

**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  
1 Kingfisher Road  
Eastleigh  
Hampshire  
SO90 9LH

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

**BANKERS:** Lloyds Bank Plc  
36 Upper Market Street  
Eastleigh  
Hampshire  
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 crystallised 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.

**EASTLEIGH YOUTH AND COMMUNITY TRUST**  
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**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.

## **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**

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.

**EASTLEIGH YOUTH AND COMMUNITY TRUST**  
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**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**  
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**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. S. Gault

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

Knight Goodhead Limited  
Chartered Accountants

14 September 2021

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 £
<b>INCOME</b>					
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	-
<b>TOTAL INCOME</b>		<b>20,055</b>	<b>239,875</b>	<b>259,930</b>	<b>333,510</b>
<b>EXPENDITURE</b>					
Charitable activities	4	20,055	175,073	195,128	239,925
Trading subsidiary - Blackbird Café	6	-	63,525	63,525	74,618
<b>TOTAL EXPENDITURE</b>		<b>20,055</b>	<b>238,598</b>	<b>258,653</b>	<b>314,543</b>
<b>NET INCOME FOR THE YEAR</b>		<b>-</b>	<b>1,277</b>	<b>1,277</b>	<b>18,967</b>
<b>TRANSFERS BETWEEN FUNDS</b>	12	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>-</b>	<b>1,277</b>	<b>1,277</b>	<b>18,967</b>
Funds at 1 April 2020		-	917,445	917,445	898,478
<b>FUNDS AT 31 MARCH 2021</b>	12	<b>-</b>	<b>918,722</b>	<b>918,722</b>	<b>917,445</b>

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

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

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Company number: 08576533

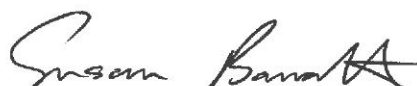
**CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2021**

		Group		Charity	
	Notes	2021 £	2020 £	2021 £	2020 £
<b>FIXED ASSETS</b>					
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
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS: amounts falling due within one year</b>	11	(78,391)	(70,679)	(74,999)	(68,637)
<b>NET CURRENT ASSETS</b>		90,580	65,605	89,790	64,620
<b>NET ASSETS</b>	13	918,722	917,445	918,032	916,560
<b>FUNDS</b>					
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
<b>TOTAL FUNDS</b>		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.

## EASTLEIGH YOUTH & COMMUNITY TRUST

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

#### 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
<b>Total</b>	<b>20,055</b>	<b>165,736</b>	<b>185,791</b>	<b>198,992</b>

**EASTLEIGH YOUTH & COMMUNITY TRUST**

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**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
<i>Total cost of charitable activities</i>	<u>20,055</u>	<u>175,073</u>	<u>195,128</u>	<u>239,925</u>

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.

## **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 (continued)**

#### **5 EMPLOYED STAFF COSTS AND NUMBERS**

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

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:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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	<u>(195)</u>	<u>885</u>

**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 (continued)****7 INTANGIBLE FIXED ASSETS - CHARITY AND GROUP**

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

**8 TANGIBLE FIXED ASSETS - CHARITY AND GROUP**

	Land and buildings £	IT equipment £	Furniture and equipment £	Total £
<b>COST</b>				
At 1 April 2020	950,344	11,853	101,758	1,063,955
Additions	-	-	17,520	17,520
At 31 March 2021	<u>950,344</u>	<u>11,853</u>	<u>119,278</u>	<u>1,081,475</u>
<b>DEPRECIATION</b>				
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	<u>155,009</u>	<u>5,079</u>	<u>94,845</u>	<u>254,933</u>
<b>NET BOOK VALUE</b>				
At 31 March 2021	<u>795,335</u>	<u>6,774</u>	<u>24,433</u>	<u>826,542</u>
At 1 April 2020	<u>824,268</u>	<u>8,467</u>	<u>18,438</u>	<u>851,173</u>

**9 FIXED ASSET INVESTMENTS**

	Group		Charity
	2021	2020	2021
	£	£	£
Investment in subsidiary undertaking	-	-	100
	<u>-</u>	<u>-</u>	<u>100</u>



# **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 (continued)**

### **10 DEBTORS**

	<b>Group</b>		<b>Charity</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<u>16,754</u>	<u>25,763</u>	<u>20,660</u>	<u>24,378</u>

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

	<b>Group</b>		<b>Charity</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<u>78,391</u>	<u>70,679</u>	<u>74,999</u>	<u>68,637</u>

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

	<b>At 1 April 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31 March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>RESTRICTED FUNDS</b>					
Cycles4All	-	14,985	(14,985)	-	-
Sensory4All	-	3,241	(3,241)	-	-
One4All	-	1,829	(1,829)	-	-
	<u>-</u>	<u>20,055</u>	<u>(20,055)</u>	<u>-</u>	<u>-</u>
<b>UNRESTRICTED FUNDS</b>					
<b>DESIGNATED FUNDS</b>					
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
	<u>841,822</u>	<u>-</u>	<u>(33,433)</u>	<u>-</u>	<u>808,389</u>
<b>GENERAL FUNDS</b>	<u>74,738</u>	<u>165,740</u>	<u>(141,640)</u>	<u>10,805</u>	<u>109,643</u>
<b>TOTAL CHARITY FUNDS</b>	<u>916,560</u>	<u>185,795</u>	<u>(195,128)</u>	<u>10,805</u>	<u>918,032</u>
Blackbird Café (EYCT) Ltd	885	74,135	(63,525)	(10,805)	690
<b>TOTAL GROUP FUNDS</b>	<u>917,445</u>	<u>259,930</u>	<u>(258,653)</u>	<u>-</u>	<u>918,722</u>

Blackbird Café (EYCT) Ltd represents unrestricted funds.

## **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 (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.

# **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 (continued)**

### **13 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

<b>2021 GROUP</b>	<b>Restricted funds</b>	<b>Designated funds</b>	<b>Unrestricted funds</b>	<b>2021 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)
<b>NET ASSETS</b>	<b>-</b>	<b>808,389</b>	<b>110,333</b>	<b>918,722</b>

<b>2021 CHARITY</b>	<b>Restricted funds</b>	<b>Designated funds</b>	<b>Unrestricted funds</b>	<b>2021 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)
<b>NET ASSETS</b>	<b>-</b>	<b>808,389</b>	<b>109,643</b>	<b>918,032</b>

<b>2020 GROUP</b>	<b>Restricted funds</b>	<b>Designated funds</b>	<b>Unrestricted funds</b>	<b>2020 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)
<b>NET ASSETS</b>	<b>-</b>	<b>841,822</b>	<b>75,623</b>	<b>917,445</b>

<b>2020 CHARITY</b>	<b>Restricted funds</b>	<b>Designated funds</b>	<b>Unrestricted funds</b>	<b>2020 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)
<b>NET ASSETS</b>	<b>-</b>	<b>841,822</b>	<b>74,738</b>	<b>916,560</b>

## **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 (continued)**

#### **14 OPERATING LEASE COMMITMENTS**

The charity has total commitments under non-cancellable operating leases as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Within 1 year	806	1,352
Within 1 -2 years	792	792
Within 2 - 5 years	396	1,188
	<u>1,994</u>	<u>3,332</u>

#### **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:

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

#### **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.