

**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  
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

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.

**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**

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.

**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**

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

A handwritten signature in black ink, appearing to read 'S. J. Everett', with a large, stylized loop at the end.

## **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

Knight Goodhead Limited  
Chartered Accountants

6 SEPTEMBER 2022

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 £
<b>INCOME</b>					
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
<b>TOTAL INCOME</b>		<b>48,495</b>	<b>274,345</b>	<b>322,840</b>	<b>259,930</b>
<b>EXPENDITURE</b>					
Charitable activities	4	48,495	199,052	247,547	195,128
Trading subsidiary - Blackbird Café	6	-	68,035	68,035	63,525
<b>TOTAL EXPENDITURE</b>		<b>48,495</b>	<b>267,087</b>	<b>315,582</b>	<b>258,653</b>
<b>NET INCOME FOR THE YEAR</b>		<b>-</b>	<b>7,258</b>	<b>7,258</b>	<b>1,277</b>
<b>TRANSFERS BETWEEN FUNDS</b>	12	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>-</b>	<b>7,258</b>	<b>7,258</b>	<b>1,277</b>
Funds at 1 April 2021	18	-	918,722	918,722	917,445
<b>FUNDS AT 31 MARCH 2022</b>	12	<b>-</b>	<b>925,980</b>	<b>925,980</b>	<b>918,722</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**

(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)**

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

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		Charity	
		2022 £	2021 £	2022 £	2021 £
<b>FIXED ASSETS</b>					
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
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS: amounts falling due within one year</b>	11	(51,718)	(78,391)	(44,979)	(74,999)
<b>NET CURRENT ASSETS</b>		132,390	90,580	132,918	89,790
<b>NET ASSETS</b>	13	925,980	918,722	926,608	918,032
<b>FUNDS</b>					
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
<b>TOTAL FUNDS</b>		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.

## **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**

#### **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
<b>Total</b>	<b>48,495</b>	<b>200,843</b>	<b>249,338</b>	<b>185,791</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 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
<i>Total cost of charitable activities</i>	<u>48,495</u>	<u>199,052</u>	<u>247,547</u>	<u>195,128</u>

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.

## **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 (continued)**

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

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

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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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	<u>(1,318)</u>	<u>(195)</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 2022 (continued)****7 INTANGIBLE FIXED ASSETS - CHARITY AND GROUP**

	Website £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	2,000
<b>AMORTISATION</b>	
At 1 April 2021	400
Charge for the year	400
At 1 April 2021 and 31 March 2022	800
<b>NET BOOK VALUE</b>	
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 £
<b>COST</b>				
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
<b>DEPRECIATION</b>				
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
<b>NET BOOK VALUE</b>				
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**

FIXED ASSET INVESTMENTS	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
Investment in subsidiary undertaking	-	-	100	100

**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 (continued)****10 DEBTORS**

	<b>Group</b>		<b>Charity</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<u>27,963</u>	<u>16,754</u>	<u>29,517</u>	<u>20,660</u>

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

	<b>Group</b>		<b>Charity</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<u>51,718</u>	<u>78,391</u>	<u>44,979</u>	<u>74,999</u>

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

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

**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 (continued)****13 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

<b>2022 GROUP</b>	<b>Restricted funds</b>	<b>Designated funds</b>	<b>Unrestricted funds</b>	<b>2022 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)
<b>NET ASSETS</b>	<b>-</b>	<b>779,431</b>	<b>146,549</b>	<b>925,980</b>

<b>2022 CHARITY</b>	<b>Restricted funds</b>	<b>Designated funds</b>	<b>Unrestricted funds</b>	<b>2022 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)
<b>NET ASSETS</b>	<b>-</b>	<b>779,431</b>	<b>147,177</b>	<b>926,608</b>

<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>

## **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 (continued)**

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

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

#### **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:

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

#### **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.

**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 (continued)****19 PRIOR YEAR MOVEMENT IN FUNDS - GROUP AND CHARITY**

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
<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><u>917,445</u></u>	<u><u>259,930</u></u>	<u><u>(258,653)</u></u>	<u><u>-</u></u>	<u><u>918,722</u></u>