# EASTLEIGH YOUTH & COMMUNITY TRUST

England & Wales · Charity number 1154430

## Details

| | |
|---|---|
| **Other names** | PAVILION ON THE PARK |
| **Status** | Registered |
| **Legal form** | Charitable company |
| **Company number** | 08576533 |
| **Registered** | 2013-11-01 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Pavilion on the Park<br>1 Kingfisher Road<br>Eastleigh<br>SO50 9LH |
| **Phone** | 02380612710 |
| **Email** | info@paviliononthepark.org |
| **Website** | www.paviliononthepark.org |

## Activities

**Objects:** THE PROVISION AND MAINTENANCE OF A YOUTH AND COMMUNITY CENTRE.TO ADVANCE IN LIFE AND HELP CHILDREN, YOUNG PEOPLE AND THE WIDER COMMUNITY OF THE BOROUGH OF EASTLEIGH THROUGH PROVIDING SUPPORT AND ACTIVITIES WHICH DEVELOP THEIR SKILLS, CAPACITIES AND CAPABILITIES TO ENABLE THEM TO PARTICIPATE IN SOCIETY AS MATURE AND RESPONSIBLE INDIVIDUALS.

**Activities:** The provision of inclusive education, social, recreation and leisure time activities for children, young people and the residents of Eastleigh and the neighbourhood by establishing and maintaining a youth and community centre.

Downloaded from opencharities.uk/ew/1154430

## Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Recreation, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

- Hampshire

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | £505,477 | £519,604 | £743,795 | 10 |
| 2024-03-31 | £366,086 | £460,231 | - | - |
| 2023-03-31 | £336,871 | £410,784 | - | - |
| 2022-03-31 | £322,840 | £315,582 | - | - |
| 2021-03-31 | £259,930 | £258,653 | - | - |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| **Shirley Anderson** | Chair | 2018-11-20 |
| Chloe Mae Gillam | | 2022-04-26 |
| Christopher James Dixon | | 2025-04-02 |
| EDWARD RUSSELL HENRY PRICE | | 2026-03-09 |
| Gladys Mabel Restrepo Perdomo | | 2025-04-02 |
| Joanna Stacey | | 2025-09-02 |
| Steve Phillips | | 2016-07-19 |
| Susan Jane Barratt | | 2018-11-20 |

Downloaded from opencharities.uk/ew/1154430

**EASTLEIGH YOUTH & COMMUNITY TRUST**

England & Wales - Charity number 1154430

# Accounts

# EASTLEIGH YOUTH & COMMUNITY TRUST

**COMPANY NUMBER: 08576533**

# REPORTS AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

# EASTLEIGH YOUTH & COMMUNITY TRUST
# (Company limited by guarantee and not having share capital)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

### REFERENCE AND ADMINISTRATIVE INFORMATION

**STATUS**
The organisation is a charitable company limited by guarantee, incorporated on 19 June 2013 and registered as a charity on 1 November 2013.

**REGISTERED COMPANY NUMBER:** 8576533

**REGISTERED CHARITY NUMBER:** 1154430

**TRUSTEES / DIRECTORS**

The following served as trustees and are also directors of the charitable company:

Steven Everett
Devan Kandiah (Deceased 26 May 2024)
Philip Harding
Steve Phillips
Shirley Anderson
Susan Barratt
Robert Wayman (Resigned 4 December 2024)
Chloe Gillam
Christopher Dixon (Appointed 2 April 2025)
Gladys Restrepo Perdomo (Appointed 2 April 2025)

**PRINCIPAL ADDRESS AND REGISTERED OFFICE:**
Pavilion on the Park
1 Kingfisher Road
Eastleigh
Hampshire
SO90 9LH

**ACCOUNTANTS:**
Knight Goodhead Limited
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

# EASTLEIGH YOUTH & COMMUNITY TRUST
# (Company limited by guarantee and not having share capital)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees and the directors of the charitable company, present their report and the accounts of the charity and its wholly owned subsidiary for the year ended 31 March 2025.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The charitable company is limited by guarantee and does not have a share capital. Members of the charity guarantee to contribute an amount not exceeding £1, to the charity in the event of winding up. The charity has one wholly-owned trading subsidiary, The Blackbird Cafe (EYCT) Ltd.

Governing Document

The company was incorporated on 19 June 2013 under a Memorandum of Association, which established the objects and powers of the charitable company and it is governed under its articles of association.

Trustees

The Board of trustees has regular meetings three times a year and schedules additional meetings for special business, as required. Any key decisions or issues are brought by the Chair to trustees' attention in between scheduled meetings, for a vote by electronic resolution if necessary. The Chair, Treasurer and General Manager also ensure that trustees/directors are kept informed of any relevant developments in the now larger gap between scheduled meetings.

The Board of trustees has sub-committees and panels which meet as required. During the year ended 31 March 2025, several meetings were held of the Finance and Resources Sub-Committee. A Grants Sub-Committee was established in June 2023 with the objective of managing the lifecycle of the Trust's major (above £10,000) grant funding projects from assessment and application through to implementation. With the recent changes in the charity's senior management team and a renewed focus on grant funding, both the membership of the Grants Sub-Committee and its terms of reference are currently under review.

Trustees may appoint a person who is willing to act as a trustee, either to fill a vacancy or as an additional trustee. Each year, one third of the trustees retire and are subject to re-election by the members as set out in the Articles of Association paragraphs 24 and 25.

Risk Management

The trustees review the risks that are faced by the charity and have established a risk process to ensure that they are dynamically monitored and managed. New risks are evaluated when they arise, and all risks are re-evaluated before each board meeting. The order and importance of risks identified changes after most reviews, and all risks are effectively managed according to their perceived impact and the probability of their occurrence.

Our major concern continues to be sustainability and the development of income streams to fund core costs and building maintenance. While the charity has been successful in securing a major grant, there is still work to do in building regular income from hires, events and the Café enabling us to invest as we need to in our building and meet our wages and other costs. Our consideration of our going concern position is considered further in the Financial Review section below.

Our current strategy is to strengthen our staff team and focus on getting as much as we can out of the building and other resources we have, while continuing to meet our charitable objectives.

# REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

After many years of delays, the risk of serious flooding to the Trust's premises (and consequential damage to the building including loss of income) has now been somewhat mitigated. A multi-agency approach between the Environment Agency, the local authority and the charity has seen the installation of further flood defences, the river and culverts being dredged, and overgrown banks being cut back. The hope is that these measures will prevent further serious flooding, and result in less frequent flooding events in the future.

Other than the risk of flooding, our overall risks and their impact generally remained steady over the year ended 31 March 2025.

## OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

- To help and educate children and young people through their leisure time activities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved; and
- To further or benefit the residents of Eastleigh and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

## ACHIEVEMENTS AND PERFORMANCE

### Public Benefit

The Pavilion on the Park and the inclusive and varied activities which take place benefit the public in many ways. The charity's key focus is on involving more local people in volunteering and more young people and local residents from all backgrounds in its activities. The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities. Throughout the year ended 31 March 2025, the charity remained focused on providing benefit to the public.

### Review of the year

The charity exists to promote active, flourishing and connected lives for a wide range of beneficiaries. We do this by managing Pavilion on the Park as an inclusive community building available for public hire and delivering a varied community programme, which engages people in social, recreational, and cultural activities that promote personal development, wellbeing and community cohesion.

In this way, the charity fulfils its core charitable objectives, as laid out in the Memorandum of Association, of improving the conditions of life for all residents of the neighbourhood, and in particular, the development and life chances of children and young people, by providing facilities and services in the interests of education, social welfare, recreation and leisure.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The centre serves an area which includes two of the most disadvantaged wards in Eastleigh. Data from the 2021 census highlights 15-20% of households within a one-mile radius as deprived in two or more dimensions of health, housing, employment or education.

Many of our regular beneficiaries are families drawn from these local areas. They attend weekly activities, and benefit from the community fridge and donation station. Local people also use the Blackbird Café, our trading subsidiary, attend community events and hire rooms and halls for a range of social occasions and public activities. Our specialist projects for people with disabilities and additional needs attract people of all ages from much further afield. This highlights the success of the programme in meeting the complex and varied needs of a wide range of people.

During the financial year ended 31 March 2025, the charity was successful in gaining funding from the National Lottery Community Fund or its "Together we Flourish" delivery project. The total grant value was just under £445,000. Our funded project activities are divided into two distinct strands: Recovery and Relevance. The Recovery strand focusses on managing the external challenges of building hire income, managing cost of living increases, funding ongoing repairs and maintenance and two major floods at the centre. With the help of this funding, our maintenance backlog continues to be addressed, with improved lighting in the main corridors and kitchen areas, smoke/fire detectors within the Cycle Hanger and reducing air flow gaps within fire doors.

The Relevance strand of the funding focusses on asset-based community development programmes, which are aimed at enriching community life in Eastleigh. During the year ended 31 March 2025, Project Coordinators and their teams delivered daily activity programmes and secured additional local grants to improve their programme offering further.

The appointment of a new Marketing and Fundraising officer in January 2025 is starting to pay dividends. A marketing activity plan has been created, with a focus on raising awareness of the centre as a community hub, the charity's brand identity, upselling the commercial programme of activities, site signage, developing new partnerships, and targeted social media and web messaging.

In the last quarter of the year, there were a number of staff changes. Immediate steps were taken to manage this and we had a new General Manager and an interim Finance and Bookings Manager in place quickly. A new Community Development Manager will join us shortly.

The Blackbird Café continues to be extremely popular and contributes not only to generate income for the pavilion, but it also serves as an extremely popular community meeting point.

Expenditure continued in the year to be controlled tightly.

In summary, 2024-25 was a year of development. We explored new ideas in partnership with the communities we serve, invested in our staff team and made progress on the backlog of maintenance, repairs and improvements.

However, it is important to recognise that the grants and fundraising landscape is increasingly competitive, and the ongoing financial viability of the charity relies on a mixed ecology of grants, fundraising, and self-generated income from bookings, hires and events driven by the Blackbird Café trading subsidiary.

# REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The focus in the coming year is to use our enhanced marketing and fundraising expertise and the skills and experience of our refreshed management team to deliver a balanced budget and put the charity in a position for future growth.

## FINANCIAL REVIEW

Financial Review

During the year, the charity and its subsidiary made a consolidated deficit of £14,127 (2024: £94,415). This reduction in the level of deficit was achieved through careful financial management in what was another challenging year for the charity. Grant income was much higher than in 2023-4 boosted by the receipt of the first tranche of five-year funding from The National Lottery Reaching Community Fund. There were also encouraging signs elsewhere, as income from fundraising and activities also increased. However, our hire income fell, reflecting an increasingly competitive market, continuing challenges with our building and a lack of really effective marketing. We enter 2025-26 with advance grant funding of £27,539, a positive bank balance, a new and improved website and plans for a renewed focus on marketing and local awareness.

Total unrestricted funds at 31 March 2025 of £743,795 comprise designated funds of £688,952 and free reserves of £26,652. As expected, this was significantly below the range of 3-6 months' expenditure (excluding depreciation) which the trustees aim to achieve. Following the current period of stabilisation, The Trust's aim is to slowly and gradually replenish our reserves when we are able to do so. In the current financial climate this is likely to take some time.

Post balance sheet events and going concern

Since the balance sheet date we have been successful in securing some further small grants and managed our costs to perform in line with our break-even budget for the year. However, the impact of the investment we have made in staff and other resources has been slower than we hoped and we still have work to do to build our hire and grant income to sustainable levels.

We are confident that we can do this and consider there to be no major uncertainties about our ability to continue to meet our obligations as they fall due. We have therefore continued to prepare our accounts on a going concern basis.

Reserves policy

The trustees monitor and review the level of reserves held by the charity in line with the guidance set out by the Charity Commission. The trustees consider that the aim should be to build up the free reserves of the charity to equal approximately three to six months expenditure. As reported above, we failed to achieve this during the year ended 31 March 2025 and are unlikely to be able to build up reserves in the current financial year.

## DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP).

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The directors are required to prepare the report of the trustees and financial statements for each financial period, which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including income and expenditure for the period. In preparing those financial statements accounts, the directors are required to: -

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

This report has been prepared in accordance with the small companies regime under section 419(2) of the Companies Act 2006, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (second edition - October 2019).

Signed and approved on behalf of the trustees on 2 October 2025

S Everett
**Trustee**

# INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF EASTLEIGH YOUTH & COMMUNITY TRUST

I report on the consolidated accounts for the year ended 31 March 2025 set out on pages 8 to 21.

**Responsibilities and basis of report**

As the charity's trustees of the 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 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 charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's report**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

(1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

(2) the accounts do not accord with those accounting records; or

(3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

(4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities

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.

J E Harris FCCA

**2 October 2025**

Knight Goodhead Limited
Chartered Accountants

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

## EASTLEIGH YOUTH & COMMUNITY TRUST
(Company limited by guarantee and not having a share capital)

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31 MARCH 2025
## (Including Income and Expenditure Account)

| | Notes | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2025 Total £ | 2024 Total £ |
|---|---|---|---|---|---|---|
| INCOME | | | | | | |
| Charitable activities | 3 | 137,911 | - | 220,281 | 358,192 | 229,356 |
| Trading subsidiary - Blackbird Café | 6 | - | - | 147,084 | 147,084 | 136,730 |
| Investment income | | - | - | 201 | 201 | - |
| **TOTAL INCOME** | | **137,911** | **-** | **367,566** | **505,477** | **366,086** |
| EXPENDITURE | | | | | | |
| Charitable activities | 4 | 93,520 | 28,958 | 262,111 | 384,589 | 330,377 |
| Trading subsidiary - Blackbird Café | 6 | - | - | 135,015 | 135,015 | 129,854 |
| **TOTAL EXPENDITURE** | | **93,520** | **28,958** | **397,126** | **519,604** | **460,231** |
| **NET INCOME/(EXPENDITURE) FOR THE YEAR** | | **44,391** | **(28,958)** | **(29,560)** | **(14,127)** | **(94,145)** |
| TRANSFERS BETWEEN FUNDS | 12 | (16,200) | - | 16,200 | - | - |
| **NET MOVEMENT IN FUNDS** | | **28,191** | **(28,958)** | **(13,360)** | **(14,127)** | **(94,145)** |
| Funds at 1 April 2024 | 17 | - | 717,910 | 40,012 | 757,922 | 852,067 |
| **FUNDS AT 31 MARCH 2025** | 12 | **28,191** | **688,952** | **26,652** | **743,795** | **757,922** |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the financial statements

## EASTLEIGH YOUTH & COMMUNITY TRUST

(Company limited by guarantee and not having a share capital)

## PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024 (Including Income and Expenditure Account)

| | Notes | Restricted funds £ | Designated funds £ | General funds £ | 2024 Total £ |
|---|---|---|---|---|---|
| INCOME | | | | | |
| Charitable activities | 3 | 22,303 | - | 207,053 | 229,356 |
| Trading subsidiary - Blackbird Café | 6 | - | - | 136,730 | 136,730 |
| **TOTAL INCOME** | | **22,303** | **-** | **343,783** | **366,086** |
| EXPENDITURE | | | | | |
| Charitable activities | 4 | 22,303 | 32,563 | 275,511 | 330,377 |
| Trading subsidiary - Blackbird Café | 6 | - | - | 129,854 | 129,854 |
| **TOTAL EXPENDITURE** | | **22,303** | **32,563** | **405,365** | **460,231** |
| **NET EXPENDITURE FOR THE YEAR** | | **-** | **(32,563)** | **(61,582)** | **(94,145)** |
| TRANSFERS BETWEEN FUNDS | 17 | - | - | - | - |
| **NET MOVEMENT IN FUNDS** | | **-** | **(32,563)** | **(61,582)** | **(94,145)** |
| Funds at 1 April 2023 | | - | 750,473 | 101,594 | 852,067 |
| **FUNDS AT 31 MARCH 2024** | 17 | **-** | **717,910** | **40,012** | **757,922** |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

**EASTLEIGH YOUTH & COMMUNITY TRUST** **Company number: 08576533**

(Company limited by guarantee and not having a share capital)

## CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2025

| | | Group | | Charity | |
|---|---|---|---|---|---|
| | | 2025 | 2024 | 2025 | 2024 |
| | Notes | £ | £ | £ | £ |
| **FIXED ASSETS** | | | | | |
| Intangible fixed assets | 7 | 4,200 | 400 | 4,200 | 400 |
| Tangible fixed assets | 8 | 706,722 | 731,640 | 706,722 | 731,640 |
| Investments | 9 | - | - | 100 | 100 |
| | | 710,922 | 732,040 | 711,022 | 732,140 |
| **CURRENT ASSETS** | | | | | |
| Other debtors | 10 | 18,080 | 24,956 | 30,416 | 34,751 |
| Cash at bank and in hand | | 105,700 | 70,020 | 96,485 | 62,780 |
| | | 123,780 | 94,976 | 126,901 | 97,531 |
| **CREDITORS:** amounts falling due within one year | 11 | (90,907) | (69,094) | (78,485) | (55,793) |
| **NET CURRENT ASSETS** | | 32,873 | 25,882 | 48,416 | 41,738 |
| **NET ASSETS** | 13 | 743,795 | 757,922 | 759,438 | 773,878 |
| **FUNDS** | | | | | |
| Restricted funds | 12 | 28,191 | - | 28,191 | - |
| Unrestricted funds | | | | | |
| General funds | 12 | 26,652 | 40,012 | 42,295 | 55,968 |
| Designated funds | 12 | 688,952 | 717,910 | 688,952 | 717,910 |
| **TOTAL FUNDS** | | 743,795 | 757,922 | 759,438 | 773,878 |

For the financial year ended 31 March 2025, the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the period and of its income and expenditure for the financial period, in accordance with the requirements of section 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 2 October 2025 and signed on its behalf by:

S Barratt, Trustee

## EASTLEIGH YOUTH & COMMUNITY TRUST

(Company limited by guarantee and not having a share capital)

## CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

| | Notes | 2025 £ | 2024 £ |
|---|---|---|---|
| NET CASH FLOW PROVIDED BY OPERATING ACTIVITIES | 1 | 59,444 | (26,763) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Interest received | | 201 | - |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Fixed asset additions | | (23,965) | (23,091) |
| NET CASH FLOW | | 35,680 | (49,854) |
| Change in cash and cash equivalents in the period | | 35,680 | (49,854) |
| Cash and cash equivalent at start of the period | | 70,020 | 119,874 |
| Cash and cash equivalents at the end of the period | 2 | 105,700 | 70,020 |

## NOTES TO THE CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

1 RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

| | 2025 £ | 2024 £ |
|---|---|---|
| Net movement in funds for the period | (14,127) | (94,145) |
| Interest received | (201) | - |
| Depreciation | 44,683 | 44,119 |
| Amortisation | - | 400 |
| Loss on disposal of fixed assets | 400 | |
| Decrease/(increase) in debtors | 6,876 | (6,558) |
| Increase/(decrease) in creditors | 21,813 | 29,421 |
| Net cash flow from operating activities | 59,444 | (26,763) |

2 ANALYSIS OF CASH AND CASH EQUIVALENTS

| | 2025 £ | 2024 £ |
|---|---|---|
| Cash at bank and in hand | 105,700 | 70,020 |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

### 1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (second edition - October 2019), and the Companies Act 2006.

The charity meets the definition of the 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 note.

The accounts have been prepared on the going concern basis.

b) Consolidation

The charity owns 100% of the issued share capital of The Blackbird Café (EYCT) Ltd, a company incorporated in England and Wales. The results of that company have been consolidated in these accounts using the acquisition method of accounting.

c) Income

Legacy income is included in full in the Statement of Financial Activities when receipt is probable and can be reliably quantified.

Grant income and donations are recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Grants are deferred where performance conditions attached to the grant are yet to be met.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Investment income is recognised on an accruals basis.

Income from services provided is recognised when the service has been performed, net of VAT where appropriate.

d) Expenditure

Expenditure is recognised in the period in which it is incurred. Resources expended include attributable VAT which cannot be recovered.

e) Fund accounting

Funds held by the charity are either:

| | |
|---|---|
| Unrestricted general funds | Funds which can be used in accordance with the charitable objects at the discretion of the trustees. |
| Designated funds | Funds which are set aside for specific purposes by the trustees to be used in accordance with the charitable objects. |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

e) Fund accounting (continued)

| | |
|---|---|
| Restricted funds | Funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purpose. |

f) Intangible fixed assets

Intangible assets are stated in the balance sheet at cost less amortisation.

Amortisation is provided to spread the cost over the estimated useful life of the asset.

g) Tangible fixed assets

Fixed assets are capitalised where the purchase price exceeds £500. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

| | |
|---|---|
| Land and buildings | over 20 - 35 years |
| Furniture and equipment | 25% straight line |
| IT equipment | 4 - 7 years straight line |

h) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### 2 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 19 June 2013 in England and Wales and was registered on 1 November 2013 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Pavilion on the Park, 1 Kingfisher Road, Eastleigh, Hampshire, SO50 9LH.

### 3 INCOME FROM CHARITABLE ACTIVITIES

| | Restricted funds £ | Unrestricted funds £ | 2025 Total £ | 2024 Total £ |
|---|---|---|---|---|
| Hire of building | - | 134,391 | 134,391 | 155,883 |
| Grant income | 129,188 | 10,050 | 139,238 | 22,668 |
| Cycles4All | - | 22,008 | 22,008 | 13,519 |
| Sensory4All | - | 11,156 | 11,156 | 11,109 |
| Fundraising and donations | 8,723 | 20,608 | 29,331 | 9,136 |
| Other projects | - | 22,068 | 22,068 | 17,041 |
| *Total* | 137,911 | 220,281 | 358,192 | 229,356 |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

### 4 CHARITABLE ACTIVITIES EXPENDITURE

| | Restricted funds | Unrestricted funds | 2025 Total | 2024 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Wages and salaries (see note 5) | 69,433 | 144,846 | 214,279 | 169,105 |
| Activity and project expenses | 5,867 | 16,218 | 22,085 | 9,567 |
| Light and heat | 4,149 | 11,172 | 15,321 | 12,628 |
| Rates and water | 1,185 | 10,980 | 12,165 | 3,902 |
| Office supplies, printing and postage | - | 8,736 | 8,736 | 7,732 |
| Training | 2,736 | 2,892 | 5,628 | 1,915 |
| Licenses and subscriptions | - | 4,387 | 4,387 | 6,575 |
| Telephone | - | 2,542 | 2,542 | 2,934 |
| Insurance | - | 3,971 | 3,971 | 3,264 |
| Cleaning supplies | 593 | 1,557 | 2,150 | 3,542 |
| Project printing, copying and design | - | 625 | 625 | 11 |
| Maintenance and equipment | 8,557 | 15,255 | 23,812 | 45,684 |
| Legal and professional fees | 1,000 | 35 | 1,035 | 385 |
| Accountancy | - | 2,896 | 2,896 | 2,652 |
| Travel expenses | - | 1,164 | 1,164 | 1,103 |
| Bookkeeping and payroll costs | - | 14,292 | 14,292 | 13,323 |
| Bad debt provision | - | 1,750 | 1,750 | (164) |
| Bank charges | - | 779 | 779 | 621 |
| Fundraising | - | 1,889 | 1,889 | 1,079 |
| Depreciation | - | 44,683 | 44,683 | 44,119 |
| Amortisation | - | - | - | 400 |
| Loss on disposal of fixed assets | - | 400 | 400 | - |
| *Total cost of charitable activities* | 93,520 | 291,069 | 384,589 | 330,377 |

The independent examination fee included in accountancy amounted to £2,550 (2024: £2,520). £346 (2024: £132) was also paid to the independent examiners for other services provided.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

### 5 EMPLOYED STAFF COSTS AND NUMBERS

| Employed staff costs for the charity (single entity) were as follows: | 2025<br>£ | 2024<br>£ |
|---|---|---|
| Salaries and wages | 201,455 | 161,035 |
| Social security costs | 9,025 | 5,309 |
| Pension | 3,799 | 2,761 |
| | 214,279 | 169,105 |

In addition, staff costs of £91,018 (2024: £88,646) are included within The Blackbird Café (EYCT) Ltd direct costs. The average number of employees in the subsidiary during the year was 9 (2024: 7).

No employee earned more than £60,000 during this or the prior year. The total number of employees during the year was 10 (2024: 11).

Key management received remuneration totalling £113,096 (2024: £105,090), paid to 4 employees, including one in the subsidiary (2024: 5 employees, including one in the subsidiary).

No trustee received any remuneration during this or the prior year.

### 6 NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY

The charity owns 100% of the issued share capital of The Blackbird Café (EYCT) Ltd, a company incorporated in England and Wales. The company donates profits to the parent charity.

The Blackbird Café (EYCT) Ltd prepares its accounts each year to 31 March. Its company registration number is 11911318. The results of the company for the year ended 31 March 2025 are summarised as follows:

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| Turnover | 150,686 | 139,686 |
| Cost of sales | (36,221) | (35,471) |
| Administrative expenses | (98,721) | (95,146) |
| Management charge from parent charity | (15,358) | (13,053) |
| Taxation | (73) | 763 |
| Net (loss)/profit after tax | 313 | (3,221) |

The results above include intercompany sales of £3,602 (2024: £2,956) and an intercompany management charge of £15,358 (2024: £13,053), which have been eliminated in the consolidated accounts.

Taxation relates to the recognition of a deferred tax asset arising on the taxable losses of the Blackbird Café (EYCT) Ltd.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

### 7 INTANGIBLE FIXED ASSETS - CHARITY AND GROUP

| | Website £ |
|---|---|
| COST | |
| At 1 April 2024 | 2,000 |
| Additions | 4,200 |
| Disposals | (2,000) |
| At 31 March 2025 | 4,200 |
| AMORTISATION | |
| At 1 April 2024 | 1,600 |
| Charge for the year | - |
| Disposals | (1,600) |
| At 31 March 2025 | - |
| NET BOOK VALUE | |
| At 31 March 2025 | 4,200 |
| At 1 April 2024 | 400 |

### 8 TANGIBLE FIXED ASSETS - CHARITY AND GROUP

| | Land and buildings £ | IT equipment £ | Furniture and equipment £ | Total £ |
|---|---|---|---|---|
| COST | | | | |
| At 1 April 2024 | 950,344 | 11,853 | 140,118 | 1,102,315 |
| Additions | - | 1,215 | 18,550 | 19,765 |
| Disposals | - | - | - | - |
| At 31 March 2025 | 950,344 | 13,068 | 158,668 | 1,122,080 |
| DEPRECIATION | | | | |
| At 1 April 2024 | 241,882 | 10,160 | 118,633 | 370,675 |
| Charge for the year | 28,958 | 1,997 | 13,728 | 44,683 |
| Disposals | - | - | - | - |
| At 31 March 2025 | 270,840 | 12,157 | 132,361 | 415,358 |
| NET BOOK VALUE | | | | |
| At 31 March 2025 | 679,504 | 911 | 26,307 | 706,722 |
| At 1 April 2024 | 708,462 | 1,693 | 21,485 | 731,640 |

### 9 FIXED ASSET INVESTMENTS

| | Group | | Charity | |
|---|---|---|---|---|
| | 2025 £ | 2024 £ | 2025 £ | 2024 £ |
| Investment in subsidiary undertaking | - | - | 100 | 100 |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

### 10 DEBTORS

| | Group | | Charity | |
|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Trade debtors | 9,869 | 18,438 | 9,744 | 15,833 |
| Prepayments and accrued income | 7,521 | 5,712 | 6,307 | 4,809 |
| Other debtors | 690 | 806 | 14,365 | 14,109 |
| | 18,080 | 24,956 | 30,416 | 34,751 |

Other debtors (Group) includes a deferred tax asset of £690 (2024: £763) that falls due after more than one year. This asset arises on the taxable losses of the subsidiary.

### 11 CREDITORS: amounts falling due within one year

| | Group | | Charity | |
|---|---|---|---|---|
| | 2025 | 2024 | 2025 | 2024 |
| | £ | £ | £ | £ |
| Trade creditors | 20,444 | 9,509 | 17,466 | 5,407 |
| Other taxation and social security | 7,438 | 7,077 | 2,108 | 1,765 |
| Other creditors | 21,068 | 19,672 | 16,954 | 15,985 |
| Deferred income | 41,957 | 32,836 | 41,957 | 32,636 |
| | 90,907 | 69,094 | 78,485 | 55,793 |

### 12 MOVEMENT IN FUNDS - GROUP AND CHARITY

| | At 1 April 2024 | Income | Expenditure | Transfers | At 31 March 2025 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **RESTRICTED FUNDS** | | | | | |
| Together we flourish | - | 74,874 | (54,292) | - | 20,582 |
| Other restricted grants and donations | - | 63,037 | (39,228) | (16,200) | 7,609 |
| | - | 137,911 | (93,520) | (16,200) | 28,191 |
| **UNRESTRICTED FUNDS** | | | | | |
| DESIGNATED FUNDS | | | | | |
| Property capital fund | 708,462 | - | (28,958) | - | 679,504 |
| Facility reserves | 348 | - | - | - | 348 |
| Volunteer led youth activity | 9,100 | - | - | - | 9,100 |
| | 717,910 | - | (28,958) | - | 688,952 |
| GENERAL FUNDS | 55,968 | 220,482 | (262,111) | 27,956 | 42,295 |
| **TOTAL CHARITY FUNDS** | 773,878 | 358,393 | (384,589) | 11,756 | 759,438 |
| Blackbird Café (EYCT) Ltd | (15,956) | 147,084 | (135,015) | (11,756) | (15,643) |
| **TOTAL GROUP FUNDS** | 757,922 | 505,477 | (519,604) | - | 743,795 |

Blackbird Café (EYCT) Ltd represents unrestricted funds.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

### 12 MOVEMENT IN FUNDS (continued)

**RESTRICTED FUNDS**

**Together we Flourish**

The Together we Flourish programme is funded by the National Lottery Reaching Communities Fund who have committed a total of £445,000 for delivery of a five-year project. The funding both supports our ongoing costs as we build for the future and allows us to develop new programmes. The grant income is being recognised over the five year period with 8 months of income recognised in the year ended 31 March 2025.

**Other restricted grants and donations**

This relates to specific grants and donations for our Cycles4All, Sensory4All and Community Programmes which aim to provide an inclusive service for adults and children with a range of disability and access needs. We also create opportunities for the local community to come together to enjoy social activities which improve health and wellbeing and provide positive solutions to the impact of the cost-of-living crisis.

**DESIGNATED FUNDS**

**Property Capital Fund**
The property capital fund represents the net book value of land and buildings.

**Facility Reserves and Volunteer Led Youth Activity Fund**
A legacy totalling £47,935 was received from Nigel Brown, a former Trustee with 22 years of service and treasurer for most of that period. The Nigel Brown Legacy fund is administered at the discretion of the Eastleigh Youth and Community Board of Trustees - £4,000 was designated for the part purchase of a powered bicycle; £10,000 to replace/repair essential equipment; and £10,000 to support volunteer led youth activity, reflecting Nigel's lifelong volunteering interests. The remaining amount of £23,935 was allocated to general reserves. The designated funds remaining reflect unspent amounts from the elements allocated to facilities and youth work.

**Transfers**
Fund transfers relate to management charges from the parent charity to the subsidiary, together with grant expenditure on fixed assets which have been capitalised.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

### 13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| 2025 GROUP | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2025 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 4,200 | 4,200 |
| Tangible fixed assets | - | 679,504 | 27,218 | 706,722 |
| Current assets | 55,730 | 9,448 | 58,602 | 123,780 |
| Current liabilities | (27,539) | - | (63,368) | (90,907) |
| NET ASSETS | 28,191 | 688,952 | 26,652 | 743,795 |

| 2025 CHARITY | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2025 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 4,200 | 4,200 |
| Tangible fixed assets | - | 679,504 | 27,318 | 706,822 |
| Current assets | 53,282 | 9,448 | 64,171 | 126,901 |
| Current liabilities | (25,091) | - | (53,394) | (78,485) |
| NET ASSETS | 28,191 | 688,952 | 42,295 | 759,438 |

| 2024 GROUP | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2024 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 400 | 400 |
| Tangible fixed assets | - | 708,462 | 23,178 | 731,640 |
| Current assets | - | 9,448 | 85,528 | 94,976 |
| Current liabilities | - | - | (69,094) | (69,094) |
| NET ASSETS | - | 717,910 | 40,012 | 757,922 |

| 2024 CHARITY | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2024 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 400 | 400 |
| Tangible fixed assets | - | 708,462 | 23,278 | 731,740 |
| Current assets | - | 9,448 | 88,083 | 97,531 |
| Current liabilities | - | - | (55,793) | (55,793) |
| NET ASSETS | - | 717,910 | 55,968 | 773,878 |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

### 14 OPERATING LEASE COMMITMENTS

| The charity has total commitments under non-cancellable operating leases as follows: | 2025 £ | 2024 £ |
|---|---|---|
| Within 1 year | 864 | 864 |
| Within 1 -2 years | - | 720 |
| | 864 | 1,584 |

### 15 PARENT CHARITY

Below are summarised results for Eastleigh Youth and Community Trust excluding income from the subsidiary company:

| | 2025 £ | 2024 £ |
|---|---|---|
| **Income** | | |
| Charitable activities | 358,192 | 229,356 |
| Investment income | 201 | - |
| Management charge to subsidiary | 15,358 | 13,053 |
| | 373,751 | 242,409 |
| **Expenditure** | | |
| Charitable activities | 388,191 | 333,333 |
| **(Deficit)/surplus for the year** | (14,440) | (90,924) |

### 16 RELATED PARTY TRANSACTIONS

During the year, hire income, at a rate determined on a commercial basis, was received from a number of organisations with which individual Trustees are connected.

During the prior year, one trustee was reimbursed £40 for expenses incurred on behalf of the charity.

During the prior year, trustees made donations totalling £1,100 to EY&CT.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025 (continued)

### 17 PRIOR YEAR MOVEMENT IN FUNDS - GROUP AND CHARITY

| | At 1 April 2023 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2024 £ |
|---|---|---|---|---|---|
| **RESTRICTED FUNDS** | | | | | |
| Cycles4All | - | 3,837 | (3,837) | - | - |
| Sensory4All | - | 3,429 | (3,429) | - | - |
| Community Programme | - | 13,816 | (13,816) | - | - |
| Youth 4 Youth: I will fund | | 1,221 | (1,221) | - | - |
| | - | 22,303 | (22,303) | - | - |
| **UNRESTRICTED FUNDS** | | | | | |
| DESIGNATED FUNDS | | | | | |
| Property capital fund | 737,419 | - | (28,957) | - | 708,462 |
| Facility reserves | 3,054 | - | (2,706) | - | 348 |
| Volunteer led youth activity | 10,000 | - | (900) | - | 9,100 |
| | 750,473 | - | (32,563) | - | 717,910 |
| GENERAL FUNDS | 114,329 | 207,053 | (275,511) | 10,097 | 55,968 |
| | | | | | - |
| **TOTAL CHARITY FUNDS** | 864,802 | 229,356 | (330,377) | 10,097 | 773,878 |
| Blackbird Café (EYCT) Ltd | (12,735) | 136,730 | (129,854) | (10,097) | (15,956) |
| **TOTAL GROUP FUNDS** | 852,067 | 366,086 | (460,231) | - | 757,922 |

**EASTLEIGH YOUTH & COMMUNITY TRUST**

England & Wales - Charity number 1154430

# Accounts

# EASTLEIGH YOUTH & COMMUNITY TRUST

**COMPANY NUMBER: 08576533**

# REPORTS AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

# EASTLEIGH YOUTH AND COMMUNITY TRUST
# (Company limited by guarantee and not having share capital)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

### REFERENCE AND ADMINISTRATIVE INFORMATION

**STATUS**
The organisation is a charitable company limited by guarantee, incorporated on 19 June 2013 and registered as a charity on 1 November 2013.

**REGISTERED COMPANY NUMBER:** 8576533

**REGISTERED CHARITY NUMBER:** 1154430

**TRUSTEES / DIRECTORS**

The following served as trustees and are also directors of the charitable company:

Steven Everett
Devan Kandiah (Deceased 26 May 2024)
Philip Harding
Steve Phillips
Shirley Anderson
Susan Barratt
Robert Wayman
Chloe Gillam

**PRINCIPAL ADDRESS AND REGISTERED OFFICE:**
Pavilion on the Park
1 Kingfisher Road
Eastleigh
Hampshire
SO90 9LH

**ACCOUNTANTS:**
Knight Goodhead Limited
7 Bournemouth Road
Chandler's Ford
Eastleigh
Hampshire
SO53 3DA

The trustees and the directors of the charitable company, present their report and the accounts of the charity and its wholly owned subsidiary for the year ended 31 March 2024.

# EASTLEIGH YOUTH AND COMMUNITY TRUST
# (Company limited by guarantee and not having share capital)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

### STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The charitable company is limited by guarantee and does not have a share capital. Members of the charity guarantee to contribute an amount not exceeding £1, to the charity in the event of winding up. The charity has one wholly-owned trading subsidiary, The Blackbird Cafe (EYCT) Ltd.

Governing Document

The company was incorporated on 19 June 2013 under a Memorandum of Association, which established the objects and powers of the charitable company and it is governed under its articles of association.

Trustees

The Board of trustees meets three time a year. Any key decisions or issues are brought by the Chair to trustees' attention in between scheduled meetings, for a vote by electronic resolution if necessary. The Chair, Treasurer and CEO also ensure that trustees/directors are kept informed of any relevant developments in the now larger gap between scheduled meetings.

The Board of trustees has sub-committees and panels which meet as required. During the year ended 31 March 2024, meetings were held of the Finance and Resources Sub-Committee. A new Grants Sub-Committee was established in June 2023 with the objective of managing the lifecycle of the Trust's major (above £10,000) grant funding projects from assessment and application through to implementation. The committee held an initial meeting in June 2023 to review its terms of reference and its likely first role will be to manage the Trust's National Lottery Community Fund project awarded in July 2024.

Trustees may appoint a person who is willing to act as a trustee, either to fill a vacancy or as an additional trustee. Each year, one third of the trustees retire and are subject to re-election by the members as set out in the Articles of Association paragraphs 24 and 25.

Risk Management

The trustees review the risks that are faced by the charity and have established a risk process to ensure that they are dynamically monitored and managed. New risks are evaluated when they arise, and all risks are re-evaluated before each board meeting. The order and importance of risks identified changes after most reviews, and all risks are effectively managed according to their perceived impact and the probability of their occurrence.

Our major concern is currently sustainability and the development of income streams to fund core costs and building maintenance. While we have been successful in securing a major grant, there is still work to do in building regular income from hires, events and the Café enabling us to invest as we need to in our building and meet our wages and other costs. Our consideration of our going concern position is considered further in the Financial Review section below.

Our current strategy is to strengthen our staff team with marketing and fundraising expertise and focus on getting as much as we can out of the building and other resources we have, while continuing to meet our charitable objectives.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Continued delays in the provision of promised flood defences have resulted once again in a high risk of flooding which damages both our infrastructure and income. We continue to work with others to ensure that this is mitigated but remain reliant on input from other agencies to reduce the risk.

Other than the risk of flooding, our overall risks and their impact generally remained steady over the year ended 31 March 2024.

**OBJECTIVES AND ACTIVITIES**

The objectives of the charity are:

- To help and educate children and young people through their leisure time activities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved; and
- To further or benefit the residents of Eastleigh and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

**ACHIEVEMENTS AND PERFORMANCE**

Public Benefit

The Pavilion on the Park and the inclusive and varied activities which take place benefit the public in many ways. The charity's key focus is on involving more local people in volunteering and more young people and local residents from all backgrounds in its activities. The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities. Throughout the year ended 31 March 2024, the charity remained focussed on providing benefit to the public.

Review of the year

The charity exists to promote active, flourishing and connected lives for a wide range of beneficiaries. We do this by managing Pavilion on the Park as an inclusive community building available for public hire and delivering a varied community programme, which engages people in social, recreational, and cultural activities that promote personal development, wellbeing and community cohesion.

In this way, the charity fulfils its core charitable objectives, as laid out in the Memorandum of Association, of improving the conditions of life for all residents of the neighbourhood, and in particular, the development and life chances of children and young people, by providing facilities and services in the interests of education, social welfare, recreation and leisure.

The centre serves an area which includes two of the most disadvantaged wards in Eastleigh. Data from the 2021 census highlights 15-20% of households within a one-mile radius as deprived in two or more dimensions of health, housing, employment or education.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Many of our regular beneficiaries are families drawn from these local areas. They attend weekly activities, and benefit from the community fridge and donation station. Local people also use the Blackbird Café, our trading subsidiary, attend community events and hire rooms and halls for a range of social occasions and public activities. Our specialist projects for people with disabilities and additional needs attract people of all ages from much further afield. This highlights the success of the programme in meeting the complex and varied needs of a wide range of people.

The year ended 31 March 2024 was one in which we focused on strengthening the four core project strands and testing new ideas with a view to securing funding from the National Lottery Reaching Communities Fund. The year of development paid off and in July 2024 we were successful in securing a grant of £445,000 for delivery of a five-year project.

Key highlights of the year have included:

- **Cycles4all** – raising funds to purchase an £8,000 platform bike, enabling us to extend the inclusive cycling offer. so that wheelchair users can cycle in friendship groups.
- **Sensory4all** – successfully piloting new sensory therapy sessions for schools and expanding the customer base to welcome new families with older children, teens and adults with learning difficulties, in addition to the core offer for parents and babies.
- **Pixies Portfolio** – piloting a new Pixies Plus school holiday play scheme for sibling groups aged 0-8 years, in addition to the weekly popular stay and play for 0–4-year-olds. Both project activities have grown in numbers, with families attending from all over Eastleigh and Southampton areas, plus further afield including areas of Portsmouth, Fareham, and Winchester. The project has gained a positive reputation for educational based play and is particularly popular with grandparents who have formed their own social group. Little Pixies has also been utilised as a contact centre for families with children in foster care and under supervised visitation and has also welcomed African and Ukrainian refugee families who have been locally rehomed.
- **One4all** – this programme of social and recreational activities for people with additional needs draws a weekly cohort of 70+ people plus their support workers/carers. Participant numbers for Jukebox Jam and Sensory Sanctuary have remained at a consistently high level throughout the year, regularly exceeding 50 attendees plus carers, making it our most popular and profitable One4all activity. Feedback indicates that carers feel this service is not only beneficial to their clients, but also for themselves as a welcome mid-week opportunity to catch up with work colleagues and decompress as a group with shared responsibilities. Sensory Social (rebranded to DICE club) and Sports4all remain popular, with weekly cohorts of up to 20 individuals. New drama and dance activities have been implemented since April 2024, strengthening the programme across five days a week.

We also piloted a new project strand, **Connect2Thrive**, developing activities which bring the community together in collective action to promote sustainable living and healthy lifestyles.

We added a new volunteer-led lunch club on a Monday, to complement our popular Wednesday lunch club. These lunch clubs provide a nutritious, fresh-cooked two-course meal to projects attendees, many of whom have disabilities or who, as care workers, are low earners.

In February, we piloted a new community cook-up activity, engaging children and families in cooking and eating together. We have since secured funding from the UK Shared Prosperity Fund via Eastleigh

Borough Council to deliver cook-ups in all school holidays. We use these events to engage with families experiencing food poverty and to offer further support with essential items and supermarket vouchers, funded by HCC Household Support Funding.

In September 2023, we were awarded funding from the People's Health Trust to deliver activities aimed at reducing health disparities amongst new beneficiaries from priority postcodes. We developed two new sessions which address social isolation and loneliness by supporting local people to form friendship groups and engage in purposeful activities together.

In March 2024, we secured funding to deliver a monthly Repair Café and join a growing movement to reduce landfill and address the cost-of-living crisis by enabling people to extend the life of household items. This launched in May 24 and has been very well attended by the local community.

We also run a community fridge, in partnership with Thrive Church, a donation station and regular indoor car boot sales which promote sustainable living, waste reduction and self-help.

**Youth4Youth** is our newest project strand aimed at promoting youth-led action. In February 2024, we were awarded 'I Will' funding by Sovereign Neighbourhood Group to deliver a 'Wellbeing Champions' project. This engages young people aged 10-13 years in learning about good physical and mental health. It also offers volunteering opportunities to young people aged 16-20, creating trained wellbeing champions, aged 10-20 years.

**Bookings and hires** continued to be an important source of income for the charity and an opportunity to develop a broad mix of activities at the centre for the benefit of local people.

In early 2024, we welcomed two new hirers on occupancy licences, Aspire Martial Arts and Thrive Church. This has brought financial security for the charity and opened up new opportunities for partnership working. Unfortunately, due to the impact of major flooding, we lost Eastleigh Community Pantry as a hirer in February 2024.

We attracted new business from NHS hirers towards the end of the year, and income from the business sector is steadily increasing. This is identified as a priority area for growth.

In summary, 2023-24 has been a year of consolidation and development. We have explored new ideas in partnership with the communities we serve, invested in our staff team and laid the groundwork to successfully secure a major lottery grant in July 2024. This grant will support the ongoing financial viability of the charity by funding a backlog of maintenance, repairs and improvements, including new signage and a website, as well as funding training and development to shift the way we work with beneficiaries to incorporate asset-based and community-led approaches. In this way, ensuring our ongoing relevance to the communities we serve.

However, it is important to recognise that the grants and fundraising landscape is increasingly competitive, and the ongoing financial viability of the charity relies on a mixed ecology of grants, fundraising, and self-generated income from bookings, hires and events driven by the Blackbird Café trading subsidiary. The focus in the coming year is to bring marketing and fundraising expertise into the charity, and to capitalise on the grants and business expertise of the refreshed management team to ensure that ambitious targets are met to deliver a balanced budget and stabilise the charity for future growth.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

### FINANCIAL REVIEW

Financial Review

During the year, the charity and its subsidiary made a consolidated deficit of £94,145 (2023: £73,913). This reflects another challenging year for the Charity as we saw further changes in management and increases in staff and other costs. Grant income was lower than in 2022-23 but there were more encouraging signs elsewhere as income from all other sources increased, albeit modestly. We enter 2024-25 with advance grant funding of £15,461 and a positive bank balance.

Total unrestricted funds at 31 March 2024 of £757,922 comprise designated funds of £717,910 and free reserves of £40,012. As expected, this was significantly below the range of 3-6 months' expenditure (excluding depreciation) which the trustees aim to achieve. Following the current period of stabilisation, The Trust's aim is to slowly and gradually replenish our reserves when we are able to do so. In the current financial climate this is likely to take some time.

Post balance sheet events and going concern

Since the balance sheet date we have been successful in securing a significant grant. However, the investment we have made in staff and other resources has not resulted in the additional income we anticipated and our unrestricted cash has decreased. Our latest forecast for the year ending 31 March 2025 shows that, without making significant changes, we will make an overall deficit for the year, putting us in a position where we could have insufficient unrestricted funds to meet our ongoing obligations as they fall due.

Action is already being taken to make the changes required to ensure that we do not end the year in this position and we are hopeful that we will be able to secure the financial future of the Charity both in the immediate period and for the longer term. We have therefore continued to prepare our accounts on a going concern basis. However, given the changes required in the remaining months of this financial year and the lack of detailed budgets and forecasts for the next financial year, we have identified and disclosed in the accounts a material degree of uncertainty about our ability to continue to operate as a going concern.

Reserves policy

The trustees monitor and review the level of reserves held by the charity in line with the guidance set out by the Charity Commission. The trustees consider that the aim should be to build up the free reserves of the charity to equal approximately three to six months expenditure. As reported above, we failed to achieve this during the year ended 31 March 2024 and are unlikely to be able to build up reserves in the current financial year.

# EASTLEIGH YOUTH AND COMMUNITY TRUST
# (Company limited by guarantee and not having share capital)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

**DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP).

The directors are required to prepare the report of the trustees and financial statements for each financial period, which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including income and expenditure for the period. In preparing those financial statements accounts, the directors are required to: -

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

This report has been prepared in accordance with the small companies regime under section 419(2) of the Companies Act 2006, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (second edition - October 2019).

Signed and approved on behalf of the trustees on 3 December 2024



S Everett
Trustee

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF EASTLEIGH YOUTH & COMMUNITY TRUST

I report on the consolidated accounts for the year ended 31 March 2024 set out on pages 9 to 22.

**Responsibilities and basis of report**

As the charity's trustees of the 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 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 charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's report**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

(1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

(2) the accounts do not accord with those accounting records; or

(3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

(4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities

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.

J E Harris FCCA

**3 December 2024**

Knight Goodhead Limited
Chartered Accountants

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

## EASTLEIGH YOUTH & COMMUNITY TRUST

(Company limited by guarantee and not having a share capital)

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31 MARCH 2024
## (Including Income and Expenditure Account)

| | Notes | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2024 Total £ | 2023 Total £ |
|---|---|---|---|---|---|---|
| INCOME | | | | | | |
| Charitable activities | **3** | 22,303 | - | 207,053 | 229,356 | 214,721 |
| Trading subsidiary - Blackbird Café | **6** | - | - | 136,730 | 136,730 | 122,150 |
| **TOTAL INCOME** | | **22,303** | **-** | **343,783** | **366,086** | **336,871** |
| EXPENDITURE | | | | | | |
| Charitable activities | **4** | 22,303 | 32,563 | 275,511 | 330,377 | 290,218 |
| Trading subsidiary - Blackbird Café | **6** | - | - | 129,854 | 129,854 | 120,566 |
| **TOTAL EXPENDITURE** | | **22,303** | **32,563** | **405,365** | **460,231** | **410,784** |
| **NET INCOME/(EXPENDITURE) FOR THE YEAR** | | **-** | **(32,563)** | **(61,582)** | **(94,145)** | **(73,913)** |
| TRANSFERS BETWEEN FUNDS | **12** | - | - | - | - | - |
| **NET MOVEMENT IN FUNDS** | | **-** | **(32,563)** | **(61,582)** | **(94,145)** | **(73,913)** |
| Funds at 1 April 2023 | **17** | - | 750,473 | 101,594 | 852,067 | 925,980 |
| **FUNDS AT 31 MARCH 2024** | **12** | **-** | **717,910** | **40,012** | **757,922** | **852,067** |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the financial statements

## EASTLEIGH YOUTH & COMMUNITY TRUST

(Company limited by guarantee and not having a share capital)

## PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES
## FOR THE YEAR ENDED 31 MARCH 2023
## (Including Income and Expenditure Account)

| | Notes | Restricted funds £ | Designated funds £ | General funds £ | 2023 Total £ |
|---|---|---|---|---|---|
| INCOME | | | | | |
| Charitable activities | **3** | 33,323 | - | 181,398 | 214,721 |
| Trading subsidiary - Blackbird Café | **6** | - | - | 122,150 | 122,150 |
| **TOTAL INCOME** | | **33,323** | **-** | **303,548** | **336,871** |
| EXPENDITURE | | | | | |
| Charitable activities | **4** | 33,323 | 28,958 | 227,937 | 290,218 |
| Trading subsidiary - Blackbird Café | **6** | - | - | 120,566 | 120,566 |
| **TOTAL EXPENDITURE** | | **33,323** | **28,958** | **348,503** | **410,784** |
| **NET EXPENDITURE FOR THE YEAR** | | **-** | **(28,958)** | **(44,955)** | **(73,913)** |
| TRANSFERS BETWEEN FUNDS | **17** | - | - | - | - |
| **NET MOVEMENT IN FUNDS** | | **-** | **(28,958)** | **(44,955)** | **(73,913)** |
| Funds at 1 April 2022 | | - | 779,431 | 146,549 | 925,980 |
| **FUNDS AT 31 MARCH 2023** | **17** | **-** | **750,473** | **101,594** | **852,067** |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

## EASTLEIGH YOUTH & COMMUNITY TRUST

**Company number: 08576533**

(Company limited by guarantee and not having a share capital)

## CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2024

| | | Group | | Charity | |
|---|---|---|---|---|---|
| | | 2024 | 2023 | 2024 | 2023 |
| | Notes | £ | £ | £ | £ |
| **FIXED ASSETS** | | | | | |
| Intangible fixed assets | **7** | 400 | 800 | 400 | 800 |
| Tangible fixed assets | **8** | 731,640 | 752,668 | 731,640 | 752,668 |
| Investments | **9** | - | - | 100 | 100 |
| | | 732,040 | 753,468 | 732,140 | 753,568 |
| **CURRENT ASSETS** | | | | | |
| Other debtors | **10** | 24,956 | 18,398 | 34,751 | 30,219 |
| Cash at bank and in hand | | 70,020 | 119,874 | 62,780 | 109,531 |
| | | 94,976 | 138,272 | 97,531 | 139,750 |
| **CREDITORS:** amounts falling due within one year | **11** | (69,094) | (39,673) | (55,793) | (28,516) |
| **NET CURRENT ASSETS** | | 25,882 | 98,599 | 41,738 | 111,234 |
| **NET ASSETS** | **13** | 757,922 | 852,067 | 773,878 | 864,802 |
| **FUNDS** | | | | | |
| Restricted funds | **12** | - | - | - | - |
| Unrestricted funds | | | | | |
| General funds | **12** | 40,012 | 101,594 | 55,968 | 114,329 |
| Designated funds | **12** | 717,910 | 750,473 | 717,910 | 750,473 |
| **TOTAL FUNDS** | | 757,922 | 852,067 | 773,878 | 864,802 |

For the financial year ended 31 March 2024, the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the period and of its income and expenditure for the financial period, in accordance with the requirements of section 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 3 December 2024 and signed on its behalf by:



S Barratt, Trustee

## EASTLEIGH YOUTH & COMMUNITY TRUST

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

**1 ACCOUNTING POLICIES**

a) Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (second edition - October 2019), and the Companies Act 2006.

The charity meets the definition of the 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 note.

The accounts have been prepared on the going concern basis. However, as explained in Note 19 and The Trustees' Report, there is currently material uncertainty about the charity's ability to continue for the next 12 months given the challenges it is facing.

b) Consolidation

The charity owns 100% of the issued share capital of The Blackbird Café (EYCT) Ltd, a company incorporated in England and Wales. The results of that company have been consolidated in these accounts using the acquisition method of accounting.

c) Income

Legacy income is included in full in the Statement of Financial Activities when receipt is probable and can be reliably quantified.

Grant income and donations are recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Investment income is recognised on an accruals basis.

Income from services provided is recognised when the service has been performed, net of VAT where appropriate.

d) Expenditure

Expenditure is recognised in the period in which it is incurred. Resources expended include attributable VAT which cannot be recovered.

e) Fund accounting

Funds held by the charity are either:

| | |
|---|---|
| Unrestricted general funds | Funds which can be used in accordance with the charitable objects at the discretion of the trustees. |
| Designated funds | Funds which are set aside for specific purposes by the trustees to be used in accordance with the charitable objects. |

e) Fund accounting (continued)

| | |
|---|---|
| Restricted funds | Funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purpose. |

f) Intangible fixed assets

Intangible assets are stated in the balance sheet at cost less amortisation.

Amortisation is provided to spread the cost over the estimated useful life of the asset.

g) Tangible fixed assets

Fixed assets are capitalised where the purchase price exceeds £500. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

| | |
|---|---|
| Land and buildings | over 20 - 35 years |
| Furniture and equipment | 25% straight line |
| IT equipment | 7 years straight line |

h) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2 LEGAL STATUS**

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 19 June 2013 in England and Wales and was registered on 1 November 2013 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Pavilion on the Park, 1 Kingfisher Road, Eastleigh, Hampshire, SO50 9LH.

**3 INCOME FROM CHARITABLE ACTIVITIES**

| | Restricted funds £ | Unrestricted funds £ | 2024 Total £ | 2023 Total £ |
|---|---|---|---|---|
| Hire of building | - | 155,883 | 155,883 | 143,825 |
| Grant income | 6,426 | 16,242 | 22,668 | 33,344 |
| Cycles4All | 423 | 13,096 | 13,519 | 12,535 |
| Sensory4All | 417 | 10,692 | 11,109 | 9,130 |
| Fundraising and donations | - | 9,136 | 9,136 | 8,585 |
| Other projects | 15,037 | 2,004 | 17,041 | 7,302 |
| *Total* | 22,303 | 207,053 | 229,356 | 214,721 |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

### 4 CHARITABLE ACTIVITIES EXPENDITURE

| | Restricted funds | Unrestricted funds | 2024 Total | 2023 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Wages and salaries (see note 5) | 20,364 | 148,741 | 169,105 | 162,330 |
| Activity and project expenses | 1,414 | 8,153 | 9,567 | 9,342 |
| Light and heat | - | 12,628 | 12,628 | 10,826 |
| Rates and water | - | 3,902 | 3,902 | 2,649 |
| Office supplies, printing and postage | 53 | 7,679 | 7,732 | 7,548 |
| Training | - | 1,915 | 1,915 | 2,892 |
| Licenses and subscriptions | - | 6,575 | 6,575 | 2,694 |
| Telephone | - | 2,934 | 2,934 | 1,375 |
| Insurance | - | 3,264 | 3,264 | 3,083 |
| Cleaning supplies | - | 3,542 | 3,542 | 2,728 |
| Project printing, copying and design | - | 11 | 11 | 933 |
| Maintenance and equipment | 472 | 45,212 | 45,684 | 20,543 |
| Legal and professional fees | - | 385 | 385 | 5,860 |
| Accountancy | - | 2,652 | 2,652 | 2,707 |
| Travel expenses | - | 1,103 | 1,103 | 242 |
| Bookkeeping and payroll costs | - | 13,323 | 13,323 | 10,176 |
| Bad debt provision | - | (164) | (164) | (223) |
| Bank charges | - | 621 | 621 | 804 |
| Fundraising | - | 1,079 | 1,079 | 194 |
| Entertaining | - | - | - | - |
| Depreciation | - | 44,119 | 44,119 | 43,115 |
| Amortisation | - | 400 | 400 | 400 |
| *Total cost of charitable activities* | 22,303 | 308,074 | 330,377 | 290,218 |

The independent examination fee included in accountancy amounted to £2,520 (2023: £2,400). £132 (2023: £307) was also paid to the independent examiners for other services provided.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

### 5 EMPLOYED STAFF COSTS AND NUMBERS

| Employed staff costs for the charity (single entity) were as follows: | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Salaries and wages | 161,035 | 155,595 |
| Social security costs | 5,309 | 4,281 |
| Pension | 2,761 | 2,454 |
| | 169,105 | 162,330 |

In addition, staff costs of £88,646 (2023: £80,773) are included within The Blackbird Café (EYCT) Ltd direct costs. The average number of employees in the subsidiary during the year was 7 (2023: 6).

No employee earned more than £60,000 during this or the prior year. The total number of employees during the year was 11 (2023: 11).

Key management received remuneration totalling £73,960 (2023: £83,373), paid to 4 employees (2023: 4 employees).

No trustee received any remuneration during this or the prior year.

### 6 NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY

The charity owns 100% of the issued share capital of The Blackbird Café (EYCT) Ltd, a company incorporated in England and Wales. The company donates profits to the parent charity.

The Blackbird Café (EYCT) Ltd prepares its accounts each year to 31 March. Its company registration number is 11911318. The results of the company for the year ended 31 March 2024 are summarised as follows:

| | 2024 | 2023 |
|---|---|---|
| | £ | £ |
| Turnover | 139,686 | 122,150 |
| Cost of sales | (35,471) | (31,794) |
| Administrative expenses | (95,146) | (88,772) |
| Management charge from parent charity | (13,053) | (13,691) |
| Taxation | 763 | - |
| Net (loss)/profit after tax | (3,221) | (12,107) |

The results above include intercompany sales of £2,957 and an intercompany management charge of £13,053, which have been eliminated in the consolidated accounts.

Taxation relates to the recognition of a deferred tax asset arising on the taxable losses of the Blackbird Café (EYCT) Ltd.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

### 7 INTANGIBLE FIXED ASSETS - CHARITY AND GROUP

| | Website £ |
|---|---|
| At 1 April 2023 and 31 March 2024 | 2,000 |
| AMORTISATION | |
| At 1 April 2023 | 1,200 |
| Charge for the year | 400 |
| At 31 March 2024 | 1,600 |
| NET BOOK VALUE | |
| At 31 March 2024 | 400 |
| At 1 April 2023 | 800 |

### 8 TANGIBLE FIXED ASSETS - CHARITY AND GROUP

| | Land and buildings £ | IT equipment £ | Furniture and equipment £ | Total £ |
|---|---|---|---|---|
| COST | | | | |
| At 1 April 2023 | 950,344 | 11,853 | 117,801 | 1,079,998 |
| Additions | - | - | 23,091 | 23,091 |
| Disposals | - | - | (774) | (774) |
| At 31 March 2024 | 950,344 | 11,853 | 140,118 | 1,102,315 |
| DEPRECIATION | | | | |
| At 1 April 2023 | 212,925 | 8,466 | 105,939 | 327,330 |
| Charge for the year | 28,957 | 1,694 | 13,468 | 44,119 |
| Disposals | - | - | (774) | (774) |
| At 31 March 2024 | 241,882 | 10,160 | 118,633 | 370,675 |
| NET BOOK VALUE | | | | |
| At 31 March 2024 | 708,462 | 1,693 | 21,485 | 731,640 |
| At 1 April 2023 | 737,419 | 3,387 | 11,862 | 752,668 |

### 9 FIXED ASSET INVESTMENTS

| | Group | | Charity | |
|---|---|---|---|---|
| | 2024 £ | 2023 £ | 2024 £ | 2023 £ |
| Investment in subsidiary undertaking | - | - | 100 | 100 |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

**10 DEBTORS**

| | Group | | Charity | |
|---|---|---|---|---|
| | 2024 | 2023 | 2024 | 2023 |
| | £ | £ | £ | £ |
| Trade debtors | 18,438 | 7,776 | 15,833 | 7,525 |
| Prepayments and accrued income | 5,712 | 10,454 | 4,809 | 9,466 |
| Other debtors | 806 | 168 | 14,109 | 13,228 |
| | 24,956 | 18,398 | 34,751 | 30,219 |

Other debtors (Group) includes a deferred tax asset of £763 (2023: £nil) that falls due after more than one year. This asset arises on the taxable losses of the subsidiary.

**11 CREDITORS: amounts falling due within one year**

| | Group | | Charity | |
|---|---|---|---|---|
| | 2024 | 2023 | 2024 | 2023 |
| | £ | £ | £ | £ |
| Trade creditors | 9,509 | 6,150 | 5,407 | 3,065 |
| Other taxation and social security | 7,077 | 5,207 | 1,765 | 1,023 |
| Other creditors | 19,672 | 14,058 | 15,985 | 11,423 |
| Deferred income | 32,836 | 14,258 | 32,636 | 13,005 |
| | 69,094 | 39,673 | 55,793 | 28,516 |

**12 MOVEMENT IN FUNDS - GROUP AND CHARITY**

| | At 1 April 2023 | Income | Expenditure | Transfers | At 31 March 2024 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **RESTRICTED FUNDS** | | | | | |
| Cycles4All | - | 3,837 | (3,837) | - | - |
| Sensory4All | - | 3,429 | (3,429) | - | - |
| Community Programme | - | 13,816 | (13,816) | - | - |
| Youth 4 Youth: I will fund | | 1,221 | (1,221) | - | - |
| | - | 22,303 | (22,303) | - | - |
| **UNRESTRICTED FUNDS** | | | | | |
| DESIGNATED FUNDS | | | | | |
| Property capital fund | 737,419 | - | (28,957) | - | 708,462 |
| Facility reserves | 3,054 | - | (2,706) | - | 348 |
| Volunteer led youth activity | 10,000 | - | (900) | - | 9,100 |
| | 750,473 | - | (32,563) | - | 717,910 |
| GENERAL FUNDS | 114,329 | 207,053 | (275,511) | 10,097 | 55,968 |
| **TOTAL CHARITY FUNDS** | 864,802 | 229,356 | (330,377) | 10,097 | 773,878 |
| Blackbird Café (EYCT) Ltd | (12,735) | 136,730 | (129,854) | (10,097) | (15,956) |
| **TOTAL GROUP FUNDS** | 852,067 | 366,086 | (460,231) | - | 757,922 |

Blackbird Café (EYCT) Ltd represents unrestricted funds.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

**12 MOVEMENT IN FUNDS (continued)**

**RESTRICTED FUNDS**

**Cycles4All**
This project provides an adapted cycling service which is fully inclusive for adults and children with a wide range of disabilities and access needs.

**Sensory4All**
This project provides a multi-sensory room and a range of focused sessions for babies, children and adults with and without physical and learning disabilities. Our guided sensory therapy work is led by an 'early years' qualified professional and focuses on supporting participants' development using music, sound, lighting, touch, taste and smell to stimulate different senses.

**Community Programme**

The One4all project strand provides a rich programme of activities for people with additional needs. Due to the bespoke nature of the weekly activities, and our expertise in the this of support, beneficiaries are attracted from the wider Hampshire area. Those with disabilities often face the most disadvantage, and an important element of our offer is a weekly lunch club, running on Mondays and Wednesdays, ensuring that beneficiaries are able to access an affordable, nutritious hot meal alongside inclusive activities.

The Connect2Thrive project strand addresses social inclusion within the local community, including the Nightingale estate, Velmore estate and Eastleigh town centres. Up to 56% of households in some streets within these areas are deprived in two or more dimensions (education, employment, health and housing) – Census data 2021. Connect2Thrive activities create opportunities for the local community to come together to enjoy social activities which improve health and wellbeing and provide positive solutions to the impact of the cost-of-living crisis, such as community cook-ups, which we piloted successfully in February.

The flagship activity in our Pixies Portfolio project strand is the popular weekly Little Pixies Stay and Play group. This afford local parents, carers and childminders the opportunity to meet together and engage in stimulating play with their children which is curated by an early years professional. This year we have trialled a new Pixies Plus activity, which provides affordable activity days for sibling groups up to the age of eight.

**Youth 4 Youth: I Will Fund, Wellbeing Champion**

The Wellbeing Champions Project, funded by Sovereign Neighbourhood Group's 'I Will Fund' is the first activity in a newly established project strand which focuses on youth-led social action. The project started in February 2024, and will lead to the setting up of a weekly youth club offer at Pavilion on the Park, which engages young people, aged 10-13 in learning about how to manage their own wellbeing. The regular weekly youth club will provide volunteer leadership opportunities for young people aged 16+.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

### 12 MOVEMENT IN FUNDS (continued)

**DESIGNATED FUNDS**

**Property Capital Fund**
The property capital fund represents the net book value of land and buildings.

**Facility Reserves and Volunteer Led Youth Activity Fund**
A legacy totalling £47,935 was received from Nigel Brown, a former Trustee with 22 years of service and treasurer for most of that period. The Nigel Brown Legacy fund is administered at the discretion of the Eastleigh Youth and Community Board of Trustees - £4,000 was designated for the part purchase of a powered bicycle; £10,000 to replace/repair essential equipment; and £10,000 to support volunteer led youth activity, reflecting Nigel's lifelong volunteering interests. The remaining amount of £23,935 was allocated to general reserves. The designated funds remaining reflect unspent amounts from the elements allocated to facilities and youth work.

**Transfers**
Fund transfers relate to management charges from the parent charity to the subsidiary.

### 13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| 2024 GROUP | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2024 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 400 | 400 |
| Tangible fixed assets | - | 708,462 | 23,178 | 731,640 |
| Current assets | - | 9,448 | 85,528 | 94,976 |
| Current liabilities | - | - | (69,094) | (69,094) |
| NET ASSETS | - | 717,910 | 40,012 | 757,922 |

| 2024 CHARITY | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2024 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 400 | 400 |
| Tangible fixed assets | - | 708,462 | 23,278 | 731,740 |
| Current assets | - | 9,448 | 88,083 | 97,531 |
| Current liabilities | - | - | (55,793) | (55,793) |
| NET ASSETS | - | 717,910 | 55,968 | 773,878 |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

### 13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| 2023 GROUP | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2023 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 800 | 800 |
| Tangible fixed assets | - | 737,419 | 15,249 | 752,668 |
| Current assets | - | 13,054 | 125,218 | 138,272 |
| Current liabilities | - | - | (39,673) | (39,673) |
| NET ASSETS | - | 750,473 | 101,594 | 852,067 |

| 2023 CHARITY | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2023 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 800 | 800 |
| Tangible fixed assets | - | 737,419 | 15,349 | 752,768 |
| Current assets | - | 13,054 | 126,696 | 139,750 |
| Current liabilities | - | - | (28,516) | (28,516) |
| NET ASSETS | - | 750,473 | 114,329 | 864,802 |

### 14 OPERATING LEASE COMMITMENTS

| The charity has total commitments under non-cancellable operating leases as follows: | 2024 £ | 2023 £ |
|---|---|---|
| Within 1 year | 864 | 864 |
| Within 1 -2 years | 720 | 720 |
| Within 2 - 5 years | - | 720 |
| | 1,584 | 2,304 |

### 15 PARENT CHARITY

Below are summarised results for Eastleigh Youth and Community Trust excluding income from the subsidiary company:

| | 2024 £ | 2023 £ |
|---|---|---|
| **Income** | | |
| Charitable activities | 229,356 | 214,721 |
| Management charge to subsidiary | 13,053 | 13,691 |
| | 242,409 | 228,412 |
| **Expenditure** | | |
| Charitable activities | 333,333 | 290,218 |
| **(Deficit)/surplus for the year** | (90,924) | (61,806) |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

### 16 RELATED PARTY TRANSACTIONS

During the year, hire income, at a rate determined on a commercial basis, was received from a number of organisations with which individual Trustees are connected.

During the year, one trustee was reimbursed £40 for expenses incurred on behalf of the charity.

Trustees made donations totalling £1,100 to EY&CT during the year (2023: £1,100).

### 17 PRIOR YEAR MOVEMENT IN FUNDS - GROUP AND CHARITY

| | At 1 April 2022 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2023 £ |
|---|---|---|---|---|---|
| **RESTRICTED FUNDS** | | | | | |
| Cycles4All | - | 1,713 | (1,713) | - | - |
| Sensory4All | - | 750 | (750) | - | - |
| One4All - Social Inclusion | - | 7,399 | (7,399) | - | - |
| HCC Playscheme | | 1,000 | (1,000) | - | - |
| Jubilee | | 9,075 | (9,075) | - | - |
| Kickstart | | 13,386 | (13,386) | - | - |
| | - | 33,323 | (33,323) | - | - |
| **UNRESTRICTED FUNDS** | | | | | |
| DESIGNATED FUNDS | | | | | |
| Property capital fund | 766,377 | - | (28,958) | - | 737,419 |
| Facility reserves | 3,054 | - | - | - | 3,054 |
| Volunteer led youth activity | 10,000 | - | - | - | 10,000 |
| | 779,431 | - | (28,958) | - | 750,473 |
| GENERAL FUNDS | 147,177 | 181,398 | (227,937) | 13,691 | 114,329 |
| | | | | | - |
| **TOTAL CHARITY FUNDS** | 926,608 | 214,721 | (290,218) | 13,691 | 864,802 |
| Blackbird Café (EYCT) Ltd | (628) | 122,150 | (120,566) | (13,691) | (12,735) |
| **TOTAL GROUP FUNDS** | 925,980 | 336,871 | (410,784) | - | 852,067 |

### 18 CONTINGENT LIABILITY

The Charity has received a claim from its water supplier for over £10,000 in relation to past usage. This amount is disputed for a number of reasons and is not in line with any past usage. Provision has been made in the accounts for "normal" water usage but not for any element of the excess claims received from the supplier, as it is not possible to quantify what, if any, additional charges will be agreed when the dispute is resolved.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024 (continued)

**19 GOING CONCERN**

As explained in the Trustee Report, despite the award of a major grant, our income from other sources has been generally disappointing in the period from 1 April 2024. For the first half of the current financial year, we were able to make cost savings to offset the lower than expected income but our latest forecast shows that we are unlikely to be able to sustain this in the second half of the year and, without making significant changes to our cost base and operations, will end the year with insufficient unrestricted resources to meet our obligations.

We are fully committed to making the changes we need to so that the Charity can continue to deliver benefit to our community and believe it is appropriate to continue to prepare accounts on a going concern basis. However, we do not yet have a detailed, fully-costed plan covering the next 12 months which demonstrates with reasonable certainty that we can make the savings required or generate additional unrestricted income. We also have a possible additional liability in respect of the claim disclosed in Note 18. As a result, there is currently material uncertainly about our ability to continue to meet all obligations as they fall due.

**EASTLEIGH YOUTH & COMMUNITY TRUST**

England & Wales - Charity number 1154430

# Accounts

# EASTLEIGH YOUTH & COMMUNITY TRUST

**COMPANY NUMBER: 08576533**

# REPORTS AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

# EASTLEIGH YOUTH AND COMMUNITY TRUST
# (Company limited by guarantee and not having share capital)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

### REFERENCE AND ADMINISTRATIVE INFORMATION

**STATUS**
The organisation is a charitable company limited by guarantee, incorporated on 19 June 2013 and registered as a charity on 1 November 2013.

| | |
|---|---|
| **REGISTERED COMPANY NUMBER:** | 8576533 |
| **REGISTERED CHARITY NUMBER:** | 1154430 |

**TRUSTEES / DIRECTORS**

The following served as trustees and are also directors of the charitable company:

Steven Everett
Devan Kandiah
David Bowring (resigned 6 September 2022)
Philip Harding
Steve Phillips
Shirley Anderson
Susan Barratt
Robert Wayman (appointed 14 April 2022)
Chloe Gillam (appointed 26 April 2022)

| | |
|---|---|
| **PRINCIPAL ADDRESS AND REGISTERED OFFICE:** | Pavilion on the Park<br>1 Kingfisher Road<br>Eastleigh<br>Hampshire<br>SO90 9LH |
| **ACCOUNTANTS:** | Knight Goodhead Limited<br>7 Bournemouth Road<br>Chandler's Ford<br>Eastleigh<br>Hampshire<br>SO53 3DA |

# EASTLEIGH YOUTH AND COMMUNITY TRUST
# (Company limited by guarantee and not having share capital)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees and the directors of the charitable company, present their report and the accounts of the charity and its wholly owned subsidiary for the year ended 31 March 2023.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The charitable company is limited by guarantee and does not have a share capital. Members of the charity guarantee to contribute an amount not exceeding £1, to the charity in the event of winding up. The charity has one wholly-owned trading subsidiary, The Blackbird Cafe (EYCT) Ltd.

Governing Document

The company was incorporated on 19 June 2013 under a Memorandum of Association, which established the objects and powers of the charitable company and it is governed under its articles of association.

Trustees

The Board of trustees has met quarterly in the past. In a written resolution dated 13 June 2022, the trustees voted to reduce the number of meetings per year to three. Any key decisions or issues are brought by the Chair to trustees' attention in between scheduled meetings, for a vote by electronic resolution if necessary. The Chair, Treasurer and CEO also ensure that trustees/directors are kept informed of any relevant developments in the now larger gap between scheduled meetings.

The Board of trustees has sub-committees and panels which meet as required. During the year ended 31 March 2023, meetings were held of the Finance and Resources Sub-Committee and a Nursery Exploratory Sub-Committee. A Grants Sub-Committee was established in June 2023.

Trustees may appoint a person who is willing to act as a trustee, either to fill a vacancy or as an additional trustee. Each year, one third of the trustees retire and are subject to re-election by the members as set out in the Articles of Association paragraphs 24 and 25.

Risk Management

The trustees review the risks that are faced by the charity and have established a risk process to ensure that they are dynamically monitored and managed. New risks are evaluated when they arise, and all risks are re-evaluated before each board meeting. The order and importance of risks identified changes after most reviews, and all risks are effectively managed according to their perceived impact and the probability of their occurrence.

Our major concern is currently the effect of rapid inflation on costs and wage expectations, most of which are largely outside our control. In addition, the deferral of non safety-critical expenditure on our buildings and equipment over, and following, the Covid-19 pandemic period has meant that many repairs are now becoming urgent and there is consequently a higher risk of unexpected issues and breakdowns. While our current fixed price energy contract has assisted in keeping overall costs down, this comes to an end in 2024 and the additional utility costs will present a further challenge.

With the continuing Cost Of Living Crisis, and the consequential reduction in the disposable income of our customers and beneficiaries, maintaining income at previous levels continues to be a significant challenge. The gap between our hire income and the cost of the delivery of our charitable services means that we must continue to spend significant resources on applying for additional funding to

enable us to return to a break-even position, whilst keeping costs affordable for our beneficiaries.

Our current strategy is to strengthen our staff team marketing and fundraising expertise in addition to the grant development expertise and to apply for major grant funding for a five-year period to help us build a sustainable model of delivery, which addresses retention and development of staff and quality of service delivery. We are also working hard on cost-saving measures where possible and on seeking new forms of income.

Previous concerns over the viability of the Cafe have now reduced, as we have continued to expand the business which is now registered for VAT. Flood barriers were installed at vulnerable access points to the building by Eastleigh Borough Council (the Trust's landlord) during 2022, and these have significantly mitigated the risk of flooding causing major damage to the building. Further planned longer term actions include the excavation of a drainage pond by the council to capture the run-off from the gully during adverse weather conditions.

The overall risks and their impact generally reduced over the year ended 31 March 2023, a factor which may be due to the closer monitoring of situations and the enthusiasm and competence of our new team of staff. However, the risk of failing to reach a long-term sustainable position has increased since year end with the effects of inflation on both our costs and the ability of our customers to pay. Our consideration of our going concern position is considered further in the Financial Review section below.

**OBJECTIVES AND ACTIVITIES**

The objectives of the charity are:

- To help and educate children and young people through their leisure time activities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved; and
- To further or benefit the residents of Eastleigh and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

**ACHIEVEMENTS AND PERFORMANCE**

Public Benefit

The Pavilion on the Park and the inclusive and varied activities which take place benefit the public in many ways. The charity's key focus is on involving more local people in volunteering and more young people and local residents from all backgrounds in its activities. The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities. Throughout the year ended 31 March 2023, the charity remained focussed on providing benefit to the public.

# EASTLEIGH YOUTH AND COMMUNITY TRUST
# (Company limited by guarantee and not having share capital)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

Review of the year

The Pavilion on the Park is an inclusive community venue situated in parkland on the edge of the Aviary estate in Eastleigh. It is run by Eastleigh Youth and Community Trust who work with the local community, trusted hirers and other system partners to create opportunities for local people to lead active, flourishing and connected lives through participation in centre-based activities.

In this way, the Trust fulfils its core charitable objectives as laid out in the Memorandum of Association of improving the conditions of life for all residents of the neighbourhood, and in particular, the development and life chances of children and young people, by providing facilities and services in the interests of education, social welfare, recreation and leisure.

The venue functions as a community hub providing community services, facilities hire and a popular, dog friendly community café. The trust-led programme of activities includes Cycles4all, which offers adapted bikes for hire so people with a wide range of access needs can experience the freedom of cycling; Sensory4all providing sensory play and therapy sessions for babies, children and adults with additional needs; Little Pixies, a weekly stay and play group led by an early years trained professional and a new, inclusive One4all programme of social and recreational activities for adults with additional needs. Regular weekly hirers include Thrive Church, Romsey Community Services and One Community who, between them, provide much needed and valued services including a lunch club and community fridge, a community pantry, holiday activities for children and families to address food poverty, and a day centre for older people. Other main hirers include Aspire Martial Arts, the Scouts and a local baton twirling group, all of whom serve the needs and interests of local people. Ad hoc hirers are many and include weekly groups and classes, family parties and large-scale cultural celebrations and community events.

The majority of the staff and volunteer team are drawn from the immediate local community and bring shared insight, lived experiences and connections which enhance the Trust's ability to engage effectively with the local community. Their dedication to the charitable purpose and collective fundraising efforts contribute hugely to the success of the charity.

The Blackbird Café operates as a trading subsidiary of Eastleigh Youth & Community Trust, and it attracts a different audience from further afield who might not otherwise engage with the charity. These include families with young children, the active retired, dog walkers, lunching professionals, and general park users. The café offers a friendly, affordable and high-quality service and attracts many group drop-ins and bookings, for example the Park Run community on a Saturday, a monthly meet-up group for Dachshunds and their owners, and Vivid staff for breakfast meetings. The surplus raised by the café is an important source of additional income for the charity.

The year ended 31 March 2023 was one in which we consolidated our service delivery and reconnected with the local community. We enticed people to come together again through a major grant-funded Jubilee celebration event in June 2022 and a series of smaller family and community offerings. We built up numbers in Little Pixies to 40+ children per session and developed positive relationships with support organisations, such as Purple Oaks and Locks Heath Day Services, who bring adults with additional needs to the popular One4all programme. Wednesday is a particularly joyous day, with up to 50 people in Jukebox Jam – a singalong music and dance session – and a wholesome lunch cooked by our inhouse volunteer team. Private bookings for parties and cultural gatherings have gathered momentum, and we have been pleased to welcome the Afghani Shia Association for a

six-day festival as well as African and Asian community events. This confirms our centre's popularity as a venue option for larger groups from further afield.

This year has been particularly tough for the communities we serve, with the Cost-of-Living crisis exacerbating food and fuel poverty. This has also increased our operational costs and reduced our ability to recoup those costs from hire fees and activity charges to our beneficiaries. The ongoing success and viability of our charity relies on increasing our income from grants and donations. This income stream reduced in 2022-23, in part due to the sudden departure of the Executive Director in November 2022 due to unavoidable personal reasons. This left the post vacant until April 2023 when we were able to recruit a replacement and re-focus the staff team.

The Trust's strategy for the current financial year, led by the newly recruited Chief Executive Officer, is to secure large-scale and longer-term funding so that we can invest in new equipment, recruit and retain staff through payment of the living wage and increased employee benefits, and develop and enrich our programme in partnership with the community we serve.

## FINANCIAL REVIEW

### Financial Review

During the year, the charity and its subsidiary made a consolidated deficit of £73,913 (2022: surplus of £7,258). This reflects a challenging year for the Charity as we saw changes in management and increased costs for staff and utilities. Grant income, donations and fundraising were all lower than in 2021-22 but there were more encouraging signs elsewhere as income from the Café, building hire and other projects increased. We enter 2023-24 with advance grant funding of £3,840 and a reasonably healthy bank balance.

Total funds at 31 March 2023 of £852,067 comprise only unrestricted funds, including the designated property capital fund of £737,419. Free reserves amounted to £101,594 at the end of the year (2022: £146,549). This was marginally above the range of 3-6 months' expenditure (excluding depreciation) which the trustees aim to achieve.

### Post balance sheet events and going concern

Growing service income levels and accessing the grants we need remains challenging for the charity and its subsidiary during the current financial year as we invest in new activities and seek to bring more to our local community. While our results in the first half of the year exceeded our original budget, there is a need for investment in our people and assets in the second half of the year and we are likely to record an overall deficit, which is higher than we originally planned and will take our reserves below the level we seek to maintain. The key reason for this is the time it has taken to build our staff team and develop a clear vision of our strategy to share with grant and other funders. With the new team in place, we are now ready to submit applications which we can be confident have a high chance of success, although no grant income is ever certain until it has been awarded.

Our revised 2023-24 budget and initial forecasts for 2024-25 show that, under any reasonably likely scenario, we will be able to remain open and to meet our obligations as they fall due for at least one year from the date of these accounts and the accounts have therefore been prepared on a going

concern basis. There are always risks in any forecasts and, while we have assumed only modest levels of grant and other income and tried to anticipate likely increases in costs, it is possible that we will not achieve the income levels forecast or incur unexpected costs.

In the longer term, we will only be able to maintain our current activities if we are awarded higher levels of grant income and can also increase income from other sources. In addition to our immediate activities to cut costs and maximise grant and hire income, we are also working on a detailed plan to ensure that we are sustainable in the longer term. The cash and reserves we have give us time to do this and we are pursuing a number of ideas. However, there remains the risk that we are unable to obtain the grant income we need or that the impact of the current cost of living crisis on demands for our premises and activities, coupled with high cost inflation mean that it is not possible to continue, at least at our current level of operations.

Reserves policy

The trustees monitor and review the level of reserves held by the charity in line with the guidance set out by the Charity Commission. The trustees consider that the aim should be to build up the free reserves of the charity to equal approximately three to six months expenditure. As reported above, we achieved this during the year ended 31 March 2023 but expect to be unable to do so in the current year.

**DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP).

The directors are required to prepare the report of the trustees and financial statements for each financial period, which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including income and expenditure for the period. In preparing those financial statements accounts, the directors are required to: -

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

## EASTLEIGH YOUTH AND COMMUNITY TRUST
## (Company limited by guarantee and not having share capital)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

This report has been prepared in accordance with the small companies regime under section 419(2) of the Companies Act 2006, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (second edition - October 2019).

Signed and approved on behalf of the trustees on 7 November 2023



S Everett
Trustee

# INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF EASTLEIGH YOUTH & COMMUNITY TRUST

I report on the consolidated accounts for the year ended 31 March 2023 set out on pages 9 to 21.

**Responsibilities and basis of report**

As the charity's trustees of the 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 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 charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's report**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

(1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

(2) the accounts do not accord with those accounting records; or

(3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

(4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities

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.

7 NOVEMBER 2023

J E Harris FCCA

Knight Goodhead Limited
Chartered Accountants

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

## EASTLEIGH YOUTH & COMMUNITY TRUST

(Company limited by guarantee and not having a share capital)

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023 (Including Income and Expenditure Account)

| | Notes | Restricted funds £ | Unrestricted funds £ | 2023 Total £ | 2022 Total £ |
|---|---|---|---|---|---|
| INCOME | | | | | |
| Charitable activities | 3 | 33,323 | 181,398 | 214,721 | 249,338 |
| Trading subsidiary - Blackbird Café | 6 | - | 122,150 | 122,150 | 73,502 |
| **TOTAL INCOME** | | **33,323** | **303,548** | **336,871** | **322,840** |
| EXPENDITURE | | | | | |
| Charitable activities | 4 | 33,323 | 256,895 | 290,218 | 247,547 |
| Trading subsidiary - Blackbird Café | 6 | - | 120,566 | 120,566 | 68,035 |
| **TOTAL EXPENDITURE** | | **33,323** | **377,461** | **410,784** | **315,582** |
| **NET INCOME FOR THE YEAR** | | **-** | **(73,913)** | **(73,913)** | **7,258** |
| TRANSFERS BETWEEN FUNDS | 12 | - | - | - | - |
| **NET MOVEMENT IN FUNDS** | | **-** | **(73,913)** | **(73,913)** | **7,258** |
| Funds at 1 April 2022 | 18 | - | 925,980 | 925,980 | 918,722 |
| **FUNDS AT 31 MARCH 2023** | 12 | **-** | **852,067** | **852,067** | **925,980** |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the financial statements

## EASTLEIGH YOUTH & COMMUNITY TRUST
(Company limited by guarantee and not having a share capital)

## PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022 (Including Income and Expenditure Account)

| | Notes | Restricted funds £ | Unrestricted funds £ | 2022 Total £ |
|---|---|---|---|---|
| INCOME | | | | |
| Charitable activities | 3 | 48,495 | 200,843 | 249,338 |
| Trading subsidiary - Blackbird Café | | - | 73,502 | 73,502 |
| **TOTAL INCOME** | | **48,495** | **274,345** | **322,840** |
| EXPENDITURE | | | | |
| Charitable activities | 4 | 48,495 | 199,052 | 247,547 |
| Trading subsidiary - Blackbird Café | | - | 68,035 | 68,035 |
| **TOTAL EXPENDITURE** | | **48,495** | **267,087** | **315,582** |
| **NET INCOME FOR THE YEAR** | | **-** | **7,258** | **7,258** |
| TRANSFERS BETWEEN FUNDS | 12 | - | - | - |
| **NET MOVEMENT IN FUNDS** | | **-** | **7,258** | **7,258** |
| Funds at 1 April 2021 | | - | 918,722 | 918,722 |
| **FUNDS AT 31 MARCH 2022** | 12 | **-** | **925,980** | **925,980** |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

**EASTLEIGH YOUTH & COMMUNITY TRUST** **Company number: 08576533**

(Company limited by guarantee and not having a share capital)

## CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2023

| | | Group | | Charity | |
|---|---|---|---|---|---|
| | | 2023 | 2022 | 2023 | 2022 |
| | Notes | £ | £ | £ | £ |
| **FIXED ASSETS** | | | | | |
| Intangible fixed assets | 7 | 800 | 1,200 | 800 | 1,200 |
| Tangible fixed assets | 8 | 752,668 | 792,390 | 752,668 | 792,390 |
| Investments | 9 | - | - | 100 | 100 |
| | | 753,468 | 793,590 | 753,568 | 793,690 |
| **CURRENT ASSETS** | | | | | |
| Other debtors | 10 | 18,398 | 27,963 | 30,219 | 29,517 |
| Cash at bank and in hand | | 119,874 | 156,145 | 109,531 | 148,380 |
| | | 138,272 | 184,108 | 139,750 | 177,897 |
| **CREDITORS:** amounts falling due within one year | 11 | (39,673) | (51,718) | (28,516) | (44,979) |
| **NET CURRENT ASSETS** | | 98,599 | 132,390 | 111,234 | 132,918 |
| **NET ASSETS** | 13 | 852,067 | 925,980 | 864,802 | 926,608 |
| **FUNDS** | | | | | |
| Restricted funds | 12 | - | - | - | - |
| Unrestricted funds | | | | | |
| General funds | 12 | 101,594 | 146,549 | 114,329 | 147,177 |
| Designated funds | 12 | 750,473 | 779,431 | 750,473 | 779,431 |
| **TOTAL FUNDS** | | 852,067 | 925,980 | 864,802 | 926,608 |

For the financial year ended 31 March 2023, the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the period and of its income and expenditure for the financial period, in accordance with the requirements of section 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 7 November 2023 and signed on its behalf by:

S Barratt, Trustee

## EASTLEIGH YOUTH & COMMUNITY TRUST

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

### 1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (second edition - October 2019), and the Companies Act 2006.

The charity meets the definition of the 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 note.

The accounts have been prepared on the going concern basis. While there are no material uncertainties about the charity's ability to continue for the next 12 months, it is facing longer term challenges as explained further in the risk and financial review sections of the Trustee Report.

b) Consolidation

The charity owns 100% of the issued share capital of The Blackbird Café (EYCT) Ltd, a company incorporated in England and Wales. The results of that company have been consolidated in these accounts using the acquisition method of accounting.

c) Income

Legacy income is included in full in the Statement of Financial Activities when receipt is probable and can be reliably quantified.

Grant income and donations are recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Investment income is recognised on an accruals basis.

Income from services provided is recognised when the service has been performed, net of VAT where appropriate.

d) Expenditure

Expenditure is recognised in the period in which it is incurred. Resources expended include attributable VAT which cannot be recovered.

e) Fund accounting

Funds held by the charity are either:

| | |
|---|---|
| Unrestricted general funds | Funds which can be used in accordance with the charitable objects at the discretion of the trustees. |
| Designated funds | Funds which are set aside for specific purposes by the trustees to be used in accordance with the charitable objects. |

e) Fund accounting (continued)

| | |
|---|---|
| Restricted funds | Funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purpose. |

f) Intangible fixed assets

Intangible assets are stated in the balance sheet at cost less amortisation.

Amortisation is provided to spread the cost over the estimated useful life of the asset.

g) Tangible fixed assets

Fixed assets are capitalised where the purchase price exceeds £500. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

| | |
|---|---|
| Land and buildings | over 20 - 35 years |
| Furniture and equipment | 25% straight line |
| IT equipment | 7 years straight line |

h) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## 2 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 19 June 2013 in England and Wales and was registered on 1 November 2013 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Pavilion on the Park, 1 Kingfisher Road, Eastleigh, Hampshire, SO50 9LH.

## 3 INCOME FROM CHARITABLE ACTIVITIES

| | Restricted funds £ | Unrestricted funds £ | 2023 Total £ | 2022 Total £ |
|---|---|---|---|---|
| Hire of building | - | 143,825 | 143,825 | 134,380 |
| Grant income | 30,860 | 2,484 | 33,344 | 69,687 |
| Cycles4All | 1,713 | 10,822 | 12,535 | 12,870 |
| Sensory4All | 750 | 8,380 | 9,130 | 8,097 |
| Fundraising and donations | - | 8,585 | 8,585 | 21,381 |
| CJRS income | - | - | - | 132 |
| Other projects | - | 7,302 | 7,302 | 2,791 |
| *Total* | 33,323 | 181,398 | 214,721 | 249,338 |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

### 4 CHARITABLE ACTIVITIES EXPENDITURE

| | Restricted funds | Unrestricted funds | 2023 Total | 2022 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Wages and salaries (see note 5) | 26,777 | 135,553 | 162,330 | 115,327 |
| Activity and project expenses | 3,476 | 5,866 | 9,342 | 10,532 |
| Light and heat | - | 10,826 | 10,826 | 7,814 |
| Rates and water | - | 2,649 | 2,649 | 3,637 |
| Office supplies, printing and postage | - | 7,548 | 7,548 | 6,769 |
| Training | - | 2,892 | 2,892 | 1,785 |
| Licenses and subscriptions | - | 2,694 | 2,694 | 2,738 |
| Telephone | - | 1,375 | 1,375 | 1,942 |
| Insurance | - | 3,083 | 3,083 | 2,649 |
| Cleaning supplies | - | 2,728 | 2,728 | 2,268 |
| Project printing, copying and design | 933 | - | 933 | - |
| Maintenance and equipment | 2,135 | 18,408 | 20,543 | 28,666 |
| Legal and professional fees | - | 5,860 | 5,860 | 3,306 |
| Accountancy | - | 2,707 | 2,707 | 2,746 |
| Travel expenses | - | 242 | 242 | 87 |
| Bookkeeping and payroll costs | - | 10,176 | 10,176 | 7,441 |
| Bad debt provision | - | (223) | (223) | 1,721 |
| Bank charges | 2 | 802 | 804 | 552 |
| Fundraising | - | 194 | 194 | 3,032 |
| Entertaining | - | - | - | 103 |
| Depreciation | - | 43,115 | 43,115 | 44,032 |
| Amortisation | - | 400 | 400 | 400 |
| *Total cost of charitable activities* | 33,323 | 256,895 | 290,218 | 247,547 |

The independent examination fee included in accountancy amounted to £2,400 (2022: £2,340). £307 (2022: £406) was also paid to the independent examiners for other services provided.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

### 5 EMPLOYED STAFF COSTS AND NUMBERS

| Employed staff costs for the charity (single entity) were as follows: | 2023<br>£ | 2022<br>£ |
|---|---|---|
| Salaries and wages | 155,595 | 111,249 |
| Social security costs | 4,281 | 2,220 |
| Pension | 2,454 | 1,858 |
| | 162,330 | 115,327 |

In addition, staff costs of £80,773 (2022: £45,592) are included within The Blackbird Café (EYCT) Ltd direct costs. The average number of employees in the subsidiary during the year was 6 (2022: 3).

No employee earned more than £60,000 during this or the prior year. The total number of employees during the year was 11 (2022: 9).

Key management received remuneration totalling £83,373 (2022: £58,001), paid to 4 employees (2022: 3 employees).

No trustee received any remuneration during this or the prior year.

### 6 NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY

The charity owns 100% of the issued share capital of The Blackbird Café (EYCT) Ltd, a company incorporated in England and Wales. The company donates profits to the parent charity.

The Blackbird Café (EYCT) Ltd prepares its accounts each year to 31 March. Its company registration number is 11911318. The results of the company for the year ended 31 March 2023 are summarised as follows:

| | 2023<br>£ | 2022<br>£ |
|---|---|---|
| Turnover | 122,150 | 73,502 |
| Cost of sales | (31,794) | (15,877) |
| Administrative expenses | (88,772) | (52,326) |
| Management charge from parent charity | (13,691) | (6,785) |
| Taxation | - | 168 |
| Net loss profit after tax | (12,107) | (1,318) |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

### 7 INTANGIBLE FIXED ASSETS - CHARITY AND GROUP

| | Website £ |
|---|---|
| COST | |
| At 1 April 2022 and 31 March 2023 | 2,000 |
| AMORTISATION | |
| At 1 April 2022 | 800 |
| Charge for the year | 400 |
| At 31 March 2023 | 1,200 |
| NET BOOK VALUE | |
| At 31 March 2023 | 800 |
| At 1 April 2022 | 1,200 |

### 8 TANGIBLE FIXED ASSETS - CHARITY AND GROUP

| | Land and buildings £ | IT equipment £ | Furniture and equipment £ | Total £ |
|---|---|---|---|---|
| COST | | | | |
| At 1 April 2022 | 950,344 | 11,853 | 125,559 | 1,087,756 |
| Additions | - | - | 3,390 | 3,390 |
| Disposals | - | - | (11,148) | (11,148) |
| At 31 March 2023 | 950,344 | 11,853 | 117,801 | 1,079,998 |
| DEPRECIATION | | | | |
| At 1 April 2022 | 183,967 | 6,773 | 104,626 | 295,366 |
| Charge for the year | 28,958 | 1,693 | 12,461 | 43,112 |
| Disposals | - | - | (11,148) | (11,148) |
| At 31 March 2023 | 212,925 | 8,466 | 105,939 | 327,330 |
| NET BOOK VALUE | | | | |
| At 31 March 2023 | 737,419 | 3,387 | 11,862 | 752,668 |
| At 1 April 2022 | 766,377 | 5,080 | 20,933 | 792,390 |

### 9 FIXED ASSET INVESTMENTS

| | Group | | Charity | |
|---|---|---|---|---|
| | 2023 £ | 2022 £ | 2023 £ | 2022 £ |
| Investment in subsidiary undertaking | - | - | 100 | 100 |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

### 10 DEBTORS

| | Group | | Charity | |
|---|---|---|---|---|
| | 2023 | 2022 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Trade debtors | 7,776 | 13,220 | 7,525 | 12,193 |
| Prepayments and accrued income | 10,454 | 14,575 | 9,466 | 14,080 |
| Other debtors | 168 | 168 | 13,228 | 3,244 |
| | 18,398 | 27,963 | 30,219 | 29,517 |

### 11 CREDITORS: amounts falling due within one year

| | Group | | Charity | |
|---|---|---|---|---|
| | 2023 | 2022 | 2023 | 2022 |
| | £ | £ | £ | £ |
| Trade creditors | 6,150 | 6,486 | 3,065 | 4,408 |
| Other taxation and social security | 5,207 | 3,124 | 1,023 | 2,233 |
| Other creditors | 14,058 | 12,665 | 11,423 | 9,997 |
| Deferred income | 14,258 | 29,443 | 13,005 | 28,341 |
| | 39,673 | 51,718 | 28,516 | 44,979 |

### 12 MOVEMENT IN FUNDS - GROUP AND CHARITY

| | At 1 April 2022 | Income | Expenditure | Transfers | At 31 March 2023 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **RESTRICTED FUNDS** | | | | | |
| Cycles4All | - | 1,713 | (1,713) | - | - |
| Sensory4All | - | 750 | (750) | - | - |
| One4All - Social Inclusion | - | 7,399 | (7,399) | - | - |
| HCC Playscheme | | 1,000 | (1,000) | - | - |
| Jubilee | - | 9,075 | (9,075) | - | - |
| Kickstart | - | 13,386 | (13,386) | - | - |
| | - | 33,323 | (33,323) | - | - |
| **UNRESTRICTED FUNDS** | | | | | |
| DESIGNATED FUNDS | | | | | |
| Property capital fund | 766,377 | - | (28,958) | - | 737,419 |
| Facility reserves | 3,054 | - | - | - | 3,054 |
| Volunteer led youth activity | 10,000 | - | - | - | 10,000 |
| | 779,431 | - | (28,958) | - | 750,473 |
| GENERAL FUNDS | 147,177 | 181,398 | (227,937) | 13,691 | 114,329 |
| **TOTAL CHARITY FUNDS** | 926,608 | 214,721 | (290,218) | 13,691 | 864,802 |
| Blackbird Café (EYCT) Ltd | (628) | 122,150 | (120,566) | (13,691) | (12,735) |
| **TOTAL GROUP FUNDS** | 925,980 | 336,871 | (410,784) | - | 852,067 |

Blackbird Café (EYCT) Ltd represents unrestricted funds.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

### 12 MOVEMENT IN FUNDS (continued)

**RESTRICTED FUNDS**

**Cycles4All**
This project provides an adapted cycling service which is fully inclusive for adults and children with a wide range of disabilities and access needs.

**Sensory4All**
This project provides a multi-sensory room and a range of focused sessions for babies, children and adults with and without physical and learning disabilities. Our guided sensory therapy work is led by an 'early years' qualified professional and focuses on supporting participants' development using music, sound, lighting, touch, taste and smell to stimulate different senses.

**One4All**
This project addresses social inclusion within our local community including the Nightingale estate, the Velmore estate and Eastleigh town centre estates. Up to 56% of households in some streets within these areas are deprived in two or more dimensions (education, employment, health and housing) – Census data 2021. As such, they have been identified by Eastleigh Borough Council as priority areas for community engagement and support. The One4all programme also provides a rich programme of activities for adults with additional needs. Our considerable expertise in this field of support draws beneficiaries from the wider Hampshire area.

**HCC Playscheme**
This project provides playschemes during the school holidays

**Jubilee**
In June 2022, we held a Platinum Jubilee Jamboree where the community came together to celebrate the late Queen's reign. It was aimed at all generations in the wider community and was a great success.

**Kickstart**
We employed two young people on the Government's Kickstarter programme, each for a placement of six months. Both individuals have remained with the organisation, one as a Business Administration apprentice and one as a member of the site team.

**DESIGNATED FUNDS**

**Property Capital Fund**
The property capital fund represents the net book value of land and buildings.

**Facility Reserves and Volunteer Led Youth Activity Fund**
A legacy totalling £47,935 was received from Nigel Brown, a former Trustee with 22 years of service and treasurer for most of that period. The Nigel Brown Legacy fund is administered at the discretion of the Eastleigh Youth and Community Board of Trustees - £4,000 was designated for the part purchase of a powered bicycle; £10,000 to replace/repair essential equipment; and £10,000 to support volunteer led youth activity, reflecting Nigel's lifelong volunteering interests. The remaining amount of £23,935 was allocated to general reserves. The designated funds remaining reflect unspent amounts from the elements allocated to facilities and youth work.

**Transfers**
Fund transfers relate to management charges from the parent charity to the subsidiary.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

### 13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| 2023 GROUP | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2023 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 800 | 800 |
| Tangible fixed assets | - | 737,419 | 15,249 | 752,668 |
| Current assets | - | 13,054 | 125,218 | 138,272 |
| Current liabilities | - | - | (39,673) | (39,673) |
| NET ASSETS | - | 750,473 | 101,594 | 852,067 |

| 2023 CHARITY | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2023 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 800 | 800 |
| Tangible fixed assets | - | 737,419 | 15,349 | 752,768 |
| Current assets | - | 13,054 | 126,696 | 139,750 |
| Current liabilities | - | - | (28,516) | (28,516) |
| NET ASSETS | - | 750,473 | 114,329 | 864,802 |

| 2022 GROUP | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2022 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 1,200 | 1,200 |
| Tangible fixed assets | - | 766,377 | 26,013 | 792,390 |
| Current assets | - | 13,054 | 171,054 | 184,108 |
| Current liabilities | - | - | (51,718) | (51,718) |
| NET ASSETS | - | 779,431 | 146,549 | 925,980 |

| 2022 CHARITY | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2022 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 1,200 | 1,200 |
| Tangible fixed assets | - | 766,377 | 26,113 | 792,490 |
| Current assets | - | 13,054 | 164,843 | 177,897 |
| Current liabilities | - | - | (44,979) | (44,979) |
| NET ASSETS | - | 779,431 | 147,177 | 926,608 |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

### 14 OPERATING LEASE COMMITMENTS

| The charity has total commitments under non-cancellable operating leases as follows: | 2023 £ | 2022 £ |
|---|---|---|
| Within 1 year | 864 | 864 |
| Within 1 -2 years | 720 | 720 |
| Within 2 - 5 years | 720 | 1,440 |
| | 2,304 | 3,024 |

### 15 PARENT CHARITY

Below are summarised results for Eastleigh Youth and Community Trust excluding income from the subsidiary company:

| | 2023 £ | 2022 £ |
|---|---|---|
| **Income** | | |
| Charitable activities | 214,721 | 249,338 |
| Management charge to subsidiary | 13,691 | 6,785 |
| | 228,412 | 256,123 |
| **Expenditure** | | |
| Charitable activities | 290,218 | 247,547 |
| **(Deficit)/surplus for the year** | (61,806) | 8,576 |

### 16 RELATED PARTY TRANSACTIONS

During the year, hire income, at a rate determined on a commercial basis, was received from a number of organisations with which individual Trustees are connected.

Trustees made donations totalling £1,100 to EY&CT during the year.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023 (continued)

### 17 PRIOR YEAR MOVEMENT IN FUNDS - GROUP AND CHARITY

| | At 1 April 2021 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2022 £ |
|---|---|---|---|---|---|
| **RESTRICTED FUNDS** | | | | | |
| Cycles4All | - | 19,475 | (19,475) | - | - |
| Sensory4All | - | 8,905 | (8,905) | - | - |
| One4All | - | 13,533 | (13,533) | - | - |
| HCC Playscheme | | 6,582 | (6,582) | - | - |
| | - | 48,495 | (48,495) | - | - |
| **UNRESTRICTED FUNDS** | | | | | |
| DESIGNATED FUNDS | | | | | |
| Property capital fund | 795,335 | - | (28,958) | - | 766,377 |
| Facility reserves | 3,054 | - | - | - | 3,054 |
| Volunteer led youth activity | 10,000 | - | - | - | 10,000 |
| | 808,389 | - | (28,958) | - | 779,431 |
| GENERAL FUNDS | 109,643 | 200,843 | (170,094) | 6,785 | 147,177 |
| **TOTAL CHARITY FUNDS** | 918,032 | 249,338 | (247,547) | 6,785 | 926,608 |
| Blackbird Café (EYCT) Ltd | 690 | 73,502 | (68,035) | (6,785) | (628) |
| **TOTAL GROUP FUNDS** | 918,722 | 322,840 | (315,582) | - | 925,980 |

**EASTLEIGH YOUTH & COMMUNITY TRUST**

England & Wales - Charity number 1154430

# Accounts

# EASTLEIGH YOUTH & COMMUNITY TRUST

**COMPANY NUMBER: 08576533**

# REPORTS AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

# EASTLEIGH YOUTH AND COMMUNITY TRUST
# (Company limited by guarantee and not having share capital)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

### REFERENCE AND ADMINISTRATIVE INFORMATION

**STATUS**
The organisation is a charitable company limited by guarantee, incorporated on 19 June 2013 and registered as a charity on 1 November 2013.

| | |
|---|---|
| **REGISTERED COMPANY NUMBER:** | 8576533 |
| **REGISTERED CHARITY NUMBER:** | 1154430 |

**TRUSTEES / DIRECTORS**

The following served as trustees and are also directors of the charitable company:

Steven Everett
Devan Kandiah
David Bowring
Philip Harding
Steve Phillips
Shirley Anderson
Susan Barratt
Sian Chapman (resigned 14 September 2021)
Robert Wayman (appointed 14 April 2022)
Chloe Gillam (appointed 26 April 2022)

| | |
|---|---|
| **PRINCIPAL ADDRESS AND REGISTERED OFFICE:** | Pavilion on the Park<br>1 Kingfisher Road<br>Eastleigh<br>Hampshire<br>SO90 9LH |
| **ACCOUNTANTS:** | Knight Goodhead Limited<br>7 Bournemouth Road<br>Chandler's Ford<br>Eastleigh<br>Hampshire<br>SO53 3DA |
| **BANKERS:** | Lloyds Bank Plc<br>36 Upper Market Street<br>Eastleigh<br>Hampshire<br>SO50 9YT |

The trustees and the directors of the charitable company, present their report and the accounts of the charity and its wholly owned subsidiary for the year ended 31 March 2022.

# EASTLEIGH YOUTH AND COMMUNITY TRUST
# (Company limited by guarantee and not having share capital)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

### STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The charitable company is limited by guarantee and does not have a share capital. Members of the charity guarantee to contribute an amount not exceeding £1, to the charity in the event of winding up. The charity has one wholly-owned trading subsidiary, The Blackbird Cafe (EYCT) Ltd.

Governing Document

The company was incorporated on 19 June 2013 under a memorandum of association, which established the objects and powers of the charitable company and it is governed under its articles of association.

Trustees

The Board of Trustees has generally met quarterly. In a written resolution dated 13 June 2022, the Trustees voted to reduce the number of meetings per year to three. Any key decisions or issues are brought by the Chair to Trustees' attention in between scheduled meetings, for a vote by electronic resolution if necessary. The Chair also ensures that Trustees/Directors are kept informed of any relevant developments in the now larger gap between scheduled meetings.

During the year ended 31 March 2022, some meetings were conducted virtually and some updates provided by email. The Board of Trustees has a number of sub-committees and panels which meet as required to focus on finance and resources, marketing and communications and facilities management. During the year ended 31 March 2022, additional panels were convened to focus on managing operations under Covid-19 and planning the future structure of the organisation.

Trustees may appoint a person who is willing to act as a Trustee, either to fill a vacancy or as an additional Trustee. Each year, one third of the Trustees retire and are subject to re-election by the members as set out in the Articles of Association paragraphs 24 and 25.

Risk Management

The trustees review the risks that are faced by the charity and have established a risk process to ensure that they are dynamically monitored and managed. New risks are evaluated when they arise, and all risks are re-evaluated before each board meeting. The order and importance of risks identified changes after most reviews, and all risks are effectively managed according to their perceived impact and the probability of their occurrence.

Our major concern is currently the effect of rapid inflation on costs and wage expectations, most of which are largely outside our control. A long-standing issue with our energy supplier has finally been resolved and we have negotiated a fixed price energy contract. This will assist in keeping overall costs down, as will the Ground Source Heat Pump in the Woodpecker building

The gap between our hire income and the cost of the services we supply continues to mean we spend significant resources on applying for alternative funding to enable us to maintain the status quo, and we are now looking at possible sponsorship to widen this approach.

# REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Previous concerns over the viability of the Cafe have now reduced, as we have continued to expand the business which is now registered for VAT. However, the long term issue of flooding (mainly caused by the gully adjacent to the original premises) remains a serious concern until agreed short, and long, term solutions are implemented

The overall risks and their impact have generally reduced over the year, a factor which may be due to the closer monitoring of situations and the enthusiasm and competence of our new team of staff.

## OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

- To help and educate children and young people through their leisure time activities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved; and
- To further or benefit the residents of Eastleigh and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

## ACHIEVEMENTS AND PERFORMANCE

### Public Benefit

The Pavilion on the Park and the inclusive and varied activities which take place benefit the public in many ways. The charity's key focus is on involving more local people in volunteering and more young people and local residents from all backgrounds in its activities. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities. Although activities were more limited in the early part of the year ended 31 March 2022 due to Covid-19, the charity remained focussed on providing benefit to the public.

### Review of the year

The Pavilion on the Park is an important hub in the local community providing community services, facility hire and a community café. Our community projects include Cycles4all, Sensory4all, Little Pixies, and the One4all project, which works to combat social isolation in the community. The dedication of staff and volunteers at Pavilion on the Park contribute overwhelmingly to the success of the charity.

The Blackbird Café operates as a trading subsidiary of Eastleigh Youth & Community Trust. It aims to provide both an important catering service to staff and service users, and also a community focal point offering clubs, activities and events.

# EASTLEIGH YOUTH AND COMMUNITY TRUST
# (Company limited by guarantee and not having share capital)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The year ended 31 March 2022 was one in which we rebuilt our services and activities as the lockdowns and restrictions arising from the Covid 19 pandemic eased and were then removed. Many of our regular hirers returned to the Pavilion and we were pleased to welcome new hirers with their varied community offerings. Ad hoc hire was slower to recover but we are pleased to see the Pavilion once again being used for parties and other gatherings.

The Café re-opened in the late summer of 2021 and Little Pixies has recently opened its doors again. Both provide refreshed offerings giving even more to the local community.

One4all project activities have developed and expanded as we emerged from lock down and now comprise a range of affordable activities for all ages and abilities with a focus on creating a safe social hub for those with additional needs. Another focus in this project is combating social isolation, so recruitment of volunteers who are facing loneliness is a high priority. These activities are enhanced by lunches and other catering provided by the Café.

Despite the success of many of our activities, we remain dependent on grant income, particularly where we are kick-starting new activities or investing in equipment.

### FINANCIAL REVIEW

Financial Review

During the year, the charity and its subsidiary made a consolidated surplus of £7,258 (2021: surplus of £1,277). To make a surplus in what continued to be challenging times was a pleasing result. Key factors were the grant income we received from a variety of sources and the maintenance of tight cost control in all areas. We enter 2022-23 with advance grant funding of £11,113 and a healthy bank balance.

Total funds at 31 March 2022 of £925,980 comprise only unrestricted funds, including the designated property capital fund of £766,377. Free reserves amounted to £146,549 at the end of the year (2021: £110,333). This is marginally above the range of 3-6 months' expenditure (excluding depreciation) which the trustees aim to achieve.

Post balance sheet events and future plans

Maintaining income levels and accessing the grants we need remains challenging for the charity and its subsidiary during the current financial year as we invest in new activities and seek to bring more to our local community.

Our 2022-23 budget show that under any reasonably likely scenario, we will be able to remain open and to meet our obligations as they fall due and, on that basis, these financial statements have been prepared on a going concern basis.

The impact of the current cost-of-living crisis on demand for our activities and our costs is difficult to predict and any significant pro-longed decrease in hire or activity income would be very challenging for the charity.

# REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Reserves policy

The Trustees monitor and review the level of reserves held by the charity in line with the guidance set out by the Charity Commission. The Trustees consider that the aim should be to build up the free reserves of the charity to equal approximately three to six months expenditure. As reported above, we achieved this during the year ended 31 March 2022 and expect to maintain that position in the current year.

## DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP).

The directors are required to prepare the report of the trustees and financial statements for each financial period, which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including income and expenditure for the period. In preparing those financial statements accounts, the directors are required to: -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

This report has been prepared in accordance with the small companies regime under section 419(2) of the Companies Act 2006, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (second edition - October 2019).

Signed and approved on behalf of the trustees on 6 September 2022

S Everett
Trustee

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF EASTLEIGH YOUTH & COMMUNITY TRUST

I report on the consolidated accounts for the year ended 31 March 2022 set out on pages 7 to 19.

**Responsibilities and basis of report**

As the charity's trustees of the 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 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 charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's report**

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

(1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

(2) the accounts do not accord with those accounting records; or

(3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

(4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities

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.

J E Harris FCCA

6 SEPTEMBER 2022

Knight Goodhead Limited
Chartered Accountants

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

## EASTLEIGH YOUTH & COMMUNITY TRUST

(Company limited by guarantee and not having a share capital)

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022 (Including Income and Expenditure Account)

| | Notes | Restricted funds £ | Unrestricted funds £ | 2022 Total £ | 2021 Total £ |
|---|---|---|---|---|---|
| INCOME | | | | | |
| Charitable activities | 3 | 48,495 | 200,843 | 249,338 | 185,791 |
| Trading subsidiary - Blackbird Café | 6 | - | 73,502 | 73,502 | 74,135 |
| Investment income | | - | - | - | 4 |
| **TOTAL INCOME** | | **48,495** | **274,345** | **322,840** | **259,930** |
| EXPENDITURE | | | | | |
| Charitable activities | 4 | 48,495 | 199,052 | 247,547 | 195,128 |
| Trading subsidiary - Blackbird Café | 6 | - | 68,035 | 68,035 | 63,525 |
| **TOTAL EXPENDITURE** | | **48,495** | **267,087** | **315,582** | **258,653** |
| **NET INCOME FOR THE YEAR** | | **-** | **7,258** | **7,258** | **1,277** |
| TRANSFERS BETWEEN FUNDS | 12 | - | - | - | - |
| **NET MOVEMENT IN FUNDS** | | **-** | **7,258** | **7,258** | **1,277** |
| Funds at 1 April 2021 | 18 | - | 918,722 | 918,722 | 917,445 |
| **FUNDS AT 31 MARCH 2022** | 12 | **-** | **925,980** | **925,980** | **918,722** |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the financial statements

## EASTLEIGH YOUTH & COMMUNITY TRUST

(Company limited by guarantee and not having a share capital)

## PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021 (Including Income and Expenditure Account)

| | Notes | Restricted funds £ | Unrestricted funds £ | 2021 Total £ |
|---|---|---|---|---|
| INCOME | | | | |
| Charitable activities | 3 | 20,055 | 165,736 | 185,791 |
| Trading subsidiary - Blackbird Café | | - | 74,135 | 74,135 |
| Investment income | | - | 4 | 4 |
| **TOTAL INCOME** | | **20,055** | **239,875** | **259,930** |
| EXPENDITURE | | | | |
| Charitable activities | 4 | 20,055 | 175,073 | 195,128 |
| Trading subsidiary - Blackbird Café | | - | 63,525 | 63,525 |
| **TOTAL EXPENDITURE** | | **20,055** | **238,598** | **258,653** |
| **NET INCOME FOR THE YEAR** | | **-** | **1,277** | **1,277** |
| TRANSFERS BETWEEN FUNDS | 12 | - | - | - |
| **NET MOVEMENT IN FUNDS** | | **-** | **1,277** | **1,277** |
| Funds at 1 April 2020 | | - | 917,445 | 917,445 |
| **FUNDS AT 31 MARCH 2021** | 12 | **-** | **918,722** | **918,722** |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

## EASTLEIGH YOUTH & COMMUNITY TRUST

**Company number: 08576533**

(Company limited by guarantee and not having a share capital)

## CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2022

| | Notes | Group 2022 £ | Group 2021 £ | Charity 2022 £ | Charity 2021 £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Intangible fixed assets | 7 | 1,200 | 1,600 | 1,200 | 1,600 |
| Tangible fixed assets | 8 | 792,390 | 826,542 | 792,390 | 826,542 |
| Investments | 9 | - | - | 100 | 100 |
| | | 793,590 | 828,142 | 793,690 | 828,242 |
| **CURRENT ASSETS** | | | | | |
| Other debtors | 10 | 27,963 | 16,754 | 29,517 | 20,660 |
| Cash at bank and in hand | | 156,145 | 152,217 | 148,380 | 144,129 |
| | | 184,108 | 168,971 | 177,897 | 164,789 |
| **CREDITORS:** amounts falling due within one year | 11 | (51,718) | (78,391) | (44,979) | (74,999) |
| **NET CURRENT ASSETS** | | 132,390 | 90,580 | 132,918 | 89,790 |
| **NET ASSETS** | 13 | 925,980 | 918,722 | 926,608 | 918,032 |
| **FUNDS** | | | | | |
| Restricted funds | 12 | - | - | - | - |
| Unrestricted funds | | | | | |
| General funds | 12 | 146,549 | 110,333 | 147,177 | 109,643 |
| Designated funds | 12 | 779,431 | 808,389 | 779,431 | 808,389 |
| **TOTAL FUNDS** | | 925,980 | 918,722 | 926,608 | 918,032 |

For the financial year ended 31 March 2022, the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the period and of its income and expenditure for the financial period, in accordance with the requirements of section 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 6 September 2022 and signed on its behalf by:

S Barratt, Trustee

## EASTLEIGH YOUTH & COMMUNITY TRUST

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

### 1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (second edition - October 2019), and the Companies Act 2006.

The charity meets the definition of the 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 note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

b) Consolidation

The charity owns 100% of the issued share capital of The Blackbird Café (EYCT) Ltd, a company incorporated in England and Wales. The results of that company have been consolidated in these accounts using the acquisition method of accounting.

c) Income

Legacy income is included in full in the Statement of Financial Activities when receipt is probable and can be reliably quantified.

Grant income and donations are recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Investment income is recognised on an accruals basis.

Income from services provided is recognised when the service has been performed.

d) Expenditure

Expenditure is recognised in the period in which it is incurred. Resources expended include attributable VAT which cannot be recovered.

e) Fund accounting

Funds held by the charity are either:

| | |
|---|---|
| Unrestricted general funds | Funds which can be used in accordance with the charitable objects at the discretion of the trustees. |
| Designated funds | Funds which are set aside for specific purposes by the trustees to be used in accordance with the charitable objects. |

e) Fund accounting (continued)

| | |
|---|---|
| Restricted funds | Funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purpose. |

f) Intangible fixed assets

Intangible assets are stated in the balance sheet at cost less amortisation.

Amortisation is provided to spread the cost over the estimated useful life of the asset.

g) Tangible fixed assets

Fixed assets are capitalised where the purchase price exceeds £500. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

| | |
|---|---|
| Land and buildings | over 20 - 35 years |
| Furniture and equipment | 25% straight line |
| IT equipment | 7 years straight line |

h) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## 2 LEGAL STATUS

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 19 June 2013 in England and Wales and was registered on 1 November 2013 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Pavilion on the Park, 1 Kingfisher Road, Eastleigh, Hampshire, SO50 9LH.

## 3 INCOME FROM CHARITABLE ACTIVITIES

| | Restricted funds £ | Unrestricted funds £ | 2022 Total £ | 2021 Total £ |
|---|---|---|---|---|
| Hire of building | - | 134,380 | 134,380 | 65,314 |
| Grant income | 48,495 | 21,192 | 69,687 | 65,900 |
| Cycles4All | - | 12,870 | 12,870 | 11,686 |
| Sensory4All | - | 8,097 | 8,097 | 1,612 |
| Fundraising and donations | - | 21,381 | 21,381 | 12,643 |
| CJRS income | - | 132 | 132 | 22,715 |
| Other projects | - | 2,791 | 2,791 | 5,921 |
| *Total* | 48,495 | 200,843 | 249,338 | 185,791 |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

### 4 CHARITABLE ACTIVITIES EXPENDITURE

| | Restricted funds | Unrestricted funds | 2022 Total | 2021 Total |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Wages and salaries (see note 5) | 28,446 | 86,881 | 115,327 | 99,449 |
| Activity and project expenses | 9,596 | 936 | 10,532 | 1,474 |
| Light and heat | 1,765 | 6,049 | 7,814 | 7,382 |
| Rates and water | - | 3,637 | 3,637 | 1,357 |
| Office supplies, printing and postage | 52 | 6,717 | 6,769 | 5,276 |
| Training | - | 1,785 | 1,785 | 583 |
| Licenses and subscriptions | 577 | 2,161 | 2,738 | 3,630 |
| Telephone | - | 1,942 | 1,942 | 1,874 |
| Insurance | - | 2,649 | 2,649 | 2,779 |
| Cleaning supplies | - | 2,268 | 2,268 | 2,836 |
| Project printing, copying and design | - | - | - | 95 |
| Maintenance and equipment | 7,212 | 21,454 | 28,666 | 16,328 |
| Legal and professional fees | 750 | 2,556 | 3,306 | 410 |
| Accountancy | - | 2,746 | 2,746 | 2,579 |
| Travel expenses | - | 87 | 87 | 53 |
| Bookkeeping and payroll costs | - | 7,441 | 7,441 | 5,970 |
| Bad debt provision | - | 1,721 | 1,721 | 347 |
| Bank charges | 97 | 455 | 552 | 155 |
| Fundraising | - | 3,032 | 3,032 | - |
| Entertaining | - | 103 | 103 | - |
| Depreciation | - | 44,032 | 44,032 | 42,151 |
| Amortisation | - | 400 | 400 | 400 |
| *Total cost of charitable activities* | 48,495 | 199,052 | 247,547 | 195,128 |

The independent examination fee included in accountancy amounted to £2,000 (2021: £2,000). £746 (2021: £579) was also paid to the independent examiners for other services provided.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

### 5 EMPLOYED STAFF COSTS AND NUMBERS

| Employed staff costs for the charity (single entity) were as follows: | 2022<br>£ | 2021<br>£ |
|---|---|---|
| Salaries and wages | 111,249 | 95,569 |
| Social security costs | 2,220 | 1,573 |
| Pension | 1,858 | 2,307 |
| | 115,327 | 99,449 |

In addition, staff costs of £45,592 (2021: £46,879) are included within The Blackbird Café (EYCT) Ltd direct costs. The average number of employees in the subsidiary during the year was 3 (2021: 5).

No employee earned more than £60,000 during this or the prior year. The total number of employees during the year was 9 (2021: 9).

Key management received remuneration totalling £58,001 (2021: £60,095), paid to 3 employees (2021: 3 employees).

No trustee received any remuneration during this or the prior year.

### 6 NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY

The charity owns 100% of the issued share capital of The Blackbird Café (EYCT) Ltd, a company incorporated in England and Wales. The company donates profits to the parent charity.

The Blackbird Café (EYCT) Ltd prepares its accounts each year to 31 March. Its company registration number is 11911318. The results of the company for the year ended 31 March 2022 are summarised as follows:

| | 2022<br>£ | 2021<br>£ |
|---|---|---|
| Turnover | 73,502 | 74,135 |
| Cost of sales | (15,877) | (8,448) |
| Administrative expenses | (52,326) | (54,909) |
| Management charge from parent charity | (6,785) | (10,805) |
| Taxation | 168 | (168) |
| Net loss profit after tax | (1,318) | (195) |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

### 7 INTANGIBLE FIXED ASSETS - CHARITY AND GROUP

| | Website £ |
|---|---|
| COST | |
| At 1 April 2021 and 31 March 2022 | 2,000 |
| AMORTISATION | |
| At 1 April 2021 | 400 |
| Charge for the year | 400 |
| At 1 April 2021 and 31 March 2022 | 800 |
| NET BOOK VALUE | |
| At 1 April 2021 and 31 March 2022 | 1,200 |
| At 1 April 2021 | 1,600 |

### 8 TANGIBLE FIXED ASSETS - CHARITY AND GROUP

| | Land and buildings £ | IT equipment £ | Furniture and equipment £ | Total £ |
|---|---|---|---|---|
| COST | | | | |
| At 1 April 2021 | 950,344 | 11,853 | 119,278 | 1,081,475 |
| Additions | - | - | 9,880 | 9,880 |
| Disposals | - | - | (3,599) | (3,599) |
| At 31 March 2022 | 950,344 | 11,853 | 125,559 | 1,087,756 |
| DEPRECIATION | | | | |
| At 1 April 2021 | 155,009 | 5,079 | 94,845 | 254,933 |
| Charge for the year | 28,958 | 1,694 | 13,380 | 44,032 |
| Disposals | - | - | (3,599) | (3,599) |
| At 31 March 2022 | 183,967 | 6,773 | 104,626 | 295,366 |
| NET BOOK VALUE | | | | |
| At 31 March 2022 | 766,377 | 5,080 | 20,933 | 792,390 |
| At 1 April 2021 | 795,335 | 6,774 | 24,433 | 826,542 |

### 9 FIXED ASSET INVESTMENTS

| | Group | | Charity | |
|---|---|---|---|---|
| | 2022 £ | 2021 £ | 2022 £ | 2021 £ |
| Investment in subsidiary undertaking | - | - | 100 | 100 |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

### 10 DEBTORS

| | Group | | Charity | |
|---|---|---|---|---|
| | 2022 | 2021 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Trade debtors | 13,220 | 8,092 | 12,193 | 8,092 |
| Prepayments and accrued income | 14,575 | 6,798 | 14,080 | 6,668 |
| Other debtors | 168 | 1,864 | 3,244 | 5,900 |
| | 27,963 | 16,754 | 29,517 | 20,660 |

### 11 CREDITORS: amounts falling due within one year

| | Group | | Charity | |
|---|---|---|---|---|
| | 2022 | 2021 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Trade creditors | 6,486 | 12,052 | 4,408 | 11,873 |
| Other taxation and social security | 3,124 | 1,663 | 2,233 | 1,542 |
| Other creditors | 12,665 | 11,361 | 9,997 | 9,479 |
| Deferred income | 29,443 | 53,315 | 28,341 | 52,105 |
| | 51,718 | 78,391 | 44,979 | 74,999 |

### 12 MOVEMENT IN FUNDS - GROUP AND CHARITY

| | At 1 April 2021 | Income | Expenditure | Transfers | At 31 March 2022 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **RESTRICTED FUNDS** | | | | | |
| Cycles4All | - | 19,475 | (19,475) | - | - |
| Sensory4All | - | 8,905 | (8,905) | - | - |
| One4All | - | 13,533 | (13,533) | - | - |
| HCC Playscheme | - | 6,582 | (6,582) | - | - |
| | - | 48,495 | (48,495) | - | - |
| **UNRESTRICTED FUNDS** | | | | | |
| DESIGNATED FUNDS | | | | | |
| Property capital fund | 795,335 | - | (28,958) | - | 766,377 |
| Facility reserves | 3,054 | - | - | - | 3,054 |
| Volunteer led youth activity | 10,000 | - | - | - | 10,000 |
| | 808,389 | - | (28,958) | - | 779,431 |
| GENERAL FUNDS | 109,643 | 200,843 | (170,094) | 6,785 | 147,177 |
| **TOTAL CHARITY FUNDS** | 918,032 | 249,338 | (247,547) | 6,785 | 926,608 |
| Blackbird Café (EYCT) Ltd | 690 | 73,502 | (68,035) | (6,785) | (628) |
| **TOTAL GROUP FUNDS** | 918,722 | 322,840 | (315,582) | - | 925,980 |

Blackbird Café (EYCT) Ltd represents unrestricted funds.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

### 12 MOVEMENT IN FUNDS (continued)

**RESTRICTED FUNDS**

**Cycles4All**
This project provides an adapted cycling service to people of all ages with disabilities.

**Sensory4All**
This project provides a multi-sensory room for all ages and abilities.

**One4All**
This project helps combat social isolation within our local community including Nightingale estate, Eastleigh Town and Velmore estate. Each of these areas have various elements of social deprivation as identified by EBC. Our One4All project links with other inclusive projects successfully operated by our Trust including Cycles4All and Sensory4all.

**HCC Playscheme**
This project provides playschemes during school holidays

**DESIGNATED FUNDS**

**Property Capital Fund**
The property capital fund represents the net book value of land and buildings.

**Facility Reserves and Volunteer Led Youth Activity Fund**
A legacy totalling £47,935 was received from Nigel Brown, a former Trustee with 22 years of service and treasurer for most of that period. The Nigel Brown Legacy fund is administered at the discretion of the Eastleigh Youth and Community Board of Trustees - £4,000 was designated for the part purchase of a powered bicycle; £10,000 to replace/repair essential equipment; and £10,000 to support volunteer led youth activity, reflecting Nigel's lifelong volunteering interests. The remaining amount of £23,935 was allocated to general reserves. The designated funds remaining reflect unspent amounts from the elements allocated to facilities and youth work.

**Transfers**
Fund transfers relate to management charges from the parent charity to the subsidiary.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

### 13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| 2022 GROUP | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2022 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 1,200 | 1,200 |
| Tangible fixed assets | - | 766,377 | 26,013 | 792,390 |
| Current assets | - | 13,054 | 171,054 | 184,108 |
| Current liabilities | - | - | (51,718) | (51,718) |
| NET ASSETS | - | 779,431 | 146,549 | 925,980 |

| 2022 CHARITY | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2022 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 1,200 | 1,200 |
| Tangible fixed assets | - | 766,377 | 26,113 | 792,490 |
| Current assets | - | 13,054 | 164,843 | 177,897 |
| Current liabilities | - | - | (44,979) | (44,979) |
| NET ASSETS | - | 779,431 | 147,177 | 926,608 |

| 2021 GROUP | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2021 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 1,600 | 1,600 |
| Tangible fixed assets | - | 795,335 | 31,207 | 826,542 |
| Current assets | - | 13,054 | 155,917 | 168,971 |
| Current liabilities | - | - | (78,391) | (78,391) |
| NET ASSETS | - | 808,389 | 110,333 | 918,722 |

| 2021 CHARITY | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2021 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 1,600 | 1,600 |
| Tangible fixed assets | - | 795,335 | 31,307 | 826,642 |
| Current assets | - | 13,054 | 151,735 | 164,789 |
| Current liabilities | - | - | (74,999) | (74,999) |
| NET ASSETS | - | 808,389 | 109,643 | 918,032 |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

### 14 OPERATING LEASE COMMITMENTS

| The charity has total commitments under non-cancellable operating leases as follows: | 2022 £ | 2021 £ |
|---|---|---|
| Within 1 year | 864 | 806 |
| Within 1 -2 years | 720 | 792 |
| Within 2 - 5 years | 1,440 | 396 |
| | 3,024 | 1,994 |

### 15 IMPACT OF COVID-19

As set out in the Report of the Trustees, the Covid-19 pandemic had a significant effect on the charity and its subsidiary. During the year ended 31 March 2021 we were able to re-open for hire and other activities and, although demand was initially lower, we have now returned to something much closer to normality.

### 16 PARENT CHARITY

Below are summarised results for Eastleigh Youth and Community Trust excluding income from the subsidiary company:

| | 2022 £ | 2021 £ |
|---|---|---|
| **Income** | | |
| Charitable activities | 249,338 | 185,791 |
| Investment income | - | 4 |
| Management charge to subsidiary | 6,785 | 10,805 |
| | 256,123 | 196,600 |
| **Expenditure** | | |
| Charitable activities | 247,547 | 195,128 |
| **Surplus for the year** | 8,576 | 1,472 |

### 17 RELATED PARTY TRANSACTIONS

During the year, hire income, at a rate determined on a commercial basis, was received from a number of organisations with which individual Trustees are connected.

### 18 DONATED GOOD AND SERVICES

During the year, the charity received donated gifts in kind with a total market value of £3,000 which has been included in income and expenditure. The trustees wish to extend their thanks for these generous donations.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022 (continued)

### 19 PRIOR YEAR MOVEMENT IN FUNDS - GROUP AND CHARITY

| | At 1 April 2020 £ | Income £ | Expenditure £ | Transfers £ | At 31 March 2021 £ |
|---|---|---|---|---|---|
| **RESTRICTED FUNDS** | | | | | |
| Cycles4All | - | 14,985 | (14,985) | - | - |
| Sensory4All | - | 3,241 | (3,241) | - | - |
| One4All | - | 1,829 | (1,829) | - | - |
| | - | 20,055 | (20,055) | - | - |
| **UNRESTRICTED FUNDS** | | | | | |
| DESIGNATED FUNDS | | | | | |
| Property capital fund | 824,268 | - | (28,933) | - | 795,335 |
| HCC Day Services fund | 4,500 | - | (4,500) | - | - |
| Facility reserves | 3,054 | - | - | - | 3,054 |
| Volunteer led youth activity | 10,000 | - | - | - | 10,000 |
| | 841,822 | - | (33,433) | - | 808,389 |
| GENERAL FUNDS | 74,738 | 165,740 | (141,640) | 10,805 | 109,643 |
| **TOTAL CHARITY FUNDS** | 916,560 | 185,795 | (195,128) | 10,805 | 918,032 |
| Blackbird Café (EYCT) Ltd | 885 | 74,135 | (63,525) | (10,805) | 690 |
| **TOTAL GROUP FUNDS** | 917,445 | 259,930 | (258,653) | - | 918,722 |

**EASTLEIGH YOUTH & COMMUNITY TRUST**

England & Wales - Charity number 1154430

# Accounts

# EASTLEIGH YOUTH & COMMUNITY TRUST

**COMPANY NUMBER: 08576533**

## REPORTS AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

# EASTLEIGH YOUTH AND COMMUNITY TRUST
# (Company limited by guarantee and not having share capital)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

### REFERENCE AND ADMINISTRATIVE INFORMATION

**STATUS**
The organisation is a charitable company limited by guarantee, incorporated on 19 June 2013 and registered as a charity on 1 November 2013.

| | |
|---|---|
| **REGISTERED COMPANY NUMBER:** | 8576533 |
| **REGISTERED CHARITY NUMBER:** | 1154430 |

**TRUSTEES / DIRECTORS**

The following served as trustees and are also directors of the charitable company:

Shirley Anderson
Susan Barratt
David Bowring
Sian Chapman
Steven Everett
Philip Harding
Devan Kandiah
Steve Phillips

| | |
|---|---|
| **PRINCIPAL ADDRESS AND REGISTERED OFFICE:** | Pavilion on the Park<br>1 Kingfisher Road<br>Eastleigh<br>Hampshire<br>SO90 9LH |
| **ACCOUNTANTS:** | Knight Goodhead Limited<br>7 Bournemouth Road<br>Chandler's Ford<br>Eastleigh<br>Hampshire<br>SO53 3DA |
| **BANKERS:** | Lloyds Bank Plc<br>36 Upper Market Street<br>Eastleigh<br>Hampshire<br>SO50 9YT |

## EASTLEIGH YOUTH AND COMMUNITY TRUST
## (Company limited by guarantee and not having share capital)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees and the directors of the charitable company, present their report and the accounts of the charity and its wholly owned subsidiary for the year ended 31 March 2021.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure

The charitable company is limited by guarantee and does not have a share capital. Members of the charity guarantee to contribute an amount not exceeding £1, to the charity in the event of winding up. The charity has one wholly-owned trading subsidiary, The Blackbird Cafe (EYCT) Ltd.

Governing Document

The company was incorporated on 19 June 2013 under a memorandum of association, which established the objects and powers of the charitable company and it is governed under its articles of association.

Trustees

The Board of Trustees generally meets quarterly. During the year ended 31 March 2021, meetings were conducted virtually and some updates provided by email. The Board of Trustees has a number of sub-committees and panels which meet as required to focus on finance and resources, marketing and communications and facilities management. During the year ended 31 March 2021, additional panels were convened to focus on managing operations under Covid-19 and planning the future structure of the organisation.

Trustees may appoint a person who is willing to act as a Trustee, either to fill a vacancy or as an additional Trustee. Each year, one third of the Trustees retire and are subject to re-election by the members as set out in the Articles of Association paragraphs 24 and 25.

Risk Management

The trustees review the risks that are faced by the charity and have established a risk process to ensure that they are dynamically monitored and managed. New risks are evaluated when they arise, and all risks are re-evaluated quarterly. The order and importance of risks identified changes most quarters, and all risks are effectively managed according to their perceived impact and the probability of their occurrence.

Two of the top three key risks relate to the frequently changing situation caused by the COVID Pandemic, and these will change as we emerge from lockdown and attempt to re-start or extend activities and room hire and to re-open the Blackbird Cafe.

An underlying risk, identified a few years ago, of our Executive Director being a single point of failure due to her direct involvement in so much of the charity's activities crystalised when she found new employment early in 2021 (although we had elevated the risk as it was not unexpected). The situation has been closely monitored and the risk mitigated. There was only a short break before her replacement joined us, and other staff members have covered that break and the learning period for the new executive director.

There remains a risk that the charity will not be able to generate sufficient income to reach the point where it is sustainable without significant grant income and maintain financial viability in the longer term. This risk is closely managed and the register has been adjusted to reflect this.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

One disappointing risk which will continue to be a worry for the foreseeable future is the likelihood of flooding to the building. Each time this has happened in the past, the conditions have differed. We have engaged in preventative measures to ameliorate further occurrences, which we now trust will provide some protection as the root cause is beyond our jurisdiction.

### OBJECTIVES AND ACTIVITIES

The objectives of the charity are:

- To help and educate children and young people through their leisure time activities that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved; and
- To further or benefit the residents of Eastleigh and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

### ACHIEVEMENTS AND PERFORMANCE

Public Benefit

The Pavilion on the Park and the inclusive and varied activities which take place benefit the public in many ways. The charity's key focus is on involving more local people in volunteering and more young people and local residents from all backgrounds in its activities. The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and planning future activities. Although activities were more limited in the year ended 31 March 2021 due to Covid-19, the charity remained focussed on providing benefit to the public.

Review of the year

The Pavilion on the Park is an important hub in the local community providing community services, facility hire and a community café. Our community projects include Cycles4all, Sensory4all, Little Pixies, and the One4all project, which works to combat social isolation in the community. The dedication of staff and volunteers at Pavilion on the Park contribute overwhelmingly to the success of the charity.

The Blackbird Café operates as a trading subsidiary of Eastleigh Youth & Community Trust. It aims to provide both an important catering service to staff and service users, and also a community focal point offering clubs, activities and events.

The year ended 31 March 2021 was entirely overshadowed by the restrictions of the pandemic. While Pavilion on the Park was closed at the beginning of the first lockdown, we quickly recognised the challenges faced by our community and reopened facilities for the Preschool, Day Service, and NHS Blood Donor service.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

We transformed our weekly on-site lunch club into a 5-day Lunch Club on Wheels service, supporting the most vulnerable in our community. We went on to reopen our Cycles4all and Sensory4all projects under new Covid-safe procedures.

With support from Energise Me, we successfully applied for Sport England grant funding to deliver 200 private sensory sessions and 250 exclusive cycle sessions to individuals, families and bubbles. In-between lockdowns, we subsidised facility hire costs for 73 local sport and recreational sessions, enabling activities to restart with fewer participants and social distancing in place.

We are now focussed on re-opening fully all of our services. The Café and Little Pixies are currently closed but we are developing plans for them to re-open with refreshed offerings giving even more to the local community. We have a new website and booking system for hire and other activities and have adapted our activities, where necessary, to offer Covid-safe sessions.

Blackbird Cafe closed in March 2020, reopening from June to December 2020 to provide Lunch Club on Wheels, takeaway and preorders. After a Christmas closure, we reopened from January to April 2021 to continue the Lunch Club service. We delivered 4,000 meals during the pandemic and 50 Christmas Day hampers across the Borough. We have now appointed a new Cafe manager and the cafe opened for business on the 1st September.

Little Pixies closed in March 2020 and has been unable to reopen this year due to restrictions. Reopening and a launch event is planned for next year.

Nostalgia Notes moved online to deliver music, singing percussion through 'Singalong-a-lockdown' pre-recorded videos. In-person sessions are planned to restart next year.

One4all project activities were redesigned around the restrictions of the pandemic providing food and essentials, and health and wellbeing opportunities for the community including all new outdoor Actionbound trails. With support from local soap manufacturers, we supplied soap to more than 150 vulnerable families amidst a shortage during the first lockdown.

### FINANCIAL REVIEW

Financial Review

During the year, the charity and its subsidiary made a consolidated surplus of £1,277 (2020: surplus of £18,967). To achieve a small surplus in such a challenging year was a pleasing result. Key factors were the grant income we received from a variety of sources and the maintenance of tight cost control in all areas. Limitations on operations continued into 2021-22 but we enter the year with advance grant funding of £53,315 and a healthy bank balance.

Total funds at 31 March 2021 of £918,722 comprise only unrestricted funds, including the designated property capital fund of £795,335. Free reserves amounted to £110,333 at the end of the year (2020: £75,623). This is within the range of 3-6 months' expenditure (excluding depreciation) which the trustees aim to achieve.

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Post balance sheet events and future plans

Restrictions arising from the Covid-19 pandemic have continued to have a significant effect on the charity and its subsidiary. The Café has remained closed until late Summer 2021 and other activities have been able to operate only with limited numbers. Hire income has also been reduced as large groups have not been allowed to use The Pavilion.

Our 2021-22 budget and Café Business Plan are based on a phased re-opening and initially lower levels of income. They show that under any reasonably likely scenario, we will be able to remain open and to meet our obligations as they fall due and, on that basis, these financial statements have been prepared on a going concern basis.

A prolonged further lock down or severe long-term restrictions on our activities would however be very challenging to the charity.

Reserves policy

The Trustees monitor and review the level of reserves held by the charity in line with the guidance set out by the Charity Commission. The Trustees consider that the aim should be to build up the free reserves of the charity to equal approximately three to six months expenditure. At 31 March 2021 free reserves were £110,333, which represents approximately 5.5 month's unrestricted expenditure in a more normal year (excluding depreciation). Given the effects of the Covid-19 closure, it is likely that reserves will decrease further during the current financial year. However, in the longer term, the Trustees are confident that the charity is in a position to raise funds and rebuild its reserves.

**DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP).

The directors are required to prepare the report of the trustees and financial statements for each financial period, which give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including income and expenditure for the period. In preparing those financial statements accounts, the directors are required to: -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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

## EASTLEIGH YOUTH AND COMMUNITY TRUST
## (Company limited by guarantee and not having share capital)

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

This report has been prepared in accordance with the small companies regime under section 419(2) of the Companies Act 2006, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (second edition - October 2019).

Signed and approved on behalf of the trustees on 14 September 2021

S Everett
Trustee

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF EASTLEIGH YOUTH & COMMUNITY TRUST

I report on the consolidated accounts for the year ended 31 March 2021 set out on pages 7 to 19.

**Responsibilities and basis of report**
As the charity's trustees of the 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 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 charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's report**
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

(1) accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

(2) the accounts do not accord with those accounting records; or

(3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

(4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities

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.

J E Harris FCCA

14 September 2021

Knight Goodhead Limited
Chartered Accountants

7 Bournemouth Road
Chandler's Ford, Eastleigh
Hampshire SO53 3DA

## EASTLEIGH YOUTH & COMMUNITY TRUST

(Company limited by guarantee and not having a share capital)

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021 (Including Income and Expenditure Account)

| | Notes | Restricted funds £ | Unrestricted funds £ | 2021 Total £ | 2020 Total £ |
|---|---|---|---|---|---|
| INCOME | | | | | |
| Legacies | | - | - | - | 47,935 |
| Charitable activities | 3 | 20,055 | 165,736 | 185,791 | 198,992 |
| Trading subsidiary - Blackbird Café | 6 | - | 74,135 | 74,135 | 86,583 |
| Investment income | | - | 4 | 4 | - |
| **TOTAL INCOME** | | **20,055** | **239,875** | **259,930** | **333,510** |
| EXPENDITURE | | | | | |
| Charitable activities | 4 | 20,055 | 175,073 | 195,128 | 239,925 |
| Trading subsidiary - Blackbird Café | 6 | - | 63,525 | 63,525 | 74,618 |
| **TOTAL EXPENDITURE** | | **20,055** | **238,598** | **258,653** | **314,543** |
| **NET INCOME FOR THE YEAR** | | **-** | **1,277** | **1,277** | **18,967** |
| TRANSFERS BETWEEN FUNDS | 12 | - | - | - | - |
| **NET MOVEMENT IN FUNDS** | | **-** | **1,277** | **1,277** | **18,967** |
| Funds at 1 April 2020 | | - | 917,445 | 917,445 | 898,478 |
| **FUNDS AT 31 MARCH 2021** | 12 | **-** | **918,722** | **918,722** | **917,445** |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 12 to the financial statements

## EASTLEIGH YOUTH & COMMUNITY TRUST

(Company limited by guarantee and not having a share capital)

## PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2020 (Including Income and Expenditure Account)

| | Notes | Restricted funds £ | Unrestricted funds £ | 2020 funds £ |
|---|---|---|---|---|
| INCOME | | | | |
| Legacies | | - | 47,935 | 47,935 |
| Charitable activities | 3 | 31,440 | 167,552 | 198,992 |
| Trading subsidiary - Blackbird Café | | - | 86,583 | 86,583 |
| **TOTAL INCOME** | | **31,440** | **302,070** | **333,510** |
| EXPENDITURE | | | | |
| Charitable activities | 4 | 31,440 | 208,485 | 239,925 |
| Trading subsidiary - Blackbird Café | | - | 74,618 | 74,618 |
| **TOTAL EXPENDITURE** | | **31,440** | **283,103** | **314,543** |
| **NET INCOME FOR THE YEAR** | | **-** | **18,967** | **18,967** |
| TRANSFERS BETWEEN FUNDS | 12 | - | - | - |
| **NET MOVEMENT IN FUNDS** | | **-** | **18,967** | **18,967** |
| Funds at 1 April 2019 | | - | 898,478 | 898,478 |
| **FUNDS AT 31 MARCH 2020** | 12 | - | **917,445** | **917,445** |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above.

**EASTLEIGH YOUTH & COMMUNITY TRUST** **Company number: 08576533**

(Company limited by guarantee and not having a share capital)

## CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2021

| | | Group | | Charity | |
|---|---|---|---|---|---|
| | | 2021 | 2020 | 2021 | 2020 |
| | Notes | £ | £ | £ | £ |
| **FIXED ASSETS** | | | | | |
| Intangible fixed assets | 7 | 1,600 | 667 | 1,600 | 667 |
| Tangible fixed assets | 8 | 826,542 | 851,173 | 826,542 | 851,173 |
| Investments | 9 | - | - | 100 | 100 |
| | | 828,142 | 851,840 | 828,242 | 851,940 |
| **CURRENT ASSETS** | | | | | |
| Other debtors | 10 | 16,754 | 25,763 | 20,660 | 24,378 |
| Cash at bank and in hand | | 152,217 | 110,521 | 144,129 | 108,879 |
| | | 168,971 | 136,284 | 164,789 | 133,257 |
| **CREDITORS:** amounts falling due within one year | 11 | (78,391) | (70,679) | (74,999) | (68,637) |
| **NET CURRENT ASSETS** | | 90,580 | 65,605 | 89,790 | 64,620 |
| **NET ASSETS** | 13 | 918,722 | 917,445 | 918,032 | 916,560 |
| **FUNDS** | | | | | |
| Restricted funds | 12 | - | - | - | - |
| Unrestricted funds | | | | | |
| General funds | 12 | 110,333 | 75,623 | 109,643 | 74,738 |
| Designated funds | 12 | 808,389 | 841,822 | 808,389 | 841,822 |
| **TOTAL FUNDS** | | 918,722 | 917,445 | 918,032 | 916,560 |

For the financial year ended 31 March 2021, the company was entitled to exemption from audit under section 477 Companies Act 2006; and no notice has been deposited under section 476. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records, which comply with section 386, and preparing accounts, which give a true and fair view of the state of affairs of the company as at the end of the period and of its income and expenditure for the financial period, in accordance with the requirements of section 394 and 395, and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 14 September 2021 and signed on its behalf by:

S Barratt, Trustee

## EASTLEIGH YOUTH & COMMUNITY TRUST

(Company limited by guarantee and not having a share capital)

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

### 1 ACCOUNTING POLICIES

a) Accounting convention

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102 (second edition - October 2019), and the Companies Act 2006.

The charity meets the definition of the 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 note.

The accounts have been prepared on the going concern basis. There are no material uncertainties about the charity's ability to continue.

b) Consolidation

The charity owns 100% of the issued share capital of The Blackbird Café (EYCT) Ltd, a company incorporated in England and Wales. The results of that company have been consolidated in these accounts using the acquisition method of accounting.

c) Income

Legacy income is included in full in the Statement of Financial Activities when receipt is probable and can be reliably quantified.

Grant income and donations are recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

Investment income is recognised on an accruals basis.

Income from services provided is recognised when the service has been performed.

d) Expenditure

Expenditure is recognised in the period in which it is incurred. Resources expended include attributable VAT which cannot be recovered.

e) Fund accounting

Funds held by the charity are either:

| | |
|---|---|
| Unrestricted general funds | Funds which can be used in accordance with the charitable objects at the discretion of the trustees. |
| Designated funds | Funds which are set aside for specific purposes by the trustees to be used in accordance with the charitable objects. |

e) Fund accounting (continued)

| | |
|---|---|
| Restricted funds | Funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purpose. |

f) Intangible fixed assets

Intangible assets are stated in the balance sheet at cost less amortisation.

Amortisation is provided to spread the cost over the estimated useful life of the asset.

g) Tangible fixed assets

Fixed assets are capitalised where the purchase price exceeds £500. Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

| | |
|---|---|
| Land and buildings | over 20 - 35 years |
| Assets under construction | not depreciated |
| Furniture and equipment | 25% straight line |
| IT equipment | 7 years straight line |

**2 LEGAL STATUS**

The charity is a company limited by guarantee and has no share capital. The charitable company was incorporated on 19 June 2013 in England and Wales and was registered on 1 November 2013 with the Charity Commission in England and Wales. The charity is a public benefit entity.

The registered office of the charitable company is Pavilion on the Park, 1 Kingfisher Road, Eastleigh, Hampshire, SO50 9LH.

**3 INCOME FROM CHARITABLE ACTIVITIES**

| | Restricted funds £ | Unrestricted funds £ | 2021 Total £ | 2020 Total £ |
|---|---|---|---|---|
| Hire of building | - | 65,314 | 65,314 | 129,316 |
| Grant income | 20,055 | 45,845 | 65,900 | 33,730 |
| Cycles4All | - | 11,686 | 11,686 | 9,612 |
| Sensory4All | - | 1,612 | 1,612 | 10,777 |
| Fundraising and donations | - | 12,643 | 12,643 | 11,776 |
| CJRS income | - | 22,715 | 22,715 | - |
| Other projects | - | 5,921 | 5,921 | 3,781 |
| *Total* | 20,055 | 165,736 | 185,791 | 198,992 |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

### 4 CHARITABLE ACTIVITIES EXPENDITURE

| | Restricted funds £ | Unrestricted funds £ | 2021 Total £ | 2020 Total £ |
|---|---|---|---|---|
| Wages and salaries (see note 5) | 17,386 | 82,063 | 99,449 | 132,157 |
| Activity and project expenses | 505 | 969 | 1,474 | 6,709 |
| Light and heat | - | 7,382 | 7,382 | 7,657 |
| Rates and water | - | 1,357 | 1,357 | 5,015 |
| Office supplies, printing and postage | 1,765 | 3,511 | 5,276 | 6,484 |
| Training | - | 583 | 583 | 2,907 |
| Licenses and subscriptions | 384 | 3,246 | 3,630 | 2,343 |
| Telephone | - | 1,874 | 1,874 | 1,869 |
| Insurance | - | 2,779 | 2,779 | 2,498 |
| Cleaning supplies | - | 2,836 | 2,836 | 5,622 |
| Project printing, copying and design | - | 95 | 95 | 1,085 |
| Maintenance and equipment | - | 16,328 | 16,328 | 12,068 |
| Legal and professional fees | - | 410 | 410 | - |
| Accountancy | - | 2,579 | 2,579 | 2,283 |
| Travel expenses | - | 53 | 53 | 137 |
| Bookkeeping and payroll costs | - | 5,970 | 5,970 | 7,686 |
| Bad debt provision | - | 347 | 347 | 248 |
| Bank charges | 15 | 140 | 155 | - |
| Depreciation | - | 42,151 | 42,151 | 39,917 |
| Amortisation | - | 400 | 400 | - |
| Impairment | - | - | - | 3,240 |
| *Total cost of charitable activities* | 20,055 | 175,073 | 195,128 | 239,925 |

The independent examination fee included in accountancy amounted to £2,000 (2020: £2,000). £579 (2020: £238) was also paid to the independent examiners for other services provided.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

### 5 EMPLOYED STAFF COSTS AND NUMBERS

| Employed staff costs for the charity (single entity) were as follows: | 2021<br>£ | 2020<br>£ |
|---|---|---|
| Salaries and wages | 95,569 | 126,258 |
| Social security costs | 1,573 | 3,485 |
| Pension | 2,307 | 2,414 |
| | 99,449 | 132,157 |

In addition, staff costs of £46,879 (2019: £46,333) are included within The Blackbird Café (EYCT) Ltd direct costs. The average number of employees in the subsidiary during the year was 5 (2020: 8).

No employee earned more than £60,000 during this or the prior year. The total number of employees during the year was 9 (2020: 13).

Key management received remuneration totalling £60,095 (2020: £59,871), paid to 3 employees (2020: 3 employees).

No trustee received any remuneration during this or the prior year. One trustee was reimbursed expenses of £148 incurred on behalf of the charity during the prior year.

### 6 NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY

The charity owns 100% of the issued share capital of The Blackbird Café (EYCT) Ltd, a company incorporated in England and Wales. The company donates profits to the parent charity.

The Blackbird Café (EYCT) Ltd prepares its accounts each year to 31 March. Its company registration number is 11911318. The results of the company for the year ended 31 March 2021 are summarised as follows:

| | 2021<br>£ | 2020<br>£ |
|---|---|---|
| Turnover | 74,135 | 86,583 |
| Cost of sales | (8,448) | (18,506) |
| Administrative expenses | (54,909) | (56,112) |
| Management charge from parent charity | (10,805) | (11,080) |
| Taxation | (168) | - |
| Net (loss)/profit after tax | (195) | 885 |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

### 7 INTANGIBLE FIXED ASSETS - CHARITY AND GROUP

| | Website £ |
|---|---|
| COST | |
| At 1 April 2020 | 667 |
| Additions | 1,333 |
| At 31 March 2021 | 2,000 |
| AMORTISATION | |
| At 1 April 2020 | - |
| Charge for the year | 400 |
| At 31 March 2021 | 400 |
| NET BOOK VALUE | |
| At 31 March 2021 | 1,600 |
| At 1 April 2020 | 667 |

### 8 TANGIBLE FIXED ASSETS - CHARITY AND GROUP

| | Land and buildings £ | IT equipment £ | Furniture and equipment £ | Total £ |
|---|---|---|---|---|
| COST | | | | |
| At 1 April 2020 | 950,344 | 11,853 | 101,758 | 1,063,955 |
| Additions | - | - | 17,520 | 17,520 |
| At 31 March 2021 | 950,344 | 11,853 | 119,278 | 1,081,475 |
| DEPRECIATION | | | | |
| At 1 April 2020 | 126,076 | 3,386 | 83,320 | 212,782 |
| Charge for the year | 28,933 | 1,693 | 11,525 | 42,151 |
| At 31 March 2021 | 155,009 | 5,079 | 94,845 | 254,933 |
| NET BOOK VALUE | | | | |
| At 31 March 2021 | 795,335 | 6,774 | 24,433 | 826,542 |
| At 1 April 2020 | 824,268 | 8,467 | 18,438 | 851,173 |

### 9 FIXED ASSET INVESTMENTS

| | Group | | Charity | |
|---|---|---|---|---|
| | 2021 £ | 2020 £ | 2021 £ | 2020 £ |
| Investment in subsidiary undertaking | - | - | 100 | 100 |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

### 10 DEBTORS

| | Group | | Charity | |
|---|---|---|---|---|
| | 2021 | 2020 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Trade debtors | 8,092 | 9,745 | 8,092 | 9,745 |
| Prepayments and accrued income | 6,798 | 13,439 | 6,668 | 13,292 |
| Other debtors | 1,864 | 2,579 | 5,900 | 1,341 |
| | 16,754 | 25,763 | 20,660 | 24,378 |

### 11 CREDITORS: amounts falling due within one year

| | Group | | Charity | |
|---|---|---|---|---|
| | 2021 | 2020 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Trade creditors | 12,052 | 32,683 | 11,873 | 32,683 |
| Other taxation and social security | 1,663 | 2,436 | 1,542 | 1,576 |
| Other creditors | 11,361 | 13,592 | 9,479 | 12,410 |
| Deferred income | 53,315 | 21,968 | 52,105 | 21,968 |
| | 78,391 | 70,679 | 74,999 | 68,637 |

### 12 MOVEMENT IN FUNDS - GROUP AND CHARITY

| | At 1 April 2020 | Income | Expenditure | Transfers | At 31 March 2021 |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **RESTRICTED FUNDS** | | | | | |
| Cycles4All | - | 14,985 | (14,985) | - | - |
| Sensory4All | - | 3,241 | (3,241) | - | - |
| One4All | - | 1,829 | (1,829) | - | - |
| | - | 20,055 | (20,055) | - | - |
| **UNRESTRICTED FUNDS** | | | | | |
| DESIGNATED FUNDS | | | | | |
| Property capital fund | 824,268 | - | (28,933) | - | 795,335 |
| HCC Day Services fund | 4,500 | - | (4,500) | - | - |
| Facility reserves | 3,054 | - | - | - | 3,054 |
| Volunteer led youth activity | 10,000 | - | - | - | 10,000 |
| | 841,822 | - | (33,433) | - | 808,389 |
| GENERAL FUNDS | 74,738 | 165,740 | (141,640) | 10,805 | 109,643 |
| **TOTAL CHARITY FUNDS** | 916,560 | 185,795 | (195,128) | 10,805 | 918,032 |
| Blackbird Café (EYCT) Ltd | 885 | 74,135 | (63,525) | (10,805) | 690 |
| **TOTAL GROUP FUNDS** | 917,445 | 259,930 | (258,653) | - | 918,722 |

Blackbird Café (EYCT) Ltd represents unrestricted funds.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

### 12 MOVEMENT IN FUNDS (continued)

**RESTRICTED FUNDS**

**Cycles4All**
This project provides an adapted cycling service to people of all ages with disabilities.

**Sensory4All**
This project provides a multi-sensory room for all ages and abilities.

**One4All**
To help combat social isolation within our local community including Nightingale estate, Eastleigh Town and Velmore estate. Each of these areas have various elements of social deprivation as identified by EBC. Our One4All project links with other inclusive projects successfully operated by our Trust including Cycles4All and Sensory4all.

**DESIGNATED FUNDS**

**Property Capital Fund**
The property capital fund represents the net book value of land and buildings.

**HCC Day Services fund**
This fund represents a rent commitment to HCC Day Services, which donated funds towards the building development work.

**Facility Reserves and Volunteer Led Youth Activity Fund**
During the previous year, a legacy totalling £47,935 was received from Nigel Brown, a former Trustee with 22 years of service and treasurer for most of that period. The Nigel Brown Legacy fund is administered at the discretion of the Eastleigh Youth and Community Board of Trustees - £4,000 was designated for the part purchase of a powered bicycle; £10,000 to replace/repair essential equipment; and £10,000 to support volunteer led youth activity, reflecting Nigel's lifelong volunteering interests. The remaining amount of £23,935 was allocated to general reserves. The designated funds remaining reflect unspent amounts from the elements allocated to facilities and youth work.

**Transfers**
Designated fund transfers relate to management charges from the parent charity to the subsidiary.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

### 13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| 2021 GROUP | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2021 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 1,600 | 1,600 |
| Tangible fixed assets | - | 795,335 | 31,207 | 826,542 |
| Current assets | - | 13,054 | 155,917 | 168,971 |
| Current liabilities | - | - | (78,391) | (78,391) |
| NET ASSETS | - | 808,389 | 110,333 | 918,722 |

| 2021 CHARITY | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2021 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 1,600 | 1,600 |
| Tangible fixed assets | - | 795,335 | 31,307 | 826,642 |
| Current assets | - | 13,054 | 151,735 | 164,789 |
| Current liabilities | - | - | (74,999) | (74,999) |
| NET ASSETS | - | 808,389 | 109,643 | 918,032 |

| 2020 GROUP | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2020 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 667 | 667 |
| Tangible fixed assets | - | 831,322 | 19,851 | 851,173 |
| Current assets | - | 10,500 | 125,784 | 136,284 |
| Current liabilities | - | - | (70,679) | (70,679) |
| NET ASSETS | - | 841,822 | 75,623 | 917,445 |

| 2020 CHARITY | Restricted funds £ | Designated funds £ | Unrestricted funds £ | 2020 Total funds £ |
|---|---|---|---|---|
| Intangible fixed assets | - | - | 667 | 667 |
| Tangible fixed assets | - | 824,268 | 27,005 | 851,273 |
| Current assets | - | 17,554 | 115,703 | 133,257 |
| Current liabilities | - | - | (68,637) | (68,637) |
| NET ASSETS | - | 841,822 | 74,738 | 916,560 |

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021 (continued)

### 14 OPERATING LEASE COMMITMENTS

| The charity has total commitments under non-cancellable operating leases as follows: | 2021 £ | 2020 £ |
|---|---|---|
| Within 1 year | 806 | 1,352 |
| Within 1 -2 years | 792 | 792 |
| Within 2 - 5 years | 396 | 1,188 |
| | 1,994 | 3,332 |

### 15 IMPACT OF COVID-19

As set out in the Report of the Trustees, the Covid-19 pandemic has had, and continues to have, a significant effect on the charity and its subsidiary. Many activities have been closed for pro-longed periods and/or have been able to operate only in limited ways. However, we have also been able to find innovative and new ways to serve our community. We have benefited from grants from the Government and others, and are now re-open for hire and the majority of our other activities. The current financial year will be a challenging one but we entered it in a good position and hope that, as the year progresses, we will be able to return to something closer to normality.

### 16 PARENT CHARITY

Below are summarised results for Eastleigh Youth and Community Trust excluding income from the subsidiary company:

| | 2021 £ | 2020 £ |
|---|---|---|
| **Income** | | |
| Legacies | - | 47,935 |
| Charitable activities | 185,791 | 198,992 |
| Investment income | 4 | - |
| Management charge to subsidiary | 10,805 | 11,080 |
| | 196,600 | 258,007 |
| **Expenditure** | | |
| Charitable activities | 195,128 | 239,925 |
| **Surplus for the year** | 1,472 | 18,082 |

### 17 RELATED PARTY TRANSACTIONS

During the year, hire income, at a rate determined on a commercial basis, was received from a number of organisations with which individual Trustees are connected.