

PORTCHESTER COMMUNITY CENTRE LIMITED
(A company limited by guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31st DECEMBER 2021



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OBJECTIVES OF THE CHARITY

Portchester Community Centre Limited is a charity created on the 28th September 2012 to manage and operate the new community centre in Portchester, for the benefit of all the residents of Portchester and the surrounding area.

Our aim is to provide an environment and the support services whereby people from the community are motivated and enabled, to develop and operate their own clubs, activities, services for the benefit of the community as a whole.

The emphasis is to not just provide services to the community, but to encourage the community to work together to provide the services they want, for each other, whilst ensuring a diverse and cohesive service provision. We undertake regular networking with other providers in the area to establish comprehensive provision enabling us to signpost where appropriate, and streamlining provision to ensure the needs of the community are met.

Where somebody wants to establish and run their own club or activity, and they meet the criteria of our Code of Conduct, we work with them by providing them with the support they need to develop their idea and establish the activity.

Where there are gaps in community provision or in the demographics of the users of the Community Centre, the community outreach worker seeks to identify these needs, enabling us to provide the service ourselves, until someone from within the community wishes to continue the service themselves. Where groups become established and able to support themselves we encourage interested parties to take over the activity and continue to run it. This encourages involvement and ideas ownership from the community to the community.

Regular focus groups take place and market research within the community as a whole (not just those users at the Centre), to ensure we are identifying and providing the services that the community wants and maximising the use of the Community Centre within the community as a whole.

In order to ensure that we are meeting our goals for the Community Centre we monitor the numbers and range of users using the services, to ensure that we are reaching out to as much of the community and to as wider spectrum of users as possible.

VISION

Our vision is a Community Centre where a wide range of activities are run for the whole community, so that all users, of all ages can socialise with other members of the community in activities of entertainment and art, and improving their health, fitness and general wellbeing.

It's about bringing the community together, to develop programs of activities and services that benefit the whole community, with the Community Centre properly at the heart of the Portchester community.



REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the charity for the period ended 31st December 2021.

Registered charity name	Portchester Community Centre Limited
Charity registration number	1150814
Company registration number	08233813
Charity address	Portchester Community Centre Westlands Grove Portchester Fareham Hampshire PO16 9AD
Registered office	3 Acorn Business Centre Northarbour Road Cosham Portsmouth Hampshire PO6 3TH
Trustees	James Blake Richard Carlyle Karen Fryatt Cllr. Nicholas Walker Cllr. Sue Walker (Chair of the Trustees)
Centre manager	Carol Mertens Lucy Redfern

ACHIEVEMENTS AND PERFORMANCE IN 2021

Following a tumultuous 2020 we were unsure what to expect of 2021. During most of the year 2021 we reacted to the various levels, lockdowns, and restrictions that every community in England was subject to and we were heartened by the support of our volunteers, our hirers, our groups, and our community.

1st January 2021 to 12th April 2021

During the first quarter of 2021, the centre was under full lockdown restrictions, and we opened for the pre-school provision and for NHS Blood donations. During March we worked with a partnership of 4 local medical practices to become a Covid 19 vaccination centre for Portchester and Fareham. The vaccination centre opened on March 4th with the capacity to vaccinate up to 2400 members of our community per day.

13th April to 31 August 2021

During this period, the ongoing restrictions constrained bookings and whilst we continued with the Pre-School, Blood donor sessions and vaccination sessions, we only saw a slow recovery of children's group hires. From the beginning of May some of the adult centric groups were permitted and whilst the users exhibited low confidence, we did see some of our pre-Covid regular hirers return. These groups were no contact, socially distanced and were wearing face coverings and always adhering to hand hygiene protocols. On the 6th of May the first local elections in 2 years took place and the election officer was happy with the arrangements and the turn out. Many hirers elected to re-start in September as the concern of another lockdown was often imminent.

1st September to the end of 2021

During this period, we saw an upturn in hirers returning however ongoing restrictions meant that confidence remained low and many groups struggled to keep membership numbers sufficient to meet their needs. In September we assisted the local doctors practice with mass flu vaccinations over several weekends. On the 31st of October we ran our first event, a Halloween Disco for under 6's and this was a resounding success. On the 3rd of December we ran our first adult centred event, a quiz with 90 people attending.

Summary

During 2021 we had 33 party bookings, in a normal year this would be closer to 200. We did however increase our usual number of blood donation bookings from 11 sessions to 17 sessions in the year.

In partnership with the 4 local doctors' practices, we were central in helping them administer over 70,000 doses of Covid-19 vaccine between 4th March and 29th of December to the members of our community.

We were unable to run many of our fundraising events this year including our two main fundraisers, the Beer Festival and the Cider and Sausage festival.

We moved into 2022 with lower hire levels than before the Covid pandemic outbreak, however are hopeful that the recovery from this most unusual period will be successful.

Plans for the future

The viability of the centre is of utmost importance. We continue to focus on ensuring that we can accurately ascertain the needs of the community and react to those needs appropriately.

High inflation is having a significant impact on the community, and similarly has a significant impact on the costs of running the charity, and the costs to our hirers too. The charity's management carefully monitors the costs of the charity and seeks to run the charity as efficiently as possible, whilst still providing the charity's services.

ACHIEVEMENTS AND PERFORMANCE IN 2021 *(continued)*

Volunteers and partnerships

We continue to value significant and meaningful partnerships with local businesses and members of our community. We have a core of over 12 volunteers who assist with centre cover, administration, website upkeep, and the provision of activities at the centre. Our volunteers assist with gardens, cleaning and with running our variety club group.

Marketing and publicity

The centre can now rely on its excellent reputation and word of mouth advertising for most events. However, staff are keen to continuously attract new users by using social media, local businesses, magazine publications, newspaper articles, local forums and groups and our website.

Public benefit statement

The Board of Trustees are satisfied that they have fully complied with the duty in section 4 of the 2011 Charities Act to have due regard to public benefit guidance issued by the Charity Commission, and that the mission, aims and activities of Portchester Community Centre Limited meet with these criteria.

FINANCIAL REVIEW

The Statement of Financial Activities, set out on page 8, shows the income and expenditure of the charity for the year ended 31st December 2021, with comparative showing the year ended 31st December 2020.

Despite the community centre being closed to providing many of its community services for over 3 months of the year, due to the Covid restrictions, the charity recorded gross incomes of £143,975 (2020 - £132,275). But unlike the 2020 financial period which had 9 months of Covid restrictions, there was fewer government grants available to the charity during 2021.

Hire income recovered slowly during 2021, but still fell along way short of that achieved by the charity pre-Covid (2021 hire income was 72% of 2019, whilst 2020 hire income was 52% of 2019). Similarly the Covid restrictions eliminated the charity's ability to hold any fundraising events during the year, which were an important part of the charity's income generation in 2019, generating over £35,000 per year pre Covid-19.

Maintenance work which had been postponed during 2020 was completed during 2021 to coincide with the lifting of the Covid-19 restrictions, to get the Community Centre ready for the recommencement of hiring.

Overall the charity recorded a deficit for the year of £5,155 (2020 - deficit of £4,324).

Bank balances remain low at 31st December 2021 due to the charity needing to use its cash reserves to fund its operations during the Covid-19 affected periods. The charity's bank balances continue to be carefully managed to ensure the charity has sufficient resources to meet its obligations as they fall due and to continue the successful operation of the charity on a sustainable basis, for the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisation

The charity is an incorporated company limited by guarantee, registered with the Charity Commission and the Registrar of Companies in England and Wales. The charity was established to operate the newly constructed community centre in Portchester for the benefit of the local inhabitants of Portchester, which was opened and started activities on 7th January 2013.

The charity was under the control of its Board of Trustees throughout the period and is governed by its Memorandum and Articles of Association. The Board of Trustees is made up of an equal number of representatives appointed by Fareham Borough Council and Portchester Community School, plus further Trustees appointed from the community and local businesses, to provide a balanced Board of Trustees. The Board of Trustees meet regularly to assess the performance of the charity and to make strategic decisions on the charity's ongoing activities. Such decisions are made by the Trustees of the charity on a majority vote basis, where each trustee has one vote.

The operational management of the community centre is performed by the Centre Managers who report directly to the Trustees.

Risk Management

The Board of Trustees carefully monitors the financial performance of the charity and the availability of its financial resources. The management accounts of the charity are evaluated by the Trustees at every board meeting and appropriate action is taken where necessary to address risks as they arise. The charity's budget is monitored closely and every effort is made to ensure our operations are as efficient possible.

Prospective Trustees can apply to the existing Board of Trustees if they wish to become a trustee of the charity. New Trustees are briefed as to their legal obligations under charity and company law, the contents of the Memorandum and Articles of Association, and the charities policies and procedure manual. They will also be briefed on the board structure, budgeting and other financial matters and the general operating procedures of the charity.

Reserves Policy

The aim of the Trustees is for the charity to maintain a positive cash flow in order to meet its financial commitments. The eventual aim is to build up sufficient unrestricted funds in reserves to cover future potential maintenance costs on the building and to allow the community centre to remain open without trading for a period of three months.

During the Covid-19 lockdown restrictions the charity has needed to use its brought forward reserves to fund the continuance of the charity. The Trustees hope to replenish these reserves over the next few years, with the charity returning to normal operating capacity post Covid-19.

Responsibilities of the Trustees

The Trustees (who are also directors of Portchester Community Centre Limited for the purposes of company law) are 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT *(continued)*

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including 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 Charity SORP 2015 (FRS 102);
- make judgements and 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 which 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 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.


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

Small company provisions

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

Registered office:
3 Acorn Business Centre
Northarbour road
Cosham
Hampshire
PO6 3TH

Signed by order of the Trustees



James Blake
Trustee
28 September 2022

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PORTCHESTER COMMUNITY CENTRE LIMITED

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31st December 2021, which are set out on pages 8 to 16.

Responsibilities and basis of report

As the charity trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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 that in any material respect:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 386 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
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Graham Figgins FCA

Dated: 28 September 2022

for and on behalf of TC Group

3 Acorn Business Centre, Northarbour Road, Cosham, Portsmouth PO6 3TH

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)



YEAR ENDED 31st DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES					
Incoming resources from activities for generating funds:					
Voluntary income	2	10	–	10	51
Community fundraising and events	2	3,420	–	3,420	4,273
Incoming resources from charitable activities	3	140,545	–	140,545	127,951
TOTAL INCOMING RESOURCES		143,975	–	143,975	132,275
RESOURCES EXPENDED					
Costs of generating funds:					
Community fundraising and events		(2,578)	–	(2,578)	(1,276)
Charitable activities	4	(146,552)	–	(146,552)	(135,431)
TOTAL RESOURCES EXPENDED		(149,130)	–	(149,130)	(136,707)
NET MOVEMENT IN FUNDS		(5,155)	–	(5,155)	(4,432)
RECONCILIATION OF FUNDS					
Brought forward at 1st January 2020		26,980	–	26,980	31,412
Transfers between funds		–	–	–	–
TOTAL FUNDS CARRIED FORWARD		21,825	–	21,825	26,980
NOTE:					
Total incoming resources		143,975	–	143,975	132,275
Total resources expended		(149,130)	–	(149,130)	(136,707)
NET INCOMING/(OUTGOING) RESOURCES BEFORE TRANSFERS		(5,155)	–	(5,155)	(4,432)

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

All of the above amounts relate to continuing activities.

The notes on pages 10 to 16 form part of these financial statements.

PORTCHESTER COMMUNITY CENTRE LIMITED

BALANCE SHEET

YEAR ENDED 31st DECEMBER 2021



	Note	At 31st Dec 2021 £	At 31st Dec 2020 £
FIXED ASSETS			
Tangible assets	8	1,177	2,757
CURRENT ASSETS			
Debtors	9	17,456	8,934
Cash at bank and in hand		25,661	34,720
		43,117	43,654
CREDITORS: Amounts falling due within one year	10	(22,469)	(19,431)
NET CURRENT ASSETS		20,648	24,223
NET ASSETS		21,825	26,980
FUNDS			
Restricted income funds	11	–	–
Unrestricted income funds	12	21,825	26,980
TOTAL FUNDS		21,825	26,980

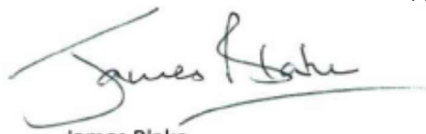
These financial statements have been prepared in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

For the year ending 31st December 2021 the charitable company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements were approved by the Trustees on 28 / 09 / 2022, and are signed on their behalf by:


James Blake
Trustee and Treasurer

Company Registration Number 08233813

The notes on pages 10 to 16 form part of these financial statements.

1. ACCOUNTING POLICIES

Company information

Portchester Community Centre Limited (08233813) is a company limited by guarantee incorporated in England and Wales and is a registered charity (1150814). The registered office is 3 Acorn Business Centre, Northarbour Road, Cosham, Portsmouth PO6 3TH.

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Portchester Community Centre Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

At the date of approval of these financial statements, the charity like many organisations in the UK, is affected by the cost of living crises, with high cost inflation, especially in energy costs caused by the Russia-Ukraine war. The charity has seen a significant increase in its operation costs at a time when demand for hire of the community centre remains fragile following the impact of the Covid-19 pandemic and the lockdown restrictions.

These factors and any future policy announcements by the UK government concerning supporting businesses and voluntary groups with the increased costs of energy, are largely outside of the control of the charity's trustees, but could have a significant impact on the charity for the forthcoming period throughout 2022/23.

As set out in the statement on the Responsibilities of the Trustees on pages 5 to 6, in preparing these financial statements the trustees are required to prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate. In satisfaction of this responsibility the trustees have considered their expectations for the charity over the next 12 months and the charity's ability to meet its liabilities as they fall due, based upon the information available to the trustees at the date of these financial statements.

At the time of approving the financial statements, the charity's bank balances have been significantly weakened by the lower than anticipated hire demand following the lifting of the Covid-19 restrictions and the considerably higher than expected inflation costs affecting the charity. The trustees have implemented strategies to address the reduction in the charity's cash reserves, and with increased fundraising the charity expects to generate positive cash flows to the charity.

The trustees therefore have a reasonable expectation that the charity has sufficient resources to be able to continue to operate for at least the next 12 months and to contend with the uncertainties that may arise as a result of this ongoing period of higher inflation. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Income from the hire of the community centre's facilities and rooms is recognised at the date of the hire.

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with voluntary income and the costs of fundraising purposes. Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fixed assets and depreciation

All fixed assets are initially recorded at cost. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Office Equipment	- 25% straight line
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Funds structure

The charity has a number of restricted income funds to account for a situation where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

Unrestricted income funds are funds available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are funds set aside by the Trustees out of unrestricted income funds for specific future purposes or projects.

2. INCOMING RESOURCES FROM ACTIVITIES FOR GENERATING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Voluntary income				
Donations – Miscellaneous	10	–	10	51
Community fundraising and events				
Fundraising events and other income	3,420	–	3,420	4,273
	<u>3,430</u>	<u>–</u>	<u>3,430</u>	<u>4,324</u>

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Services provided to users of the community centre				
Community user groups	43,367	–	43,367	10,879
Commercial user groups providing services to the public	50,438	–	50,438	53,051
Private hire by members of the public	7,675	–	7,675	8,970
Coronavirus government support grants				
Coronavirus Job Retention Scheme	37,967	–	37,967	30,051
Other grants	1,098	–	1,098	25,000
	<u>140,545</u>	<u>–</u>	<u>140,545</u>	<u>127,951</u>

4. COSTS OF CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Staff salaries	56,759	–	56,759	60,384
Costs of community own provisioning	169	–	169	1,775
Centre management charges	41,212	–	41,212	41,212
Rent	3,114	–	3,114	3,114
Utility and energy costs	20,148	–	20,148	13,754
General maintenance and cleaning costs	15,757	–	15,757	4,078
Print, post and stationery	892	–	892	772
Telephone and internet	1,636	–	1,636	1,501
Advertising	110	–	110	1,656
Insurance	1,251	–	1,251	1,130
Licensing costs	948	–	948	724
Accountancy fees	2,772	–	2,772	3,108
Legal and professional fees	–	–	–	–
Depreciation of office equipment	1,784	–	1,784	2,223
	<u>146,552</u>	<u>–</u>	<u>146,552</u>	<u>135,431</u>

5. NET INCOMING RESOURCES FOR THE PERIOD

This is stated after charging:

	2021	2020
	£	£
Depreciation	1,784	2,223

6. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	54,959	58,319
Training and other staff costs	1,800	2,065
	56,759	60,384

Particulars of employees:

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

	2021	2020
	No	No
Number of centre staff	11	11
	11	11

The Centre Managers; Lucy Redfern and Carol Mertens are employees of Portchester Community School and not the charity, hence are not included in the above. During the year ended 31st December 2021 the charity paid Portchester Community School £41,212 (2020 - £41,212) in respect of the management services provided by the Centre Managers.

No remuneration was paid to Trustees during the period.

7. RELATED PARTY TRANSACTIONS

Richard Carlyle is the Headteacher of Portchester Community School. At the 31st December 2021 the charity owed Portchester Community School £nil (2020 - £2,539), which is disclosed within 'Other creditors'.

Councillor Nicholas Walker and Councillor Sue Bell are councillors of Fareham Borough Council. During the year ended 31st December 2021, the charity paid rents totalling £3,114 (2020 - £3,114) to Fareham Borough Council for the use of the community centre building.

James Blake is an employee of the accountancy firm, the TC Group. During the year ended 31st December 2021 the TC Group provided payroll and accountancy services to the charity totalling £2,772 (2020 - £3,108).

8. TANGIBLE FIXED ASSETS

	Office equipment £	Total £
COST		
At 1 January 2021	37,982	37,982
Additions	204	204
At 31 December 2021	38,186	38,186
DEPRECIATION		
At 1 January 2021	35,225	35,225
Charge for the period	1,784	1,784
At 31 December 2021	37,009	37,009
NET BOOK VALUE		
At 31 December 2021	1,177	1,177
At 31 December 2020	2,757	2,757

9. DEBTORS

	At 31st Dec 2021 £	At 31st Dec 2020 £
Amounts receivable from facility hirers	10,270	5,046
Prepayments and accrued income	7,186	3,887
	17,456	8,933

10. CREDITORS: Amounts falling due within one year

	At 31st Dec 2021 £	At 31st Dec 2020 £
Amounts owed to third party suppliers	90	807
Accruals	2,338	2,864
Deferred income	13,133	8,943
Payroll creditors (including wages and taxes)	4,369	4,279
Other creditors	2,539	2,539
	22,469	19,432

11. RESTRICTED INCOME FUNDS

2021 analysis	Balance at 31 Dec 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Dec 2021 £
The Lunch Box	-	-	-	-	-
Supper Club	-	-	-	-	-
Teeny Tots	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
2020 comparative	Balance at 31 Dec 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 Dec 2020 £
The Lunch Box	-	-	-	-	-
Supper Club	-	-	-	-	-
Teeny Tots	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Restricted funds	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

12. UNRESTRICTED INCOME FUNDS

	Balance at 31 Dec 2020	Incoming resources	Outgoing resources	Transfers	Balance 31 Dec 2021
	£	£	£	£	£
2021 analysis					
General fund	(9,020)	143,975	(149,130)	–	(14,175)
Sinking maintenance fund	36,000	–	–	–	36,000
Unrestricted funds	26,980	143,975	(149,130)	–	21,825

General fund

The General fund is the 'free reserves' of the charity allowing for all designated funds.

Sinking maintenance fund

The Sinking maintenance fund is a designated fund created by the Trustees to provide for potential future costs of maintaining the Portchester Community Centre building.

	Balance at 31 Dec 2019	Incoming resources	Outgoing resources	Transfers	Balance 31 Dec 2020
	£	£	£	£	£
2020 comparative					
General fund	(4,588)	132,275	(136,707)	–	(9,020)
Sinking maintenance fund	36,000	–	–	–	36,000
Unrestricted funds	31,412	132,275	(136,707)	–	26,980

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Balance 31 Dec 2021
		£	£
2021 analysis			
Tangible fixed assets	1,177	–	1,177
Cash at bank and in hand	25,661	–	25,661
Other net current liabilities	(5,013)	–	(5,013)
Total Funds	21,825	–	21,825

	Unrestricted funds	Restricted funds	Balance 31 Dec 2020
		£	£
2020 comparative			
Tangible fixed assets	2,757	–	2,757
Cash at bank and in hand	34,720	–	34,720
Other net current liabilities	(10,497)	–	(10,497)
Total Funds	26,980	–	26,980