Depreciation	7,297	-	7,297	13,793
<u>Governance costs</u>				
Independent examination fees	1,380	-	1,380	1,260
Trustee meeting costs	13	-	13	-
	<u>58,197</u>	<u>142,522</u>	<u>200,719</u>	<u>223,694</u>

Expenditure on charitable activities was £200,719 (2021: £223,694) of which £58,197 was unrestricted or designated (2021: £15,361) and £142,522 was restricted (2021: £208,333)

10 Fees for examination of the accounts

	2022 £	2021 £
Independent examiner's fees for reporting on the accounts	1,380	1,260
Other accountancy services paid to the examiner	962	600
	<u>2,342</u>	<u>1,860</u>

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2022

11 Analysis of staff costs and the cost of key management personnel

	2022 £	2021 £
Salaries and wages (including redundancies)	78,812	118,466
Social security costs	811	5,037
Pension costs (defined contribution pension plan)	1,815	2,174
	81,438	125,677

No employee received remuneration above £60,000 (2021: nil)

The key management personnel of the charity, comprise the trustees and the centre manager . The total employee benefits of the key management personnel of the charity were £29,857 (2021: £32,658).

12 Staff numbers

The average monthly head count was 6 staff (2021: 5 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2022 Number	2021 Number
The parts of the charity in which the employee's work		
Charitable activities	3.0	4.0
	3.0	4.0

13 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

Trustees' expenses

No trustee expenses have been incurred in the year.

Transaction(s) with related parties

Community Catering Initiative Ltd shares a majority of trustees in common with Pottery Bank, thus meeting the definition of a related entity. Community Catering Initiative Ltd share a partnership agreement with Pottery Bank to deliver the Women Together project.

Two children of one of Pottery Bank's trustees is employed by Pottery Bank and in the year ended September 2022 received remuneration of £22,800. The related trustee was not involved in the recruitment process and the remuneration is agreed on an arm's length basis.

14 Defined contribution pension scheme

The charitable company contributes to individual private staff pension schemes. The employer's pension costs represent contributions payable by the charity.

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2022

15 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

16 Tangible fixed assets	Leasehold property improvements £	Garden equipment £	Fixture, fittings and equipment £	Total £
Cost				
Balance brought forward	267,538	19,149	19,023	305,710
Additions	-	-	-	-
Disposals	-	-	-	-
Balance carried forward	267,538	19,149	19,023	305,710
Depreciation				
Basis	SL	SL	RB	
Rate	5%	25%	25%	
Balance brought forward	261,232	744	18,281	280,257
Depreciation charge for year	6,306	744	248	7,298
Disposals	-	-	-	-
Balance carried forward	267,538	1,488	18,529	287,555
Net book value				
Brought forward	6,306	18,405	742	25,453
Carried forward	-	17,661	494	18,155

17 Debtors and prepayments (receivable within 1 year)

	2022 £	2021 £
Trade debtors	567	-
Room hire	-	383
Prepayments	1,755	1,755
Accrued income	-	1,710
Other debtors	246	246
	2,568	4,094

18 Cash at bank and in hand

	2022 £	2021 £
Cash at bank and in hand	157,992	148,787
	157,992	148,787

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For the year ended 30 September 2022

19 Creditors and accruals (payable within 1 year)

	2022	2021
	£	£
Trade creditors	45	45
Accruals		
Independent examination of accounts	2,640	1,260
Other accruals	-	160
Other creditors	-	2,797
	2,685	4,262

20 Events after the end of the reporting period

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

21 Analysis of charitable funds
Analysis of movements in unrestricted funds
As at 30 September 2022

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted fund	91,950	43,882	(58,197)	(2,646)	74,989
Designated funds					
Staff Salaries	8,290	-	-	-	8,290
Centres core aims	-	-	-	38,108	38,108
Totals	100,240	43,882	(58,197)	35,462	121,387

As at 30 September 2021

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Unrestricted funds					
General unrestricted fund	24,728	84,102	(15,361)	(1,519)	91,950
Designated funds					
Staff Salaries	-	-	-	8,290	8,290
Totals	24,728	84,102	(15,361)	6,771	100,240

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NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2022

Purpose of unrestricted funds

General unrestricted fund	The 'free reserves' of the charity
Designated funds	
Staff salaries	Designated for salaries to pay for additional staff time for Covid 19 recovery.
Centre core aims	Designated funds to ensure continuation of the centres core aims.

22 Analysis of charitable funds (Continued)**Analysis of movement in restricted funds****As at 30 September 2022**

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
Restricted funds	£	£	£	£	£
Community Fund - Capitalised	6,800	-	-	(6,800)	-
Greggs Foundation	17,931	15,000	(16,340)	-	16,591
The National Lottery	38,579	41,443	(51,360)	(28,662)	-
Newcastle City Council Ward Fund	-	1,650	(1,650)	-	-
Tudor Trust	10,502	45,000	(41,293)	-	14,209
Tesco Bags of Help COVID19	-	1,000	(419)	-	581
Big Issue Invest	-	12,000	(12,000)	-	-
Your Homes Newcastle	20	5,000	(4,120)	-	900
Awards for All	-	9,720	(2,095)	-	7,625
Heritage Fund	-	23,050	(8,590)	-	14,460
Community Foundation Fund	-	4,932	(4,655)	-	277
Totals	73,832	158,795	(142,522)	(35,462)	54,643

As at 30 September 2021

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
Restricted funds	£	£	£	£	£
Awards for All	1,771	-	-	(1,771)	-
Community Fund - Capitalised	19,540	-	(12,740)	-	6,800
North of Tyne Community Led Local Development Fund (ESIF)	23,194	-	(23,194)	-	-
COOP Local Community Fund	523	1,755	(2,279)	-	-
Greggs Foundation	-	29,685	(11,753)	-	17,931
The National Lottery	30,599	100,708	(92,727)	-	38,579
Newcastle City Council Ward Fund	750	3,412	(4,162)	-	-
Newcastle Fund	7,574	13,777	(21,351)	-	-
Tudor Trust	2,279	42,000	(33,777)	-	10,502
Balance c/fwd	86,230	191,337	(201,984)	(1,771)	73,812

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For the year ended 30 September 2022

As at 30 September 2021 (continued)

	Fund balances brought forward	Incoming resources	Resources expended	Transfers	Fund balances carried forward
	£	£	£	£	£
Restricted funds					
<i>Balance b/fwd</i>	86,230	191,337	(201,984)	(1,771)	73,812
Tesco Bags of Help COVID19	228	-	(228)	-	-
Big Issue Invest		6,000	(6,000)		
Your Homes Newcastle	5,141	-	(121)	(5,000)	20
Totals	91,599	197,337	(208,333)	(6,771)	73,832

Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Awards for All	To run a project called 'Home Grown'.
Community Fund - Capitalised	Capital relates to a grant given in a previous year for alterations to leasehold property, and is being reduced by the amount of depreciation over the life of the lease.
North of Tyne Community Led Local Development	To run a 2 year project called 'Home Grown', as well as organisational running costs.
COOP Local Community Fund	To provide equipment for our allotment/garden.
Greggs Foundation	This is to fund a part-time cleaner post and a part-time caretaker post.
The National Lottery	To run 3 year project called 'Women Together'.
Newcastle City Council Ward Fund	To fund seasonal events.
Newcastle Fund	To fund core running costs and consultancy fees.
Tudor Trust	To fund staff salaries.
Tesco Bags of Help COVID19	To supply emergency food parcels for food hub.
Big Issue Invest	Covid 19 Business recovery support – to engage with an external consultant.
Your Homes Newcastle	The Potters Shed Project - men's woodwork project.
Awards For All	To fund the Community Sensory Garden Project.
Heritage Fund	To fund in the footsteps of Walker Women's Project.
Community Foundation Fund	To fund Summer Fund Days.

23 Analysis of charitable funds (Continued)

Transfers between funds

As at 30 September 2022	Reason for transfer	Amount £
Between unrestricted and restricted funds	Community Fund - Capitalised fully spent via unrestricted funds in previous years.	6,800
Between unrestricted and restricted funds	National Lottery - Fully spent via unrestricted funds in previous years.	28,662

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For the year ended 30 September 2022

Transfers between funds As at 30 September 2021	Reason for transfer	Amount £
Between unrestricted and restricted funds	This represents a contribution to the garden equipment paid for by a restricted grant from Your Homes Newcastle that was transferred to the fixed asset fund.	5,000
Between unrestricted and restricted funds	Balance of Awards For All transferred to unrestricted funds as this was fully spent in the prior year.	1,771
Between unrestricted and designated funds	Funds designated for additional salary costs set aside for Covid 19 recovery.	8,290

24 Capital commitments

As at 30 September 2022, the charity had no capital commitments (2021 -£nil)

25 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Tangible fixed assets	18,155	-	18,155	25,453
Cash at bank and in hand	103,349	54,643	157,992	148,788
Other net current assets/(liabilities)	(116)	-	(116)	(169)
	<u>121,387</u>	<u>54,643</u>	<u>176,030</u>	<u>174,072</u>