

Company Registration Number: 08645262

Charity Commission Number: 1154886

ONSITE BUILDING TRUST
(a company limited by guarantee)

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

Swimming
against the tide?

We will help you find
calmer waters



Baines Jewitt
CHARTERED ACCOUNTANTS
AND BUSINESS ADVISERS

ONSITE BUILDING TRUST
(a company limited by guarantee)

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FOR THE YEAR ENDED 31 MARCH 2021**

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ONSITE BUILDING TRUST
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees are pleased to present their report, together with the unaudited financial statements of the charitable company (the charity) for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity Name:	Onsite Building Trust
Company Registration No:	08645262
Charity Registration No:	1154886
Principal Office:	Elmwood Centre 53 Darlington Road Stockton-on-Tees TS18 5EP
Trustees/Directors:	S.J. Rose - Chair G. Lee S. Hosking A.J. Campbell Mrs. P. Beall U.A. Hanif T. Sledmore Mrs. C. Clark
Managing Director:	I. Brown
Company Secretary:	I. Brown
Independent Examiner:	Mr. J. Lester FCA Baines Jewitt Limited Barrington House 41-45 Yarm Lane Stockton-on-Tees TS18 3EA
Bankers:	The Co-operative Bank P.O. Box 250 Delf House Southway Skelmersdale WN8 6WT

ONSITE BUILDING TRUST
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Onsite Building Trust is a company limited by guarantee, governed by a Memorandum and Articles of Association dated 9 August 2013, as amended by Special Resolution dated 22 November 2013. It is also a charity registered with the Charity Commission with effect from 5 December 2013.

Recruitment and Appointment of Trustees

The initial members of the charity were the subscribers to the Memorandum and Articles of Association, which state:

“The charity shall have a Board of Trustees comprising at least three persons.

The initial Board of Trustees shall comprise:

- (a) a Chair of the Trustees, being an independent member of the community served, appointed by the trustees for this purpose;
- (b) a Treasurer/Finance Committee Chair, also being an independent member of the community;
- (c) no more than three persons nominated by Catalyst Stockton;
- (d) no more than three persons nominated by Stockton Borough Council;
- (e) one nominee of Elmwood Youth & Community Centre;
- (f) one nominee of Robert Atkinson Youth & Community Centre;
- (g) one nominee of Grangefield Youth & Community Centre;
- (h) one nominee of Stillington Youth & Community Centre.

The trustees may at any time vary, reduce or add to the list of organisations entitled to appoint trustees, or the number of persons each is entitled to nominate. The trustees may further specify a fixed period for which a nominated trustee may serve before being reviewed and re-nominated (or not) by the nominating organisation.

In addition to these nominated trustees, the trustees may co-opt additional persons to serve as trustees in order to bring additional experience or expertise to the running of the charity. Such trustees may be co-opted for a fixed period of time or indefinitely, at the discretion of the trustees and may be removed or replaced at any time.”

In relation to the Companies Act 2006, members are also directors of the limited company.

Day to Day Management

The management and administration of the charity is under the control of the trustees who meet quarterly. The day to day operations of the charity are delegated to the Managing Director.

Key members of staff of the charity form the senior management team and meet at least weekly to review and monitor the implementation of the business strategy, including making recommendations to the Board of Trustees on strategic decisions.

Trustee Induction and Training

All trustees complete a programme of induction into the organisation delivered by the Chair and the Managing Director. This includes information about their roles and responsibilities and the organisation's policies and procedures. Trustees complete individual self-assessments and annual appraisals where required, which identify any training needs, and there is an annual bespoke development session for all trustees. In-house training is also provided at the end of Board meetings as required.

Trustees act as Board Champions to support the charity where their particular skills and experience are relevant to the improving or reviewing of service delivery; this has included health and safety, finance and HR.

Pay Policy for Senior Staff

The Board of directors are also the charity's trustees and, along with the Managing Director, are the key management personnel responsible for directing and operating the charity on a day-to-day basis. All trustees give their time and expertise freely and no trustee received remuneration in the year.

The pay of the senior staff is reviewed annually and the trustees benchmark against pay levels in other voluntary sector organisations of a similar size operating in the North East region.

ONSITE BUILDING TRUST
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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

Risk Management

The trustees have conducted a review of the major risks to which the charity is exposed. External risks to funding can only be reduced by allowing for diversification of funding and activities. Internal financial risks are minimised by the implementation of procedures for authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

Health and safety for our staff and customers remains the highest priority. An annual review is undertaken, with Board scrutiny, and the findings are considered by the Board. Health and safety is also considered by the charity's senior management team and at team meetings. Regular compliance is checked in relation to fire, asbestos, electrics, gas and legionella, to ensure that all required certification is in place. Building inspections are carried out regularly by Centre Managers and senior staff alongside this process.

Covid-19

In mid-March 2020, the global Covid-19 pandemic resulted in a UK-wide lockdown. The immediate focus at that time was to follow government advice and take the decisions necessary to protect the business, our staff and our customers, and support the community response to the pandemic, by ensuring that essential services, which are based in several centres, could continue to operate e.g. nurseries and NHS services.

OBJECTIVES AND ACTIVITIES

The charity's objects are specifically restricted to the following:

"To further or benefit the residents of the Tees Valley 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 and leisure time occupation with the objective of improving the conditions of life for the residents.

In furtherance of these objects but not otherwise, the trustees shall have power to maintain and manage or co-operate with any statutory authority in the maintenance and management of community centres for activities promoted in furtherance of the above objects."

ACHIEVEMENTS AND PERFORMANCE

The period 1 April 2020 to 31 March 2021 was the charity's seventh full year of operation.

Onsite Building Trust was a project initiated by Catalyst Stockton as part of the Transforming Local Infrastructure Funding Programme. The charity became fully operational as a charitable building trust in its own right in April 2014, when it obtained four community centres from Stockton-on-Tees Borough Council under the Community Asset Transfer Scheme.

The approach which we have developed and are implementing is to deliver a long-term, sustainable and community-based solution to safeguard the future of these centres, in the light of increasingly challenging funding settlements for local government.

Our ethos is aimed at keeping centres in the community as vital hubs providing services, promoting engagement and cohesion, whilst ensuring that they become subsidy-free and self-sustaining.

Our mission is *"developing our community centres to be sustainable, viable and easy to use within our communities"*.

Our vision is to be *"agents of community development"*.

2020/2021 was an extraordinary year. All normal day-to-day charitable activities stopped abruptly and attentions turned to dealing with the effects of the global pandemic and how the Charity could best respond.

In the first quarter of the year, the situation changed daily and our immediate priority was to protect our staff, users, assets and services. An emergency budget was adopted to legislate for a worst-case scenario and all non-essential expenditure was suspended.

The focus then shifted towards providing a community response to the pandemic. The Senior Management Team applied for, and secured, emergency funding and government business support grants to enable our centres to continue to provide services that addressed immediate local need.

- Both community nurseries reopened and stood ready to provide 24-hour childcare support for essential key workers.
- The Charity partnered with Groundwork and Little Sprouts to support a meal distribution and delivery service from Norton Grange.
- A community Garden Project was developed at Elmwood to encourage people to get more active through volunteering post-lockdown.

ONSITE BUILDING TRUST
(a company limited by guarantee)

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

2020/2021 could also have been devastating had the Government not acted fast to roll out a business support scheme and Coronavirus Job Retention Scheme (Furlough), which ensured no jobs were lost and the Charity remained on a strong financial footing. The Charity is working on plans to invest funds in its centres to improve and sustain them after the easing of the lockdown.

Restrictions imposed by the national lockdown, which forced staff to remain at home, also created more time for staff to volunteer their expertise supporting other voluntary and community organisations:

- The Glebe and the Albany Community Centre's were supported to apply for Government business support grants.
- Cleveland Mountaineering Centre was supported to secure lottery funding to refurbish their club-house, which volunteers had not been able to maintain due to the lockdown.
- The Arthur Wharton Foundation in Darlington, a registered Charity that promotes racial harmony, knowledge and mutual understanding between different racial groups (and they also operate a community centre) were supported to apply for lottery funding.

As this report was written in early June 2021, we look forward to July 19th to welcome people back into our facilities to continue enjoying activities that enable them to reach their full potential and enjoy a better quality of life.

We have well developed plans to further invest in our centres, staff and services during the next 12 months to ensure we have a strong and sustainable community-focused business.

PLANS FOR FUTURE PERIODS

The current pandemic presents significant challenges for all businesses and communities. With government grant support, we are confident that we can weather the current period and emerge with a stronger, leaner, more viable business.

The focus on 'invest to save' initiatives will continue, as well as reducing energy costs and waste. We will also continue to invest in our staff, provide them with new skills, to reduce dependence on external contractors and ensure that we have a well-motivated, multi-disciplinary team.

We have been successful in attracting funding to improve the Grangefield Centre with a significant investment of £120,000 planned for next year. We are also working with a number of partners to seek to obtain a new artificial football pitch for the site.

FINANCIAL REVIEW

As reflected in the Statement of Financial Activities, the charity had net incoming resources for the year of £230,296 (previous year: £25,162). In the event of a significant downturn in activities, the trustees consider that cash-backed unrestricted funds broadly equivalent to three months 'core' annual expenditure across those funds would be sufficient to enable them to restructure or wind up the charity's affairs in an orderly manner. This minimum level of cash-backed unrestricted funds is currently estimated at circa £100,000 which was surpassed by the unrestricted cash and bank balances at both 31 March 2020 and 31 March 2021. This position is carried forward into 2021/2022 and will be reviewed as the charity continues to develop its activities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees on 27 August 2021.....
and signed on their behalf by:



.....
S.J. Rose
Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ONSITE BUILDING TRUST**

**UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2021 which are set out on pages 6 to 16.

Responsibilities and Basis of Report

As the charity 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 company'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 Statement

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 Institute of Chartered Accountants in England and Wales (ICAEW), 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 that in any material respect:

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 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 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

V. WAIN

Mr. J. Lester FCA
Baines Jewitt Limited
Chartered Accountants
Barrington House
41-45 Yarm Lane
Stockton-on-Tees
TS18 3EA

Dated: *27 August 2021*

JL/AJD

ONSITE BUILDING TRUST
(a company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds		Restricted Funds		Total Funds	
		2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£
INCOME							
Grants, donations and legacies	4(a)	389,298	34,781	12,670	4,699	401,968	39,480
Income from charitable activities	4(b)	239,927	427,015	6,582	6,080	246,509	433,095
Other income	4(c)	13,757	26,707	-	-	13,757	26,707
TOTAL INCOME		642,982	488,503	19,252	10,779	662,234	499,282
EXPENDITURE							
Charitable activities	5	416,056	453,943	15,882	20,177	431,938	474,120
TOTAL EXPENDITURE		416,056	453,943	15,882	20,177	431,938	474,120
Net income/(expenditure)		226,926	34,560	3,370	(9,398)	230,296	25,162
Transfers between funds	17	-	5,753	-	(5,753)	-	-
Net movement in funds		226,926	40,313	3,370	(15,151)	230,296	25,162
Reconciliation of funds:							
Total funds brought forward	16&17	476,986	436,673	22,136	37,287	499,122	473,960
TOTAL FUNDS CARRIED FORWARD	16&17	703,912	476,986	25,506	22,136	729,418	499,122

The Statement of Financial Activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

ONSITE BUILDING TRUST
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Company Registration Number 08645262

BALANCE SHEET
31 MARCH 2021

	Notes	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	11		308,018		317,701
CURRENT ASSETS					
Debtors	12	33,302		72,776	
Cash at bank and in hand		413,522		141,497	
		446,824		214,273	
CREDITORS:					
Amounts falling due within one year	13	25,424		(31,412)	
NET CURRENT ASSETS			421,400		182,861
TOTAL ASSETS LESS CURRENT LIABILITIES			729,418		500,562
CREDITORS:					
Amounts falling due after more than one year	14		-		(1,440)
NET ASSETS			729,418		499,122
FUNDS					
Unrestricted funds			703,912		476,986
Restricted funds			25,506		22,136
TOTAL FUNDS	16&17		729,418		499,122

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (i) ensuring that the charitable company keeps proper accounting records which comply with Sections 386 and 387 of the Companies Act 2006, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of the financial period and of its surplus or deficit for the financial period in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

Approved by the trustees on 27 August 2021 and signed on their behalf by:


.....
S.J. Rose
Chair of Trustees


.....
S. Hosking
Trustee

ONSITE BUILDING TRUST
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
Cash inflow from operating activities	20	<u>286,212</u>	<u>8,718</u>
Cash flow from investing activities:			
Interest element of finance lease payments		(1,006)	(1,006)
Purchase of tangible fixed assets		<u>(10,300)</u>	<u>(11,137)</u>
Net cash outflow from investing activities		<u>(11,306)</u>	<u>(12,143)</u>
Cash flow from financing activities:			
Capital repayments - loan		-	750
Capital repayments - finance lease contracts		<u>(2,881)</u>	<u>(2,881)</u>
Net cash inflow/(outflow) from financing activities		<u>(2,881)</u>	<u>(2,131)</u>
Increase/(decrease) in cash and cash equivalents in year		272,025	(5,556)
Cash and cash equivalents at the beginning of the year		<u>141,497</u>	<u>147,053</u>
Total cash and cash equivalents at the end of the year		<u>413,522</u>	<u>141,497</u>
Cash and cash equivalents consist of:			
Cash at bank and in hand		<u>413,522</u>	<u>141,497</u>

ONSITE BUILDING TRUST
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**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. CHARITY INFORMATION

The charity (registered number 1154886) is a public benefit entity incorporated in the UK on 9 August 2013 as a company limited by guarantee. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operation and principal activities is to advance education and the provision of facilities in the interests of social welfare for recreation and leisure time occupation.

2. BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

Basis of Preparation and Assessment of Going Concern

The charity constitutes a public entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act, the Companies Act and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are presented in pounds sterling, which is the functional currency of the charity, and rounded to the nearest pound.

3. ACCOUNTING POLICIES

(a) Income Recognition

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income, after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants and donations

- Where donors specify that grants and donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
- Where donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

Donated assets, services and facilities

Donated assets, services and facilities are only included in incoming resources (with equivalent amounts in resources expended where applicable) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value of the asset, services or facilities received which is the amount the charity would have been willing to pay to obtain the asset, services or facilities of equivalent economic benefit on the open market.

Investment income

Investment income is included when receivable by the charity.

(b) Resources Expended

Resources expended are recognised in the year in which they are incurred and are shown inclusive of any attributable VAT, which cannot be recovered.

(c) Unrestricted and Restricted Funds

Unrestricted funds comprise income received or generated by reference to the general objects of the charity without further specified purpose. Such funds may however be designated by the trustees for specific purposes from time to time.

Restricted funds are those donated for a specified purpose as laid down by the donor or as a result of a specific appeal or application. Such funds are kept separate from the unrestricted funds of the charity and only related expenditure is charged against them.

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**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

3. ACCOUNTING POLICIES (Continued)

(d) Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates so as to write off the cost, less estimated residual value, of fixed assets over their expected useful lives:

Leasehold property	- straight line over the term of the lease
Furniture, plant and equipment	- 15% reducing balance
Computer equipment	- 25% straight line
Caravan	- 15% reducing balance
Motor vehicles	- 25% reducing balance

(e) Financial Instruments

The charity only has financial assets and 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. Any losses arising from impairment are recognised in expenditure.

(f) Termination Payments

These are recognised as a liability and an expense only when the charity is demonstrably committed to a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

(g) Pension Costs and other Post-Retirement Benefits

The charity is part of a multi-employer defined benefit pension scheme, the Teesside Pension Fund, which is administered by Middlesbrough Council. As the charity's contributions are set in relation to the current service period only, and are not affected by any surplus or deficit in the scheme relating to past service of its own employees, the actual contributions paid are treated as the cost to the charity in the accounts.

(h) Operating Leases

Rentals applicable to operating leases, where substantially all of the benefits and risks of ownership remain with the lessor, are charged against revenue on a straight line basis over the period of the lease.

4(a) INCOME FROM GRANTS, DONATIONS AND LEGACIES

These comprise:	Unrestricted Funds		Restricted Funds		Total Funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Stockton Borough Council:						
Centre support grants	-	20,000	-	-	-	20,000
Coronavirus Job Retention Scheme	163,582	14,781	-	-	163,582	14,781
Local Restrictions Support Grants	100,716	-	-	-	100,716	-
Retail and Hospitality Grant	125,000	-	-	-	125,000	-
Anonymous	-	-	7,670	-	7,670	-
Sport England	-	-	5,000	-	5,000	-
Tees Valley Community Foundation	-	-	-	1,000	-	1,000
Thirteen Housing	-	-	-	2,000	-	2,000
Other donations	-	-	-	1,699	-	1,699
	<u>389,298</u>	<u>34,781</u>	<u>12,670</u>	<u>4,699</u>	<u>401,968</u>	<u>39,480</u>

The charity benefits from the involvement and enthusiastic support of its volunteers. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

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**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
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4(b) INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Room hire and lettings	239,927	427,015	6,582	6,080	246,509	433,095

4(c) OTHER INCOME

	Unrestricted Funds		Restricted Funds		Total Funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Gym memberships	4,658	10,184	-	-	4,658	10,184
Cleaning services	9,099	16,523	-	-	9,099	16,523
	13,757	26,707	-	-	13,757	26,707

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds		Restricted Funds		Total Funds	
	2021	2020	2021	2020	2021	2020
	£	£	£	£	£	£
Salaries and wages	164,413	167,944	-	-	164,413	167,944
Social security costs	4,078	6,885	-	-	4,078	6,885
Pension contributions	11,739	11,861	-	-	11,739	11,861
Donations	5,750	-	-	-	5,750	-
Gas	24,463	50,614	-	-	24,463	50,614
Electric	35,733	42,079	-	-	35,733	42,079
Rates and water	8,013	14,154	-	-	8,013	14,154
Maintenance contracts	8,222	13,943	-	-	8,222	13,943
Licences	1,762	485	-	-	1,762	485
Insurance	12,689	16,789	-	285	12,689	17,074
Printing, postage and stationery	-	228	-	-	-	228
Telephone	6,036	5,724	-	-	6,036	5,724
Cleaning materials	3,998	6,736	474	1,236	4,472	7,972
Marketing and promotion	-	764	173	118	173	882
Staff travel	10	775	-	-	10	775
Training	150	245	-	-	150	245
Repairs and renewals	46,929	33,413	7,815	8,564	54,744	41,977
Caravan site fees	-	-	4,691	5,655	4,691	5,655
Van hire	1,560	3,372	-	-	1,560	3,372
Motor expenses	4,498	1,682	-	-	4,498	1,682
Sundries	851	1,124	-	108	851	1,232
Venue hire	-	-	-	210	-	210
Legal and professional fees	-	1,200	-	790	-	1,990
Finance lease charges	1,006	1,006	-	-	1,006	1,006
Depreciation	17,254	17,439	2,729	3,211	19,983	20,650
Support costs - see note 6	53,170	51,450	-	-	53,170	51,450
Governance costs - see note 7	3,732	4,031	-	-	3,732	4,031
	416,056	453,943	15,882	20,177	431,938	474,120

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**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	Total 2021 £	Total 2020 £
Salaries and wages	Staff role	46,200	46,200
Social security costs	Staff role	4,920	3,200
Employer's pension contributions	Staff role	2,050	2,050
		53,170	51,450

7. ANALYSIS OF GOVERNANCE COSTS

	Total 2021 £	Total 2020 £
Accountancy	3,732	3,660
Trustee meeting expenses	-	21
Board development session	-	350
	3,732	4,031

8. NET OUTGOING RESOURCES FOR THE YEAR

	2021 £	2020 £
This is stated after charging:		
Depreciation	19,983	20,650
Independent Examiner's fees:		
- external scrutiny	1,200	1,200
- other services	2,460	2,460
- under provision re previous period	72	-

9. REMUNERATION OF STAFF, TRUSTEES AND KEY MANAGEMENT PERSONNEL

	2021 £	2020 £
Salaries and wages	210,613	214,144
Social security costs	8,998	10,085
Employer's pension contributions	13,789	13,911
	233,400	238,140

The total employment benefits of key management personnel were £35,803 (2020: £35,163).

No employee earned £60,000 per annum or more.

No trustees were reimbursed any expenses (2020: £nil).

No remuneration was paid to any trustee or to any person connected to them.

The charity has indemnity insurance on behalf of the trustees.

The average monthly number of staff employed by the charity during the year was as follows:

	2021 No.	2020 No.
Direct charitable staff	15	15
Administrative	3	3
	18	18

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10. TAXATION

HM Revenue & Customs Charities Division have approved the charitable status of Onsite Building Trust and its income is therefore exempt from tax, under Sections 505 and 506 of the Taxes Act 1988, provided that it is applied for charitable purposes only.

11. TANGIBLE FIXED ASSETS

	Leasehold Property £	Furniture, Plant & Equipment £	Computer Equipment £	Caravan £	Motor Vehicle £	Total £
Cost						
At 1 April 2020	214,229	158,008	6,915	30,000	-	409,152
Additions at cost	-	3,041	899	-	6,360	10,300
	<u>214,229</u>	<u>161,049</u>	<u>7,814</u>	<u>30,000</u>	<u>6,360</u>	<u>419,452</u>
At 31 March 2021	214,229	161,049	7,814	30,000	6,360	419,452
Accumulated Depreciation						
At 1 April 2020	5,948	67,414	6,282	11,807	-	91,451
Charge for year	2,181	13,831	314	2,729	928	19,983
	<u>8,129</u>	<u>81,245</u>	<u>6,596</u>	<u>14,536</u>	<u>928</u>	<u>111,434</u>
At 31 March 2021	8,129	81,245	6,596	14,536	928	111,434
Net Book Value						
At 31 March 2020	208,281	90,594	633	18,193	-	317,701
	<u>208,281</u>	<u>90,594</u>	<u>633</u>	<u>18,193</u>	<u>-</u>	<u>317,701</u>
At 31 March 2021	206,100	79,804	1,218	15,464	5,432	308,018
	<u>206,100</u>	<u>79,804</u>	<u>1,218</u>	<u>15,464</u>	<u>5,432</u>	<u>308,018</u>

Included above are the following amounts in respect of fixed assets held under finance lease contracts:

	Furniture, Plant & Equipment £
Cost	
At 1 April 2020 and 31 March 2021	26,405
	<u>26,405</u>
Accumulated Depreciation	
At 1 April 2020	12,622
Charge for year	2,067
	<u>14,689</u>
At 31 March 2021	14,689
Net Book Value	
At 31 March 2020	13,783
	<u>13,783</u>
At 31 March 2021	11,716
	<u>11,716</u>

12. DEBTORS

	2021 £	2020 £
Grant income receivable	-	14,781
Other debtors and prepayments	33,302	57,995
	<u>33,302</u>	<u>72,776</u>

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13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors and accruals	20,952	25,647
Other taxes and social security	3,032	2,884
Hire purchase and finance lease contracts	1,440	2,881
	<u>25,424</u>	<u>31,412</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Hire purchase and finance lease contracts (two to five years)	-	1,440

15. SECURED DEBTS

The following secured debts are included within creditors:	2021	2020
	£	£
Hire purchase and finance lease contracts	1,440	4,321

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Net Current Assets £	Long Term Liabilities £	Total £
Restricted funds	15,464	10,042	-	25,506
Unrestricted funds	292,554	411,358	-	703,912
	<u>308,018</u>	<u>421,400</u>	<u>-</u>	<u>729,418</u>

17. MOVEMENT IN FUNDS

	At 31.3.20 £	Income £	Expenditure £	Transfer Between Funds £	At 31.3.21 £
Unrestricted Funds					
General	476,986	642,982	416,056	-	703,912
Restricted Funds					
Stockton Borough Council:					
Donated caravan	18,193	-	2,729	-	15,464
Caravan lettings	1,943	6,582	5,310	-	3,215
Thirteen Housing	2,000	-	173	-	1,827
Anonymous	-	7,670	7,670	-	-
Sport England COVID-19	-	5,000	-	-	5,000
Total Restricted Funds	<u>22,136</u>	<u>19,252</u>	<u>15,882</u>	<u>-</u>	<u>25,506</u>
Total Funds	<u>499,122</u>	<u>662,234</u>	<u>431,938</u>	<u>-</u>	<u>729,418</u>

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17. MOVEMENT IN FUNDS (Continued)

2020	At 31.3.19 £	Income £	Expenditure £	Transfer Between Funds £	At 31.3.20 £
Unrestricted Funds					
General	436,673	488,503	453,943	5,753	476,986
Restricted Funds					
Stockton Borough Council:					
Donated caravan	21,404	-	3,211	-	18,193
Awards for All	9,960	-	8,385	(1,575)	-
Caravan lettings	3,444	6,080	7,581	-	1,943
Friends of Stillington	2,479	-	-	(2,479)	-
Tees Valley Community Foundation	-	1,000	1,000	-	-
Thirteen Housing	-	2,000	-	-	2,000
Other donations	-	1,699	-	(1,699)	-
Total Restricted Funds	37,287	10,779	20,177	(5,753)	22,136
Total Funds	473,960	499,282	474,120	-	499,122

Restricted Funds:

Stockton Borough Council donated caravan - the ownership of a caravan was transferred from Stockton Borough Council to the charity on 1 March 2017. The caravan must be used only for a project as set out in an agreement with Stockton Borough Council.

Awards for All - funding towards windows at Elmwood.

Caravan Letting Income - income from the letting of the caravan which must be used in accordance with the terms of a Conditional Asset Transfer Agreement with Stockton Borough Council for a period of 10 years from 1 March 2017 until 28 February 2027.

Friends of Stillington - funding towards upkeep of Stillington Centre.

Tees Valley Community Foundation - funding towards baby yoga sessions.

Thirteen Housing - funding towards marketing and promotion.

Other donations - funding towards the cost of a defibrillator.

Anonymous - funding towards building improvements at Marsh House Centre.

Sport England - funding towards staff costs.

18. RELATED PARTY TRANSACTIONS

Ms. K. Culverhouse, the wife of Mr. S. Rose, is the Chief Executive of Groundwork North East & Cumbria (GNEC). During the year under review, rent was payable by GNEC to Onsite Building Trust in the sum of £3,014 (2020: £2,136.50). At the balance sheet date, rent of £nil was due from GNEC (31.3.20: £39.20).

Other than the above, there were no reportable related party transactions in the year under review or the previous year.

19. CONTROLLING PARTY

Throughout the period under review the charity was under the control of the Board of Trustees.

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**NOTES TO THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

**20. RECONCILIATION OF NET MOVEMENTS IN FUNDS TO
CASH FLOW FROM OPERATING ACTIVITIES**

	2021	2020
	£	£
Net movement in funds	230,296	25,162
Add: Depreciation charge	19,983	20,650
Interest element of finance lease payments	1,006	1,006
Less: Decrease/(increase) in debtors	39,474	(40,618)
Increase/(decrease) in creditors	(4,547)	2,518
Cash Inflow from Operating Activities	286,212	8,718

21. PENSION SCHEME

The charity is part of a multi-employer defined benefit scheme, The Teesside Pension Fund, which is administered by Middlesbrough Council. The pension costs charged in the financial statements represent the contributions payable by the charity in the year and amounted to £13,789 (2020: £13,911), of which £2,540 was outstanding at the year end (2020: £2,287 outstanding).

22. FINANCIAL INSTRUMENTS

The carrying amounts of the charity's financial instruments are as follows:

Financial Assets	2021	2020
	£	£
Debt instruments measured at amortised cost:		
- Grant income receivable	-	14,781
- Other debtors	29,505	53,304
Financial Liabilities		
Measured at amortised cost:		
- Accruals and deferred income	20,952	25,647
- Other taxes and social security	3,032	2,884
- Hire purchase and finance lease contracts	1,440	4,321

The income, expenses, net gains and losses attributable to the charity's financial instruments are as follows:

	2021	2020
	£	£
Finance lease expense:		
- Financial liabilities measured at amortised cost	1,006	1,006

The total interest expense for financial liabilities that are not measured at fair value was £1,006 (2020: £1,006).