

CAMBRIAN COMMUNITY CENTRE

TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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MEMBERS OF THE BOARD AND PROFESSIONAL ADVISORS

The Board of Trustees as at 9 th November 2021	Ms Sue Pendle (Appointed as Trustee and Chair August 2020) Mr Nick Aked Mr Ian Elliott (Treasurer until July 21) Ms Maria Kell (appointed as Trustee May 2021) Ms Kate McCormack Mr Thomas O'Malley Dr Fiona Porter (appointed as Trustee August 2020) Mrs Camilla Reeve (appointed July 2021) Mr Brian Shea (appointed as Trustee and Treasurer July 2021) Mr Christopher Storey (appointed as Trustee July 2021)
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Mr Thomas O'Malley acted as interim Chair from May 2020 to August 2020.

Mrs Sally Redhead and Mrs Caroline Storey were also Trustees for the entirety of the 2020/21 financial year, standing down respectively in July 2021 and September 2021

Registered office	Caplan Court 1 Grove Road Richmond upon Thames TW10 6SN
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Independent Examiner	Mr A. Craig 16 Cranmer Road Hampton Hill Middlesex TW12 1DW
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Registered Charity Number	1151011
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Company Number	8268372
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TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

The Trustees present their report and the financial statements of the Charity for the year ended 30 June 2021.

Status

Cambrian Community Centre (CCC) opened in 1989 as part of the Queen's Road Estate development and under the auspices of Richmond Parish Lands Charity (RPLC). Its constitution was amended in 1999 and it became a registered charity in June of that year. In 2002 the privately-run Workhouse Gym came under the management of the CCC, at which point it became the Community Gym.

On 1 July 2013 the Centre became an incorporated charity, limited by guarantee under a new charity number (1151011) and registered at Companies House (number 8268372).

Charitable Objectives

The objectives of the Charity are set out in its Articles of Association i.e.:

To promote for the benefit of the inhabitants of the London Borough of Richmond and the surrounding area, with special reference to the Queen's Road Estate, the provision of facilities for the advancement of education and health and for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Governance, Management and Staffing

The Trustees hold six bi-monthly meetings per year. The Board sets up Trustee taskforces from time to time to focus on specific pieces of work. The Annual General Meeting took place in January.

New Trustees are recruited as and when necessary. Prospective Trustees are asked to provide a range of information by completing a Trustee application form. They are also required to provide two referees. They are invited to observe proceedings at a Trustee meeting, where they may be asked to expand further on the information given on the application form. A vote is taken by Trustees to confirm their acceptance to the Board. Induction and support of a new Trustee is undertaken by the Chair and one other Trustee.

Trustees delegate the day-to-day management of the Centre to the Manager, who is expected to adhere to the aims and objectives and policies of the Charity. The Chair and the Manager meet regularly and the Manager reports to the Trustees at their bi-monthly meetings. The Centre also employs a Gym Manager/Assistant Centre Manager and part time gym staff.

Public Benefit Statement

The Trustees confirm that they have referred to the guidance contained in the Charity Commission general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Overview of 2020/21

2020/21 was inevitably defined by the Covid 19 pandemic and the associated statutory restrictions. We were required to close in March 2020 and remained closed until the beginning of September when the Centre reopened operating within the social distancing and other requirements. We had to close again at the beginning of November, and apart from some limited opening in December we were effectively then closed until the community gym was able to reopen in mid-April 2021 and the rest of the Centre in mid-May 2021. In all, the Centre was open for, effectively, just one third of the financial year.

We adapted with new ways of working; an online booking system for the gym was introduced and we moved away from cash payments. We invested in equipment to support good quality remote access to activities, which enabled some activities to continue online during periods of lockdown. Staff worked on 'keeping in touch' arrangements with users. During the parts of the year when the Centre was open we experienced lower usage levels across all our areas of activity.

These circumstances required significant input from the Centre Manager to move the Centre safely through these different phases of the pandemic and from the Trustee Board in monitoring, reviewing and adapting the approach in the light of often rapidly changing circumstances. Supplementary costs were incurred in making building adaptations, more intense cleaning and additional staffing costs. The Centre was supported through this period by Covid 19 related grants from Government funds and from the Richmond Parish Lands Charity (RPLC).

Overall, with that grant support, we ended the year with a deficit of £8,335 on unrestricted funds, which was less than had been anticipated earlier in the year, when the budget was established. The deficit has been funded from the Centre's reserves which remain strong.

We agreed a lease extension with RPLC on the current building for a 2-year period from 1st July 2021. RPLC plans for the development of a block of social housing on the Sports Pitch, which forms part of our lease, received planning permission but, at the time of writing, there is not yet a start date for the development.

During the year the Board and manager have reviewed and developed the Centre's policy frameworks around, for example, safeguarding, health and safety, staffing and financial policies. In addition, Trustee taskforces have:

- designed and piloted a common registration and attendance recording system for our community activities
- undertaken a trustee skills audit and recruitment exercise which successfully resulted in 4 new trustees joining the Board bringing valuable skills and experience to enhance the Board's capabilities
- developed our thinking around options for improving the internal and external spaces in the context of the RPLC's development plans for the site.

The Trustees are very appreciative of all the work done by the Manager, Centre staff, freelance tutors and instructors and group organisers in maintaining as much of our activities during the year as were possible.

Summary of our Activities

The Centre works to fulfil its charitable objectives, in particular, by:

- running a programme of community activities in and from the Centre;
- providing a community gym which specialises in providing rehabilitative exercise programmes and support; and
- giving access to, and hiring out, the Centre's two community rooms to local organisations and individuals who also provide relevant activities.

Details of all our activities can be found on the Centre's website at <http://www.cambriancentre.org>. The Centre also has a Facebook page (Cambrian Centre) and is on Twitter (@cambrian_centre).

Community Activities Programme

The objective of the Community Activity Programme (CAP) is to provide low cost accessible opportunities for local people to develop health and wellbeing through participating in activities, skill development and social engagement. The activities are delivered by qualified and welcoming freelance tutors and free taster sessions are available to encourage people to try things out.

In response to the pandemic related restrictions we worked with tutors to continue to offer activities throughout the period via remote access. Since the Centre reopened some activities have been made available with a 'hybrid' access model using both face-to-face and online access.

During the year we developed and piloted a standardised registration system and data base across the Community Activities Programme.

Community Gym

The Community Gym is open to all and offers affordable gym facilities to local users. The Gym specialises in providing rehabilitative exercise programmes and support for people with health conditions and physical incapacities.

The gym manager and staff team create an environment welcoming to people for whom other, larger, gyms might not be suitable.

A wide range of local NHS services (GP's, physiotherapy teams including cardiac, respiratory, orthopedic and neurology and mental health groups) refer patients to the gym for a rehabilitation exercise programme. People referred in this way currently receive a free induction, a bespoke exercise regime and discounted initial gym sessions. This is a valued service:

"Thank you for your email and everything that you do - such a great service to have available!"

Rosemary Fernando

Senior Physiotherapist, Hounslow and Richmond Community NHS Healthcare.

The level of gym usage was significantly affected by Covid 19 related closures and restrictions, with a total of 1687 visits to the Gym during the year (4949 in 2019/20).

Gym Users during the 2020-21 period, broken down by method of payment, were as follows:

Annual:	12 people (217 individual visits)
Monthly Standing Order:	28 people (876 visits)
Session PAYG:	79 people (594 visits)
Total	119 people (1687 visits)

Medical Referrals: 77 people (102 in 2019/20)

We are seeing an increase in referrals to the gym via the Social Prescribing route, and of referees presenting with a greater complexity of need.

We are promoting the Community Activities Programme to those referred to the gym as there is evidence of benefit from a wider range of activity.

Community Rooms

We use the Community Rooms to:

- provide free space to local organisations where this represents an investment in the local community, for example, the local Councillors' monthly 'surgery';
- hire to local individuals and organisations who are offering regular activity sessions, which add value to the Centre's offer to the local community; and
- hire out spare capacity for one off events, for example, children's birthday parties.

Inevitably all of this activity was affected by the Covid 19 restrictions, including the required closures and the social distancing restrictions, which significantly limited the numbers of people who could use our meeting rooms at the same time once the Centre was able to open. The access for one-off hire had to be suspended for the entirety of the period. Some organisations which were meeting in the Community Rooms are no longer active or have been slow to resume their activities.

On the other hand, we have been pleased to welcome several new regular hirers including a play therapy service, family counselling and a crochet class. A local 'English as an Additional Language' Group and a Ukulele group are benefitting from free access to our meeting rooms to assist in making these activities available to the local community. Access for one-off hires has now been restored. By the end of this reporting period (30th June 2021) the usage of the Centre had increased with most weekday slots occupied.

Grant Income, Fundraising and Donations

We were grateful for the support we received during the period from the RPLC, both as our Landlord and in the form of a generous Covid Support Grant. We also benefited from Government grant support via the Local Authority and made use of the Government Furlough Scheme to assist us with retaining our staff.

A number of gym users maintained their monthly standing order payments during periods of lockdown, as donations, which was also much appreciated.

We are grateful to everyone who has supported the Centre both financially and in other ways.

Financial Activity and Financial Position

The Statement of Financial Activities and Balance Sheet can be found on pages 9 to 17.

The charity's overall reserves decreased by £6,357 (2020 a decrease of £12,500) and the Balance Sheet shows total net assets of £91,635 (2020 £97,992).

Unsurprisingly, the Centre's financial results have been strongly influenced by the consequences of the pandemic. The Centre was closed for seven to eight months of the year and income from its charitable activities dramatically reduced. Gym income for the year was £8,372 compared to £23,763 in the previous year, (which was, in any event, reduced by a three and a half month closure period). Similarly, lettings income was £11,556 (2020: £18,503). On a positive note, the online access to the Community Activities programme helped maintain the income at £8,321 (2020: £8,409)

To offset this loss of income, the Centre has been fortunate to receive significant grants totaling £83,800 (2020: £32,153) during the year. During this period the Centre was in receipt of the quarterly grant of £6,625 from RPLC. RPLC also provided further one-off grant of £26,500. The latter funding was used to cover loss of income arising from the pandemic (£19,100) and for equipment to allow online access to the Community Access programme (£7,400). The Coronavirus Job Retention Scheme (Furlough) generated £17,110 (2020: £5,503) and Government Covid related grants paid through Richmond Borough Council a further £13,540. Additionally, donations of £3,474 were received from gym users.

All staff were placed on furlough during the period of Covid related closures. The gym staff were furloughed for all the period of closure but the Centre Manager was required to provide a limited amount of administrative support during these periods. This support was significantly increased in the periods prior to the three re-openings during the year. Under the furlough scheme, the government reimbursed 80% of the staff salaries but the trustees agreed to fund the 20% shortfall in staff salary payments. The cost to the Centre was £4,330.

Overall, costs in 2021 were £122,506 (2020: £98,634). Significant additional costs in the current year are Covid related building works, £4k, equipment for online access to Community Activity programmes £5.5k (the balance of the expenditure of £7.4k has been capitalised and included in fixed assets in line with the Centre's accounting policy), the effect of the salary increase agreed in April 2020 £2.8k, additional hours for the Centre manager, £4.5k and additional gym staff hours to process the backlog of referrals, £1.5k.

Reserves Policy

The Charity has accumulated reserves of £91,635 (2020: £97,992) of which £63,259 (2020: £71,469) relate to unrestricted general funds, £25,000 (2020: £25,000) to a designated reserve and £3,376 (2020: £1,523) to restricted reserves

Unrestricted general funds

The Charity operates a Reserves Policy which determines the level of unrestricted funds required to hold as reserves or working capital to:

- maintain the organisation's core activities and ensure continuity as a going concern in the event that funding from external sources for these activities is seriously curtailed;
- meet contractual liabilities should the organisation have to close. These includes redundancy pay, amounts due to creditors and amounts due under leases;
- meet unexpected costs such as the failure of gym equipment, staff illness and legal costs to defend the Charity's interests; and
- replace gym equipment as it wears out.

It is the aim of the Trustees that the Charity holds unrestricted general reserves equivalent to six months running costs. It is considered that in most years, this level of reserves will be sufficient to cover the value of the potential liabilities discussed above. Currently the value of the reserves is in line with the Trustees' aims although it is anticipated that there will be a continuing impact of Covid 19 on income and costs during 2021/22 which may reduce the level of reserves held below the level Trustees consider desirable for the long-term.

Designated reserve

RPLC secured, in June 2021, planning permission to develop its site on Grove Road, including refurbishment of the Cambrian Centre. This refurbishment may require the Centre to be closed for a period of up to 6 months and the Trustees have estimated that the loss of income from this closure could be as much as £25,000. In June 2020, it was agreed to transfer this amount to a Designated Reserve to cover the shortfall.

The value of the designated reserve has been considered by the trustees following information from RPLC that any work at the Centre (as part of overall site development) would not now take place for at least two years and might not take place at all. The Trustees have agreed to make no change to the amount of the fund but recognise that the fund might be needed now for refurbishment and/or other expenditure and not just cover the shortfall in revenue if the Centre had to close to allow RPLC to do development work.

Restricted reserve

Restricted reserves are the unexpended balances of grants and donations given to the Centre for gym and IT equipment.

Looking Forward

Inevitably it will take time for the Centre to build back the level of usage and income to pre-pandemic levels. There is a significant representation of older and more vulnerable people amongst our users and it is unsurprising that there is some caution and reservation about returning to these more discretionary activities.

Work on increasing the profile of the Centre and the levels of engagement with the activities offered, is an ongoing priority. An open weekend in June, a summer art day, production and distribution of newsletters and fliers have all contributed to that objective. One of our new Trustees is focusing on developing community engagement and, as part of that, another open weekend will be held on 17th and 18th December 2021.

Alongside that we are working to ensure that the Centre's financial position, through this period of recovery, is robust and sustainable, monitoring income and managing costs. We are planning to supplement the position through fundraising as appropriate.

We will continue to engage with RPLC in respect of their proposals for development on the site to ensure that any potential for improvements to our internal and external environment that might arise is identified and secured.

Finally, and as ever, staff and trustees at the Cambrian Community Centre thank everyone for their past and continuing support of the Centre in so many ways.



Sue Pendle – Chair of Trustees
9 November 2021

INDEPENDENT EXAMINER'S REPORT FOR YEAR ENDED 30 JUNE 2021

I report on the accounts of The Cambrian Community Centre for the year ended 30 June 2021, which are set out on pages 9 to 17.

The charity's trustees 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.

It is my responsibility to:

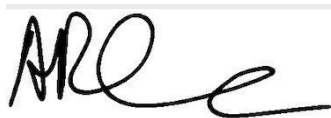
- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

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.

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 130 of the Charities Act; or
- the accounts do not accord with the accounting.

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



Name: Andrew Craig

Address: 16 Cranmer Rd, Hampton Hill, Middlesex, TW12 1DW

Date: 10th November 2021

CAMBRIAN COMMUNITY CENTRE
STATEMENT OF FINANCIAL ACTIVITIES

Year ended 30 June 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Incoming Resources					
Donations and fundraising	2	3,474	-	3,474	2,509
Activities in furtherance of the charity's objectives					
Grants receivable	3	63,150	20,650	83,800	32,153
Charitable trading income	4	28,249	-	28,249	50,675
Interest receivable	5	627	-	627	797
Total Incoming Resources		95,500	20,650	116,150	86,134
Resources expended					
Costs in furtherance of the charity's objectives					
Gym costs	6	49,419	14,574	63,993	51,721
Community Activities costs	6	32,042	1,874	33,916	27,304
Lettings costs	6	22,248	2,349	24,597	19,609
Total Resources Expended		103,709	18,797	122,506	98,634
Net (Outgoing)/ Incoming Resources for the year		-8,210	1,853	-6,357	-12,500
Balances brought forward		96,469	1,523	97,992	110,492
Balances carried forward		88,259	3,376	91,635	97,992

The notes on pages 11 to 17 form part of these financial statements

CAMBRIAN COMMUNITY CENTRE

BALANCE SHEET

Year ended 30 June 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	2020 £
Fixed Assets					
Tangible assets	8	2,345	3,376	5,721	5,490
Current Assets					
Debtors	9	1,585	-	1,585	5,411
Cash at bank and in hand		88,255	-	88,255	88,164
Total Current Assets		89,840	-	89,840	93,575
Creditors - Amounts falling due within one year	10	3,925	-	3,925	1,073
Net Current Assets		85,915	-	85,915	92,502
Net Assets		88,260	3,376	91,636	97,992
Funds					
Restricted	11	-	3,376	3,376	1,523
Unrestricted					
General	12	63,259	-	63,259	71,469
Designated	13	25,000	-	25,000	25,000
Total Funds		88,259	3,376	91,635	97,992

The notes on pages 11 to 17 form part of these financial statements

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

For the financial year ending 30 June 2021 the company was entitled to exemption from audit under Section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with Section 476 of the Companies Act - however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report forms part of this document.

The trustees acknowledge their responsibilities for complying with the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the Board on 9 November 2021



Sue Pendle
Chair

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2021

1 Accounting policies

The principal accounting policies adopted, judgements and estimates in the preparation of the financial statements are as follows:

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 (Charities SORP FRS 102) effective 1 January 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS 102.

Going concern

The Charity is a going concern. Taking into account reserves and anticipated recurring income, the Trustees are confident that the Charity remains a going concern for at least twelve months from the date of approval of these accounts.

Income recognition

Income is recognised in the period in which the Charity has entitlement to receipt, the amount can be measured reliably and it is probable the income can be received.

Income comprises donations, fundraising, grants and charitable trading income.

In the event that a donation or grant is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or it is probable that those conditions will be fulfilled within the reporting period.

Income from the recovery of tax on gift aided donations is accounted for in the period in which it is received.

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

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of the obligation can be measured reliably. The Charity is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Charitable expenditure includes those costs incurred in fulfilling the Charity's principal objects, as outlined in the Report of the Trustees. These include any governance costs which are those incurred with the administration of the Charity and compliance with constitutional and statutory requirements.

The Charity makes contributions to a defined contribution pension scheme for eligible employees. The assets of the scheme are held separately from the Charity in an independent fund managed by the National Employment Savings Trust (NEST). The pension cost charge represents contributions payable under the scheme by the Charity to the fund. The Charity has no liability under the scheme other than payment of these contributions.

CAMBRIAN COMMUNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2021

1. Accounting Policies (continued)

Taxation

The Company is a Registered Charity and is therefore exempt from taxation under the Income and Corporation Taxes Acts.

Tangible Fixed Assets

Tangible fixed assets are initially recorded at cost and subsequently stated at cost less any accumulated depreciation. They are only capitalised when the unit cost of purchase exceeds £1,000

Depreciation is calculated at the following annual rates in order to write off the cost of each asset over its estimated useful life:

- gym equipment	20%
- IT equipment	33%
- furniture and fittings	20%

Debtors

Debtors are included at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors and provisions

Creditors and provisions are recognised where the Charity has an obligation arising from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their expected settlement amount.

Operating leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor are charged to the Statement of Financial Activities on a straight line basis over the lease term.

Funds Structure

Unrestricted funds comprise those funds which are 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors and grantors.

Designated funds are unrestricted funds earmarked by the Trustees for a specific purpose.

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2021

2 Donations and fundraising

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Donations	3,474	-	3,474	2,075
Fundraising (Raffle, Quiz, Fairs etc.)	-	-	-	434
	3,474	-	3,474	2,509

There were no costs incurred in generating voluntary income (2020: NIL)

3 Grants Receivable

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Richmond Parish Lands Charity	49,460	3,540	53,000	26,500
Coronavirus Job Retention Scheme	-	17,110	17,110	5,503
Richmond Borough Council Discretionary Grant	11,650	-	11,650	-
Active Richmond	1,890	-	1,890	-
LBRUT - recycling bins	150	-	150	150
	63,150	20,650	83,800	32,153

4 Charitable Trading Income

	2021 £	2020 £
Lettings	11,556	18,503
Gym Income (excluding grants)	8,372	23,763
Activities income (classes etc)	8,321	8,409
	28,249	50,675

5 Interest Receivable

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Bank interest receivable	627	-	627	797

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2021

6 Costs in Furtherance of Charitable Objectives

Provision of charitable services:

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Gym				
Staff costs	21,923	12,835	34,758	28,426
Other gym costs	3,143	-	3,143	1,309
Depreciation	1,622	507	2,129	3,040
Management and Administration support	22,731	1,232	23,963	18,946
	<u>49,419</u>	<u>14,574</u>	<u>63,993</u>	<u>51,721</u>
Community Activities				
Staff costs	3,467	950	4,417	3,600
Tutor costs and expenses	11,527	-	11,527	9,495
Management and Administration support	17,048	924	17,972	14,209
	<u>32,042</u>	<u>1,874</u>	<u>33,916</u>	<u>27,304</u>
Lettings				
Staff costs	5,200	1,425	6,625	5,400
Management and Administration support	17,048	924	17,972	14,209
	<u>22,248</u>	<u>2,349</u>	<u>24,597</u>	<u>19,609</u>
Total	<u>103,709</u>	<u>18,797</u>	<u>122,506</u>	<u>98,634</u>

Where possible costs have been allocated on an actual basis. Management and administration support costs have been allocated between gym, community activities and lettings on a reasonable percentage apportionment. The method of apportionment has been slightly modified this year and the comparative figures have been amended for consistency.

Analysis of Management and Administration support costs:

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
By activity:				
Gym	22,731	1,232	23,963	18,946
Community Activities	17,048	924	17,972	14,209
Lettings	17,048	924	17,972	14,209
Total	<u>56,827</u>	<u>3,080</u>	<u>59,907</u>	<u>47,364</u>
By cost type:				
Staff costs	7,323	1,900	9,223	7,525
Rent	26,500	-	26,500	26,500
Depreciation	-	1,180	1,180	-
Utilities, repairs and general running costs	23,004	-	23,004	13,339
	<u>56,827</u>	<u>3,080</u>	<u>59,907</u>	<u>47,364</u>

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2021

6 Costs in Furtherance of Charitable Objectives (continued)

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Staff costs				
Gym	21,923	12,835	34,758	28,426
Community Activities	3,467	950	4,417	3,600
Lettings	5,200	1,425	6,625	5,400
Management and Administration	7,323	1,900	9,223	7,525
	37,913	17,110	55,023	44,951

The aggregate staff costs are:

	2021 £	2020 £
Wages and salaries	54,307	44,422
Workplace pensions	716	529
	55,023	44,951

The Centre does not pay employers NI costs as it is eligible for Employment Allowance

Particulars of employees

The average number of staff employed by the charity during the financial year amounted to:

	2021 No.	2020 No.
Number of staff (full time equivalents)	2.0	1.85

7 Governance costs

There were no governance costs incurred during the year. (2020: NIL)

8 Tangible Fixed Assets

	Gym and IT Equipment		
	Unrestricted funds £	Restricted funds £	Total £
Accumulated cost at 1st July 2020	21,487	7,039	28,526
Additions during the year	-	3,540	3,540
Disposals during the year	-	-	-
Accumulated cost at 30th June 2021	21,487	10,579	32,066
Accumulated depreciation at 1st July 2020	17,520	5,516	23,036
Depreciation charge for the year	1,622	1,687	3,309
Depreciation on disposals	-	-	-
Accumulated depreciation at 30th June 2021	19,142	7,203	26,345
Net Book Value at 1st July 2020	3,967	1,523	5,490
Net Book Value at 30th June 2021	2,345	3,376	5,721

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2021

9 Debtors and Prepayments

	2021	2020
	£	£
Debtors	1,585	5,411
	<u>1,585</u>	<u>5,411</u>

10 Creditors

Creditors	1,287	143
Deferred income	2,638	930
	-	
	<u>3,925</u>	<u>1,073</u>

11 Restricted Funds

	Balance at 01.07.19 £	Movement in resources: Incoming £	Outgoing £	Balance at 30.06.20 £	Movement in resources: Incoming £	Outgoing £	Balance at 30.06.21 £
Fixed asset grants/donations	2,931	-	1,408	1,523	3,540	1,687	3,376
Charitable expenditure	-	-	-	-	17,110	17,110	-
Total	<u>2,931</u>	<u>-</u>	<u>1,408</u>	<u>1,523</u>	<u>20,650</u>	<u>18,797</u>	<u>3,376</u>

Restricted funds for fixed assets are the unexpended balances of grants and donations given to the Charity for gym and IT equipment. Charitable expenditure funding relates to funding received under the Government furlough scheme

12 Unrestricted funds

Balance at 01.07.19 £	Net outgoing Resources for the year £	Balance at 30.06.20 £	Net outgoing Resources for the year £	Balance at 30.06.21 £
<u>82,561</u>	<u>-</u>	<u>11,092</u>	<u>71,469</u>	<u>-</u>
			<u>8,210</u>	<u>63,259</u>

13 Designated Funds

Balance at 30.06.20 £	Balance at 30.06.21 £
<u>25,000</u>	<u>25,000</u>

The value of the designated fund has been considered by the trustees following information from RPLC that any work at the Centre (as part of overall site development) would not now take place for at least two years and might not take place at all. The trustees have agreed to make no change to the amount of the fund but recognise that the fund might be needed now for refurbishment and/or other expenditure and not just cover the shortfall in revenue if the Centre had to close to allow RPLC to do development work.

CAMBRIAN COMMUNITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

Year ended 30 June 2021

14 Analysis of net assets

	Tangible Fixed Assets 2020 £	Net Current Assets 2020 £	Total 2020 £	Tangible Fixed Assets 2021 £	Net Current Assets 2021 £	Total 2021 £
Restricted Funds	1,523	-	1,523	3,376	-	3,376
Unrestricted Funds - general fund	3,967	67,502	71,469	2,345	60,915	63,260
Unrestricted Funds - designated fund	-	25,000	25,000		25,000	25,000
	5,490	92,502	97,992	5,721	85,915	91,636

15 Financial Commitments

a) Operating leases

Future minimum lease payments under non-cancellable operating leases on land and buildings are payable:

	2021 £	2020 £
Within one year	26,500	26,500
Later than one year and not later than five years	26,500	
	53,000	26,500

The Centre has agreed a rent free 2 year lease with Richmond Parish Lands Charity for the Cambrian Centre. The lease commences on 1 July 2021 and the benefit of the rent free lease has been assessed at £26500 per annum.

b) Capital commitments

There are no capital commitments (2020: NIL)

16 Contingent Liabilities

There is a potential liability relating to a proposed assessment of the Centre's obligation to pay business rates. Given the nature of the Centre's operations, however, the trustees are of the opinion that there is no basis in law for liability to arise from this assessment.

17 Related party transactions

The trustees receive no salaries or benefits although the majority are either gym users or activity users.

4 trustees (2020: 3) were paid expenses of £103 (2020: £159) during the year.

18 Liability of the members

The Charity is constituted as a company limited by guarantee. In the event of the Charity being wound up members are required to contribute an amount not exceeding £1.