

**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  
1 Kingfisher Road  
Eastleigh  
Hampshire  
SO90 9LH

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

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

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.

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**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

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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



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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.

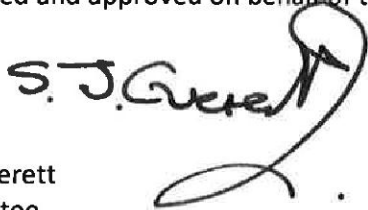
The directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the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

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**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

A handwritten signature in black ink, appearing to read 'S. J. Everett', with a large, stylized flourish extending from the end of the signature.

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.



J E Harris FCCA

Knight Goodhead Limited  
Chartered Accountants

7 NOVEMBER 2023

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

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

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**CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2023**

	Notes	Group		Charity	
		2023 £	2022 £	2023 £	2022 £
<b>FIXED ASSETS</b>					
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
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS: amounts falling due within one year</b>	11	(39,673)	(51,718)	(28,516)	(44,979)
<b>NET CURRENT ASSETS</b>		98,599	132,390	111,234	132,918
<b>NET ASSETS</b>	13	852,067	925,980	864,802	926,608
<b>FUNDS</b>					
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
<b>TOTAL FUNDS</b>		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.
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Designated funds	Funds which are set aside for specific purposes by the trustees to be used in accordance with the charitable objects.
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## 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

#### 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
<b>Total</b>	<b>33,323</b>	<b>181,398</b>	<b>214,721</b>	<b>249,338</b>

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**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
<i>Total cost of charitable activities</i>	<u>33,323</u>	<u>256,895</u>	<u>290,218</u>	<u>247,547</u>

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.



## **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 (continued)**

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

Employed staff costs for the charity (single entity) were as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	155,595	111,249
Social security costs	4,281	2,220
Pension	2,454	1,858
	<u>162,330</u>	<u>115,327</u>

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:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
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	<u>(12,107)</u>	<u>(1,318)</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 2023 (continued)

### 7 INTANGIBLE FIXED ASSETS - CHARITY AND GROUP

	Website £
<b>COST</b>	
At 1 April 2022 and 31 March 2023	2,000
<b>AMORTISATION</b>	
At 1 April 2022	800
Charge for the year	400
At 31 March 2023	1,200
<b>NET BOOK VALUE</b>	
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 £
<b>COST</b>				
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
<b>DEPRECIATION</b>				
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
<b>NET BOOK VALUE</b>				
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
	£	£	£
Investment in subsidiary undertaking	-	-	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 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
	<u>18,398</u>	<u>27,963</u>	<u>30,219</u>	<u>29,517</u>

### 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
	<u>39,673</u>	<u>51,718</u>	<u>28,516</u>	<u>44,979</u>

### 12 MOVEMENT IN FUNDS - GROUP AND CHARITY

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
<b>RESTRICTED FUNDS</b>					
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)	-	-
<b>UNRESTRICTED FUNDS</b>					
<b>DESIGNATED FUNDS</b>					
Property capital fund	766,377	-	(28,958)	-	737,419
Facility reserves	3,054	-	-	-	3,054
Volunteer led youth activity	10,000	-	-	-	10,000
	<u>779,431</u>	-	<u>(28,958)</u>	-	<u>750,473</u>
<b>GENERAL FUNDS</b>	<u>147,177</u>	<u>181,398</u>	<u>(227,937)</u>	<u>13,691</u>	<u>114,329</u>
<b>TOTAL CHARITY FUNDS</b>	<u>926,608</u>	<u>214,721</u>	<u>(290,218)</u>	<u>13,691</u>	<u>864,802</u>
Blackbird Café (EYCT) Ltd	(628)	122,150	(120,566)	(13,691)	(12,735)
<b>TOTAL GROUP FUNDS</b>	<u>925,980</u>	<u>336,871</u>	<u>(410,784)</u>	-	<u>852,067</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 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 Kickstart 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.

# 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 (continued)

### 13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

<b>2023 GROUP</b>	<b>Restricted funds £</b>	<b>Designated funds £</b>	<b>Unrestricted funds £</b>	<b>2023 Total funds £</b>
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)
<b>NET ASSETS</b>	<b>-</b>	<b>750,473</b>	<b>101,594</b>	<b>852,067</b>

<b>2023 CHARITY</b>	<b>Restricted funds £</b>	<b>Designated funds £</b>	<b>Unrestricted funds £</b>	<b>2023 Total funds £</b>
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)
<b>NET ASSETS</b>	<b>-</b>	<b>750,473</b>	<b>114,329</b>	<b>864,802</b>

<b>2022 GROUP</b>	<b>Restricted funds £</b>	<b>Designated funds £</b>	<b>Unrestricted funds £</b>	<b>2022 Total funds £</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>
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>

## **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 (continued)**

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

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

#### **15 PARENT CHARITY**

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

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

#### **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.

# 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 (continued)

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

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
<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)	-	-
	-	48,495	(48,495)	-	-
<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
	808,389	-	(28,958)	-	779,431
<b>GENERAL FUNDS</b>	109,643	200,843	(170,094)	6,785	147,177
<b>TOTAL CHARITY FUNDS</b>	918,032	249,338	(247,547)	6,785	926,608
Blackbird Café (EYCT) Ltd	690	73,502	(68,035)	(6,785)	(628)
<b>TOTAL GROUP FUNDS</b>	918,722	322,840	(315,582)	-	925,980