

THE COMMUNITY CENTRE, YORKLEY

England & Wales · Charity number 1157937

Details

Other names	THE COMMUNITY CENTRE, YORKLEY
Status	Registered
Legal form	CIO
Registered	2014-07-22
Register	View on the Charity Commission register

Contact

Address	The Community Centre Bailey Hill Yorkley Lydney GL15 4RS
Phone	01594560190
Email	info@communitycentreyorkley.co.uk
Website	www.communitycentreyorkley.co.uk

Activities

Objects: TO HOLD THE PROPERTY UPON TRUST FOR THE PURPOSES OF A VILLAGE HALL AND RECREATION GROUND FOR THE USE OF THE INHABITANTS OF THE VILLAGES OF YORKLEY, OLDCROFT, VINEY HILL AND PILLOWELL ALL IN THE PARISH OF WEST DEAN WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS INCLUDING USE FOR MEETINGS, LECTURES AND CLASSES AND FOR OTHER FORMS OF RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

Activities: THE COMMUNITY CENTRE IS FOR THE USE OF THE INHABITANTS OF THE VILLAGES OF YORKLEY, OLDCROFT, VINEY HILL AND PILLOWELL ALL IN THE PARISH OF WEST DEAN WITHOUT DISTINCTION OF POLITICAL, RELIGIOUS OR OTHER OPINIONS INCLUDING USE FOR MEETINGS, LECTURES AND CLASSES AND FOR OTHER FORMS OF RECREATION AND LEISURE TIME OCCUPATION WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE SAID INHABITANTS.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£41,545	£43,829	-	-
2024-03-31	£35,716	£36,340	-	-
2023-03-31	£20,778	£20,938	-	-
2022-03-31	£33,837	£42,611	-	-
2021-03-31	£31,323	£15,389	-	-

Trustees

Name	Role	Appointed
Peter Stephen Taylor	Chair	2020-02-29
Claire Lewis		2018-01-20
Elaine Jackson		2015-07-04
Jessica Jane Worgan		2025-10-23
John Thomson		2025-05-15
MR MIKE EDWARDS		2015-04-15
RITA BURCH		2015-07-04
Ricci Cole		2024-10-13
SHARON FREEMAN		2020-02-29
Steve Marshall		2025-05-15

THE COMMUNITY CENTRE, YORKLEY

England & Wales - Charity number 1157937

Accounts

Charity Registration No. 1157937

THE COMMUNITY CENTRE – YORKLEY

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THE COMMUNITY CENTRE – YORKLEY
LEGAL & ADMINISTRATIVE INFORMATION

Trustees

M Edwards	A Breeze
R Burch	R Cole
S Dunford	
C Lewis	
S Freeman	
R Perry	
P Taylor	
S Conroy	

Charity Number 1157937

Principal address Baily Hill
Yorkley
Gloucestershire
GL15 4RS

Independent examiner Sharon Stratford

Bankers Unity Trust Bank
4 Brindley Place
Birmingham
B1 2JB

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THE COMMUNITY CENTRE – YORKLEY

TRUSTEES' REPORT – FOR YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (applicable to charities preparing their accounts in accordance with FRS102).

Structure, governance and management

The charity is a Charitable Incorporated Organisation (foundation registered 22 July 2014)

The trustees who served during the year and up to the date of signature of the financial statements were:

M Edwards
R Burch
S Dunford
C Lewis
S Freeman
R Perry
P Taylor
S Conroy
A Breeze
R Cole

The trustees are elected annually at the AGM.

Objectives and activities

The objectives of the Charity are to hold the property upon trust for the purposes of a Community Centre for the use of the inhabitants of the villages of Yorkley, Oldcroft, Viney Hill and Pillowell all in the Parish of West Dean, without distinction of political, religious or other opinions. Uses include meetings, lectures and classes plus other forms of recreation and leisure time occupations with the object of improving the condition of life for the said inhabitants, so providing public benefit.

The Community Centre Yorkley provides recreational, social and educational activities for the benefit of the residents of the villages of Yorkley, Viney Hill, Oldcroft and the surrounding areas.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake and have complied with their duty to have regard to guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Achievements and performance

The Community Centre continues to provide a safe and warm environment for the many people & activities that take place there and its surrounding grounds.

Our finances remain healthy but our electricity costs are always under review, and we seek alternative ways to minimise this cost. We received a Renewable Energy Grant for the installation of a solar storage battery which will enable a more efficient use of our stored electricity and reduce our costs.

We continue to engage with and support the local Community with different activities and entertainment. The Friday café continues to provide regular meals in addition to coffee and cakes and offers a welcoming and social place to meet and eat. In fact, it is so successful that every third Friday a roast dinner and dessert are also provided.

We have used a Safer Street Grant to provide additional lighting around the Community Centre and in the car park to deter anti-social behaviour. Acoustic Panels were installed in the main hall to enhance the sound quality for the many musical events we provide.

A Poetry Post was erected in our grounds by Bream library and the first poem was 'Countryman' by a local artist FW Harvey.

We continue to engage with the local Health Centre providing the Centre for flu vaccinations when required. A void was discovered in the car park to the Health Centre five months ago and we have offered our car park for staff and patients to alleviate parking problems this has created in the village, until repairs are completed. We also permit Yorkley School use of the car park to drop off and collect children before and after school. Unfortunately, the above, has resulted in excessive use of the car park damaging its surface and the grass area around the football pitch, which we will rectify upon completion of the void repairs.

The trustees have continued with our weekly Playground Inspections, to reinforce our annual ROSPA inspection.

Children's parties are once again proving popular after a slow start to the year.

Our aim of providing more cultural and music events was illustrated by a play called Binderella a modern take on the story of Cinderella. This year we booked five shows with AIRinG. A comedy act, Victor and Albert, an exuberant jazz evening with Jazz Dynamos, contemporary folk music from Bonfire Radicals and The Glass Slippers a play aimed primarily at children for which we received a grant from WDPC. We are very grateful to AIRinG for sponsoring some of these events making them available to a wider audience.

We had two performances from Bev Couzens and friends with her rat pack style of music and a jazz evening from the Ben Holder Quartet.

Regrettably our annual Flower and Produce Show had to be cancelled this year due to a lack of entries brought on by poor weather and a lack of volunteers. One of our main activities in December is decorating and putting the lights on the Christmas tree. Our local band plays carols, we officially turn the Christmas lights on, and children decorate the tree. Refreshments and mince pies are a welcome treat in the December weather.

We held a very successful Burns Night in January attended by one hundred people and raised nearly £2000 towards maintenance of the skate park and playground.

I would like to thank everyone involved with the Community Centre. We need revenue from our hirers to support, update and maintain the Centre and grounds to ensure it is a welcoming venue. We invest in the skate park to provide pleasure for children in the village and it is heartening to see it so well used.

I would like to thank Shirley Conroy, for all her hard work as our Treasurer but regrettably she will be stepping down this year. I would also like to thank Rita Birch and Elaine Jackson, who stood down as Trustees upon the completion of their three consecutive terms of office. They have continued to support the Community Centre, and we hope to welcome them back soon. I would also like to thank Clive Osborne, who resigned due to ill-health but played his part in revising some of our policies.

We continue to support and work closely with the football club.

I would like to thank all trustees for their hard work and enthusiasm in helping to maintain the Centre and making it so welcoming for all the people that regularly use it.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to 3 to 6 months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems/ reserves are in place to mitigate those risks.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, and the Charity (Accounts and Reports) Regulations. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

P Taylor

(Chair of Trustees)

Dated 3rd April 2025

THE COMMUNITY CENTRE – YORKLEY**INDEPENDENT EXAMINERS REPORT****TO THE TRUSTEES OF THE COMMUNITY CENTRE – YORKLEY**

I report to the trustees on my examination of the financial statements of The Community Centre, Yorkley (the charity) for the year ended 31st March, 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statement carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5Xb) of the 2011 Act.

Independent examiner's statement

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 aspect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Mrs Sharon Stratford
Windermere,
Cannop Road,
Parkend, LYDNEY, Glos.
GL15 4JR

Dated: 20th May 2025

THE COMMUNITY CENTRE - YORKLEY

STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT – FOR YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income From:							
Donations & Legacies	3			-	16	-	16
Charitable Activities	4	4,485	6,385	10,870		5,414	5,414
Other Trading Activities	5	29,648	-	29,648	29,331	-	29,331
Investments	6	1,027	-	1,027	955	-	955
Total income		35,160	6,385	41,545	30,302	5,414	35,716
Expenditure on:							
Raising Funds	7	4,622		4,622	3,583	-	3,583
Charitable activities	8	14,552	24,655	39,207	19,144	13,613	32,757
Total expenditure		19,174	24,655	43,829	22,727	13,613	36,340
Net expenditure for the year/Net movement of funds							
		15,986	-18,270	-2,284	7,575	-8,199	-624
Fund balances at 1/4/24		38,315	315,498	353,813	30,740	323,697	354,437
Fund balances at 31/3/25		54,301	297,228	351,529	38,315	315,498	353,813

THE COMMUNITY CENTRE - YORKLEY

BALANCE SHEET – AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Building	13		297,765		305,209
Fixtures & Fittings			3,955		-
Plant & Machinery			1,849		-
			<u>303,569</u>		<u>305,209</u>
Current assets					
Debtors	14	60		5,034	
Cash at bank & in hand		47,950		44,270	
		48,010		49,304	
Creditors:					
Amts falling due within one year	15	-50		-700	
Net Current Assets			47,960		48,604
Total assets less current liabilities			<u>351,529</u>		<u>353,813</u>
Income Funds					
Restricted funds	16		304,483		315,498
Unrestricted funds			47,046		38,315
			<u>351,529</u>		<u>353,813</u>

The financial statements were approved by the Trustees on 9th June 2025

P Taylor

Chairman

NOTES TO THE FINANCIAL STATEMENTS – YEAR ENDED 31 MARCH 2025

1. Accounting policies

Charity information

The Community Centre, Yorkley is a charity registered in England.

2. Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations, but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

3. Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

4. Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

5. Income

Income is recognised when the charity is legally entitled to it after by performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

6. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The cost of each activity is made up of the total of direct costs and shared costs, including support cost involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the period they are incurred.

7. Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation net of depreciation and any impairment of loss.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Land and buildings	2% straight line
Plant and machinery	20% straight line
Fixtures & Fittings	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

8. Impairment of fixed assets

At each reporting date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

9. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

10. Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial Instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payment discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligated to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

11. Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

12. Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

13. Unrestricted funds

Unrestricted funds are incoming resources receivable or generated for the objectives of the charity without further specified purpose and are available for general funds.

14. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the

Investments (Note 6)					Unrestricted	Unrestricted
					Funds	Funds
					2025	2024
					£	£
Interest receivable					1027	955
Raising Funds					Unrestricted	Unrestricted
					Funds	Funds
					2025	2024
					£	£
Trading cost (Purchases) (Note 7)					4,622	3,583
Trading costs include the costs of various events & the café						

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR YEAR ENDED 31 MARCH 2025

Charitable activities (Expenses) Restricted (Note 8)						
	Community Centre	Year End Adjustment	Project Costs	Support & Gov	Total	Total
	2025	2025	2025	2025	2025	2024
	£	£	£	£	£	£
Depreciation	8,895	-	-	-	8,895	7,444
Charitable Exp	-	-	-	-	-	-
West Dean Parish	500	1,249	279	-	2,028	669
Equipment	-	-	-	-	-	-
FODDC	-	3,236	10,495	-	13,732	-
Community Builders	-	-	-	-	-	500
Two River Grant	-	-	-	-	-	5,000
	9,395	4,485	10,774	-	24,655	13,613
Share of Support costs	-	-	-	15,028	15,028	18,372
Share of Governance costs	-	-	-	476	476	772
	9,395	4,485	10,774	14,552	39,207	32,757
Analysis by Fund						
Unrestricted funds	-	-	-	14,552	14,552	19,144
Restricted funds	9,395	4,485	10,774	-	24,655	13,613
					39,207	32,757
For the year ended 31 March 2024						
	Community Centre	Childrens Playground	Project Costs	Support & Gov	Total	Total
	£	£	£	£	£	£
Depreciation	7,444	-	-	-	7,444	7,444
Charitable expenditure	-	-	-	-	-	-
West Dean Parish Equip	-	-	-	669	669	669
FVAF Gazebo	-	-	-	-	-	-
Two Rivers	-	-	-	5,000	5,000	5,000
Community Builders	-	-	-	500	500	500
	7,444	-	-	6,169	13,613	13,613
Share of support costs	-	-	-	18,372	18,372	18,372
Share of governance costs	-	-	-	772	772	772
				19,144	32,757	32,757
Unrestricted funds	-	-	-	19,144	19,144	19,144
Restricted funds	7,444	-	-	6,169	13,613	13,613
	7,444	-	-	6,169	19,144	32,757

Support Costs	Support costs £	Governance costs £	2025	2024
Rates	717	-	717	696
Insurance	2,943	-	2,943	2,816
Light & Heat	2,128	-	2,128	4,635
Repairs & Maintenance	1,852	-	1,852	6,997
Cleaning	4,473	-	4,473	-
Grounds Maintenance	1,011	-	1,011	-
Advertising, printing & stationery	153	-	153	275
Telephone, Internet	750	-	750	518
Consultancy	600	-	600	1,020
Sundry	212	-	212	661
Subscriptions	72	-	72	97
Training	12	-	12	552
Licences	105	-	105	105
			-	
Independent examiner	-	600	600	700
Bank Charges	-	124	124	72
	15,028	476	14,552	19,144

Governance costs include an accrued payment to independent examiner of £ 50 for fees for examination for the year ended 31st March 2025

Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

Employees

The average number of employees during the year was:

	2025	2024
Total	0	0

Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects

Tangible fixed assets (Note 13)

	Land and buildings	Plant and machinery	Fixtures & Fittings	Total
	£	£	£	£
Cost At 1 April 2024	305,209	-	-	305,209
Purchases in 24/25		2,311	4,944	7,255
				-
Depreciation & Impairment				-
At 1 April 24	66,997	-	-	66,997
Depreciation charge for year	7,444	462	989	8,895
				-
Total Depn At 31st March 25	74,441	462	989	75,892
				-
Carrying Amt				-
At 31st March 25	297,765	1,849	3,955	303,569

Debtors (Note 14)			
Amounts falling due within one year:		2025	2024
FOD District Council			5,004
Trade Debtor		60	30
			5,034
Creditors: Amounts falling due within 1 year (Note 15)			
Accruals & deferred income		50	700

Restricted Funds (Note 16)									
The income funds of the charity include restricted funds comprising of the following unexpended balances of donations and grants held on trust for specific purposes:									
	Balance at 01-Apr-23 £	Movement in funds			Balance at 01-Apr-24 £	Movement in funds			Balance at 31-Mar-25 £
		Incoming Resources £	Outgoing Resource £			Incoming Resources £	Outgoing Resources £		
Community Centre Yorkley (Building)	312,653	-	7,444		305,209	-	7,444		297,765
YCC Plant & Mach	-	-	-			2,311	-	462	1,849
YCC Fixtures & Fit	-	-	-			4,944	-	989	3,955
WDPC	2,808	-	669		2,139	500	-	2,028	611
Two Rivers	5,000	-	5,000		-				-
Grant FODDC	3,236	5,414	- 500		8,150	5,885	-	13,732	303
Grant									
	323,697	5,414	- 13,613		315,498	13,640	-	24,655	304,483

Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund Balances at 31st March 24 are represented by						
Tangible assets	-	303,569	303,569		305,209	305,209
Current assets/ (liabilities)	47,046	914	47,960	38,315	10,289	48,604
	47,046	304,483	351,529	38,315	315,498	353,813

Related party transactions

There were no disclosable related party transactions during the year (2024 - none)

THE COMMUNITY CENTRE, YORKLEY

England & Wales - Charity number 1157937

Accounts

Charity Registration No. 1157937

THE COMMUNITY CENTRE - YORKLEY

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

THE COMMUNITY CENTRE - YORKLEY
LEGAL & ADMINISTRATIVE INFORMATION

Trustees

M Edwards	A Breeze
R Burch	E Jackson
S Dunford	
C Lewis	
S Freeman	
R Perry	
P Taylor	
S Conroy	

Charity Number

1157937

Principal address

Baily Hill
Yorkley
Gloucestershire
GL15 4RS

Independent examiner

Bankers

Unity Trust Bank
9 Brindley Place
Birmingham
B1 2JB

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THE COMMUNITY CENTRE - YORKLEY

TRUSTEES' REPORT - FOR YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (applicable to charities preparing their accounts in accordance with FRS102).

Structure, governance and management

The charity is a Charitable Incorporated Organisation (foundation registered 22 July 2014)

The trustees who served during the year and up to the date of signature of the financial statements were:

M Edwards
 R Burch
 E Jackson
 S Dunford
 C Lewis
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 P Taylor
 S Conroy
 C Panting (Resigned)
 T Bonner (Resigned)
 C Osbourne (Resigned)
 A Breeze

The trustees are elected annually at the AGM.

Objectives and activities

The objectives of the Charity are to hold the property upon trust for the purposes of a Community Centre for the use of the inhabitants of the villages of Yorkley, Oldcroft, Viney Hill and Pillowell all in the Parish of West Dean, without distinction of political, religious or other opinions. Uses include meetings, lectures and classes plus other forms of recreation and leisure time occupations with the object of improving the condition of life for the said inhabitants, so providing public benefit.

The Community Centre Yorkley provides recreational, social and educational activities for the benefit of the residents of the villages of Yorkley, Viney Hill, Oldcroft and the surrounding areas.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake and have complied with their duty to have regard to guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Achievements and performance

The Community Centre continues to provide a safe, warm environment for the many people and activities that take place within the Centre and its surrounding grounds.

Our finances remain healthy but even with the subsidy of the Energy Bill Discount Scheme our electricity costs are always under review and we have introduced a hire charge increase for commercial users of the Centre whilst managing to maintain the same hire rate for Community users.

We continue to try and engage with and support the local Community with different activities and entertainment.

The warm space café has now become a Friday café with regular meals in addition to coffee and cakes and provides a welcoming and social place to meet and eat.

We have used the grant received from Two Rivers to employ Wye Wellbeing services to provide counselling for the benefit of the local community.

One of our hirers Linked Learning provides training and education for challenging youngsters. They utilise the meeting room for indoor learning, the kitchen to provide and cook their own food, in addition to the outdoor activities on the football pitch.

The introduction of Bingo sessions has proved a popular pastime.

We continue to engage with the local Health Centre providing our main hall exclusively for flu vaccinations when required.

Following a review of our latest Insurance policy we decided that training on Playground Inspection was necessary, and three trustees attended a training course to enable us to provide weekly inspections as well as our annual ROSPA inspection.

Car Boot Sales were introduced over the summer months and we found it attracted many people who had previously not been aware of the Community Centre and commented on its beautiful setting and surroundings.

In keeping with many other communities, we held a Coronation Tea in association with the local school and with the assistance of the PTA. Our local band played in the afternoon in addition to the children's activities and we even planted two trees and have planted a new (native species) hedge to replace the beech trees which unfortunately had to be felled for safety reasons.

Our aim of providing more cultural and music events was furthered by Alison Neal, a local actress who performed her own one-woman play Mrs Beeton's Sister to the delight of the audience. Later in the year she also performed another play about a theatre manager, called Mrs Baker's Company which we are pleased to say raised £371 for the Greats Oaks hospice.

We have hosted two very well-known folk musicians Kathryn Roberts and Sean Lakeman who entertained us with old ballads and their self-penned 'story songs'.

We also hosted the energetic folk duo Filkin's Drift in March, which was a hugely entertaining evening. We are very grateful to AIRinG for sponsoring these events making these acts available to a wider rural audience.

Summer would not be complete without our annual Flower and Produce Show with its usual array of exhibits and outside activities. As winners of the previous Yorkley v Bream 'Battle of the Villages' challenge we once again successfully defended our title and will again host this year's competition.

One of my favourite activities is the 'Christmas tree switch-on'. Our local band plays carols, children decorate the tree and we officially turn on the Christmas lights.

I would like to thank everyone involved with the Community Centre. We need revenue from our hirers to support, update and maintain the Centre and grounds to ensure it is a welcoming venue. We invest in the skate park to provide pleasure for children in the village and it is heartening to see it so well used.

I would like to thank our previous Chairman Steve Dunford and Rita Burch our former Treasurer who have both continued as trustees after stepping down from their former roles.

Rita has produced a Trustees Handbook to assist current and new Trustees in understanding the workings of the Centre with useful contacts for maintenance.

I would also like to thank Tracy Bonner and Claire Panting, who are standing down as Trustees, particularly Claire for all her hard work making the café such a success.

We support and work closely with the football club, who are currently top of their league.

We have an E-newsletter to inform and publicise future events associated with the Community Centre.

I would like to thank all trustees for their hard work and enthusiasm in helping to maintain the Centre and making it so welcoming for all the people that regularly use it.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to 3 to 6 months expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems/ reserves are in place to mitigate those risks.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, and the Charity (Accounts and Reports) Regulations. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

P Taylor

(Chair of Trustees)

Dated 1st April 2024

THE COMMUNITY CENTRE - YORKLEY**INDEPENDENT EXAMINERS REPORT****TO THE TRUSTEES OF THE COMMUNITY CENTRE - YORKLEY**

I report to the trustees on my examination of the financial statements of The Community Centre, Yorkley (the charity) for the year ended 31st March, 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statement carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5Xb) of the 2011 Act.

Independent examiner's statement

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 aspect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Mrs Sharon Stratford
Windermere,
Cannop Road,
Parkend, LYDNEY, Glos.
GL15 4JR

Dated: 20th May, 2024

THE COMMUNITY CENTRE - YORKLEY

STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT - FOR YEAR ENDED 31 MARCH 2024

		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		2024	2024	2024	2023	2023	2023
		£	£	£	£	£	£
	Notes						
Income From:							
Donations & Legacies	3	16	-	16	184	-	184
Charitable Activities	4		5,414	5,414		150	150
Other Trading Activities	5	29,331		29,331	20,234	-	20,234
Investments	6	955		955	360	-	360
Total income		30,302	5,414	35,716	20,778	150	20,928
Expenditure on:							
Raising Funds	7	3,583	-	3,583	3,716	-	3,716
Charitable activities	8	19,144	13,613	32,757	17,222	8,925	26,147
Total expenditure		22,727	13,613	36,340	20,938	8,925	29,863
Net expenditure for the year/Net movement of funds							
		7,575	-8199	-624	-160	-8775	-8935
Fund balances at 1/4/23		30,740	323,697	354,437	30,900	332,472	363,372
Fund balances at 31/3/24		38,315	315,498	353,813	30,740	323,697	354,437

THE COMMUNITY CENTRE - YORKLEY
BALANCE SHEET - AS AT 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	13		305,209		312,653
Current assets					
Debtors	14	5,034		42	
Cash at bank & in hand		44,270		42,462	
		49,304		42,504	
Creditors:					
Amts falling due within one year	15	-700		-720	
Net Current Assets			48,604		41,784
Total assets less current liabilities			353,813		354,437
Income Funds					
Restricted funds	16		315,498		323,697
Unrestricted funds			38,315		30,740
			353,813		354,437

The financial statements were approved by the Trustees on 10th June 2024

P Taylor

Chairman

NOTES TO THE FINANCIAL STATEMENTS - YEAR ENDED 31 MARCH 2024

1. Accounting policies

Charity information

The Community Centre, Yorkley is a charity registered in England.

2. Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations, but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

3. Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

4. Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

5. Income

Income is recognised when the charity is legally entitled to it after by performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

6. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The cost of each activity is made up of the total of direct costs and shared costs, including support cost involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent and depreciation charges are allocated on the portion of the asset's use. Resources expended are recognised in the period they are incurred.

7. Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation net of depreciation and any impairment of loss.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Land and buildings	2% straight line
Plant and machinery	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

8. Impairment of fixed assets

At each reporting date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

9. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

10. Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial Instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument. Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payment discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligated to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

11. Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

12. Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

13. Unrestricted funds

Unrestricted funds are incoming resources receivable or generated for the objectives of the charity without further specified purpose and are available for general funds.

14. Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE COMMUNITY CENTRE - YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR YEAR ENDED 31 MARCH 2024

THE COMMUNITY CENTRE - YORKLEY

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR YEAR ENDED 31
MARCH 2024**

Charitable activities (Expenses) Restricted (Note 8)						
	Community Centre	Childrens Playground	Project Costs	Support & Gov	Total	Total
	2024	2024	2024	2024	2024	2023
	£	£	£	£	£	£
Depreciation	7,444	-	-	-	7,444	7,444
Charitable Exp						105
West Dean Parish	-	-	669	-	669	
Equipment						1,481
FODDC	-	-	-	-		
Community Builders	-	-	500	-	500	
Two River Grant	-	-	5,000	-	5,000	
	7,444		6,169		13,613	9,030
Share of Support costs	-	-	-	18,372	18,372	16,223
Share of Governance costs	-	-	-	772	772	894
	7,444		6,169	19,144	32,757	26,147
Analysis by Fund						
Unrestricted funds	-	-	-	19,144	19,144	17,222
Restricted funds	7,444	-	6,169	-	13,613	8,925
					32,757	26,147
For the year ended 31 March 2023						
	Community Centre	Childrens Playground	Project Costs	Support & Gov	Total	Total
	£	£	£	£	£	£
Depreciation	7,444					7,444
Charitable expenditure			105			105
West Dean Parish Equip				1,481		1,481
FVAF Gazebo						
	7,444	105	1,481	-		9,030
Share of support costs		-	-	-	16,223	16,223
Share of governance costs		-	-	-	894	894
					17,117	26,147
Unrestricted funds			105		17,117	17,222
Restricted funds	7,444			1,481		8,925
	7,444	105	1,481		17,117	26,147

Support Costs	Support costs £	Governance costs £	2024	2023
Rates	696	-	696	549
Insurance	2,816	-	2,816	2,560
Light & Heat	4,635	-	4,635	975
Repairs & Maintenance	6,997	-	6,997	9,709
Advertising, printing & stationery	275	-	275	27
Telephone, Internet	518	-	518	440
Consultancy	1,020	-	1,020	550
Sundry	661	-	661	1,318
Subscriptions	97	-	97	95
Training	552	-	552	-
Licences	105	-	105	-
Independent examiner	-	700	700	822
Bank Charges	-	72	72	72
	18,372	772	19,144	17,117

Governance costs include an accrued payment to independent examiner of £ 700 for fees for examination for the year ended 31st March 2024

Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

Employees

The average number of employees during the year was:

	2024	2023
Total	0	0

Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Tangible fixed assets (Note 13)

	Land and buildings £	Plant and machinery £	Total £
Cost At 1 April 2023	312,653	-	312,653
Depreciation & Impairment			
At 1 April 23	59,553	-	59,553
Depreciation charge for year	7,444	-	7,444
At 31st March 24	66,997	-	66,997
Carrying Amt			
At 31st March 24	305,209	-	305,209

Debtors (Note 14)			
Amounts falling due within one year:		2024	2023
FOD District Council		5,004	-
Trade Debtor		30	42
		<u>5,034</u>	<u>42</u>
Creditors: Amounts falling due within 1 year (Note 15)			
Accruals & deferred income		700	720

Restricted Funds (Note 16)									
The income funds of the charity include restricted funds comprising of the following unexpended balances of donations and grants held on trust for specific purposes:									
	Balance at 01-Apr-22 £	Movement in funds			Balance at 01-Apr-23 £	Movement in funds		Balance at 31-Mar-24 £	
		Incoming Resources £	Outgoing Resource £			Incoming Resources £	Outgoing Resources £		
Community Centre Yorkley (Building) West Dean	320,097	-	-	7,444	312,653	-	7,444	305,209	
Parish Council	4,139	150	-	1,481	2,808	-	669	2,139	
Two Rivers	5,000	-	-	-	5,000	-	5,000	-	
Grant FODDC	3,236	-	-	-	3,236	5,414	-	500	8,150
Grant									
	<u>332,472</u>	<u>150</u>	<u>-</u>	<u>8,925</u>	<u>323,697</u>	<u>5,414</u>	<u>-</u>	<u>13,613</u>	<u>315,498</u>

Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund Balances at 31st March 24 are represented by						
Tangible assets	-	305,209	305,209	-	312,653	312,653
Current assets/ (liabilities)	38,315	10,289	48,604	30,740	11,044	41,784
	<u>38,315</u>	<u>315,498</u>	<u>353,813</u>	<u>30,740</u>	<u>323,697</u>	<u>354,437</u>

Related party transactions

There were no disclosable related party transactions during the year (2023 - none)

THE COMMUNITY CENTRE, YORKLEY

England & Wales - Charity number 1157937

Accounts

Charity Registration No. 1157937

THE COMMUNITY CENTRE, YORKLEY
ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

THE COMMUNITY CENTRE, YORKLEY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

M Edwards
R Burch
E Jackson
S Dunford
C Lewis
P James
S Freeman
R Perry
P Taylor

Charlty number

1157937

Princlpal address

Bailey Hill
Yorkley
Gloucestershire
GL15 4RS

Independent examiner

Griffiths Marshall
20 Newerne Street
Lydney
Gloucestershire
GL15 5RA

Bankers

Unity Trust Bank Plc
Four Brindley Place
Birmingham
B1 2JB

THE COMMUNITY CENTRE, YORKLEY

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Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 15

THE COMMUNITY CENTRE, YORKLEY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (applicable to charities preparing their accounts in accordance with FRS102).

Structure, governance and management

The charity is a Charitable Incorporated Organisation (foundation registered 22 July 2014).

The trustees who served during the year and up to the date of signature of the financial statements were:

M Edwards

R Burch

E Jackson

P Jackson

(Resigned 1 October 2022)

S Dunford

C Lewis

P James

S Freeman

R Perry

P Taylor

The Trustees are elected annually at the AGM.

Objectives and activities

The objects of the Charity are to hold the property upon trust for the purposes of a Community Centre for the use of the inhabitants of the villages of Yorkley, Oldcroft, Viney Hill and Pillowell all in the Parish of West Dean, without distinction of political, religious or other opinions including use for meetings, lectures and classes and for other forms of recreation and leisure time occupation with the object of improving the condition of life for the said inhabitants, so providing Public Benefit.

The Community Centre at Yorkley provides recreational, social and educational activities for the benefit of the residents of the villages of Yorkley, Pillowell, Viney Hill, Oldcroft and the surrounding areas, so providing Public Benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake, and have complied with their duty to have regard to guidance on Public Benefit published by the Charity Commission in exercising their powers and duties.

THE COMMUNITY CENTRE, YORKLEY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

With the restrictions of covid now virtually behind us the Community Centre's year has seen a rapid return of regular users and a steady increase in new activity and a high rate of occupancy from the Art group to Zumba, so that the finances of the Centre remain buoyant so hire charges have been held to a competitive level. The foresight of the designers of the building and the green technology we use has offset the high energy costs. Grant funding has provided a safe path from rear fire exit and a contribution from mend and repair cafe has provided more storage. We have redecorated the main hall and our cleaners do a sterling job. We have improved our grounds with new picnic benches and a new pedestrian gate, and the defibrillator and there have been repairs to the skate park.

The Trustees have worked hard to provide a centre that is clean, warm, and attractive.

We have been pleased to be able to support Yorkley Medical Centre by making our facility available to them for both Flu Vaccinations. We hope to continue to be a building that supports the community in as wide a way as possible.

The Community Centre has continued to be the focal point for the village and the wider area, with events to bring the community together that do not aim to make a profit, such as the Jubilee event.

We set up a Warm Space to help those who needed somewhere to go to stay warm, and this has morphed into "Cafe at the Centre" where on Friday you can enjoy a simple lunch, excellent cakes, and a welcome chat.

A well attended film showing of "Forest Life - The River Severn" raised over £700 for the Ukraine Appeal.

We have also worked with Arts in Gloucestershire to bring several cultural performances to the village.

The Charity Commission approved the enlarging of the Trustee body to 12. This will hopefully bring in some new people and spread the load. Involvement from the community is always welcome.

Looking forward we have a programme of events planned.

We are ever grateful for the time, effort, and enthusiasm of our Trustees.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

THE COMMUNITY CENTRE, YORKLEY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, and the Charity (Accounts and Reports) Regulations. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

S Dunford

Chair of Trustees

Dated: 19 June 2023

THE COMMUNITY CENTRE, YORKLEY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE COMMUNITY CENTRE, YORKLEY

I report to the trustees on my examination of the financial statements of The Community Centre, Yorkley (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Ian Price FCA

20 Neweme Street
Lydney
Gloucestershire
GL15 5RA

Dated: 19 June 2023

THE COMMUNITY CENTRE, YORKLEY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	184	-	184	264	-	264
Charitable activities	4	-	150	150	11,778	7,000	18,778
Other trading activities	5	20,234	-	20,234	14,793	-	14,793
Investments	6	360	-	360	2	-	2
Total Income		<u>20,778</u>	<u>150</u>	<u>20,928</u>	<u>26,837</u>	<u>7,000</u>	<u>33,837</u>
Expenditure on:							
Raising funds	7	3,716	-	3,716	16,044	-	16,044
Charitable activities	8	17,222	8,925	26,147	10,631	15,936	26,567
Total expenditure		<u>20,938</u>	<u>8,925</u>	<u>29,863</u>	<u>26,675</u>	<u>15,936</u>	<u>42,611</u>
Net expenditure for the year/							
Net movement in funds		(160)	(8,775)	(8,935)	162	(8,936)	(8,774)
Fund balances at 1 April 2022		<u>30,900</u>	<u>332,472</u>	<u>363,372</u>	<u>30,738</u>	<u>341,408</u>	<u>372,146</u>
Fund balances at 31 March 2023		<u><u>30,740</u></u>	<u><u>323,697</u></u>	<u><u>354,437</u></u>	<u><u>30,900</u></u>	<u><u>332,472</u></u>	<u><u>363,372</u></u>

THE COMMUNITY CENTRE, YORKLEY

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	13		312,653		320,097
Current assets					
Debtors	14	42		-	
Cash at bank and in hand		42,462		43,935	
		<u>42,504</u>		<u>43,935</u>	
Creditors: amounts falling due within one year	15	(720)		(660)	
Net current assets			41,784		43,275
Total assets less current liabilities			<u>354,437</u>		<u>363,372</u>
Income funds					
Restricted funds	16		323,697		332,472
Unrestricted funds			30,740		30,900
			<u>354,437</u>		<u>363,372</u>

The financial statements were approved by the Trustees on 19 June 2023

S Dunford
Trustee

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity Information

The Community Centre, Yorkley is a charity registered in England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the period they are incurred.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Plant and machinery	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial Instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt Instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

1.12 Unrestricted funds

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available for general funds.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	184	264

4 Charitable activities

	West Dean Parish Council	Two Rivers	FVAF	FODDC Grant	Total 2023	Total 2022
	2023	2023	2023	2023		
	£	£	£	£	£	£
Performance related grants	150	-	-	-	150	18,778
Analysis by fund						
Unrestricted funds	-	-	-	-	-	11,778
Restricted funds	150	-	-	-	150	7,000
For the year ended 31 March 2022						
Unrestricted funds	-	-	1,000	10,778		11,778
Restricted funds	2,000	5,000	-	-		7,000
	2,000	5,000	1,000	10,778		18,778

5 Other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Charitable community centre income.	20,234	14,793

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	360	2

7 Raising funds

	Unrestricted funds	Total
	2023	2022
	£	£
<u>Trading costs</u>		
Purchases etc	3,716	16,044
	<u>3,716</u>	<u>16,044</u>

Purchases in the year ended 31 March 2023 included £1,730 timber shed and £850 picnic benches.

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable activities

	Community Centre 2023 £	Childrens Playground 2023 £	Project Costs 2023 £	Support & Governance 2023 £	Total 2023 £	Total 2022 £
Depreciation and impairment	7,444	-	-	-	7,444	7,444
Charitable expenditure	-	105	-	-	105	103
West Dean Parish equipment	-	-	1,481	-	1,481	492
FVAF gazebo	-	-	-	-	-	1,000
FODDC drainage, resurfacing	-	-	-	-	-	8,000
	<u>7,444</u>	<u>105</u>	<u>1,481</u>	<u>-</u>	<u>9,030</u>	<u>17,039</u>
Share of support costs (see note 9)	-	-	-	16,223	16,223	8,711
Share of governance costs (see note 9)	-	-	-	894	894	817
	<u>7,444</u>	<u>105</u>	<u>1,481</u>	<u>17,117</u>	<u>26,147</u>	<u>26,567</u>
Analysis by fund						
Unrestricted funds	-	105	-	17,117	17,222	10,631
Restricted funds	7,444	-	1,481	-	8,925	15,936
	<u>7,444</u>	<u>105</u>	<u>1,481</u>	<u>17,117</u>	<u>26,147</u>	<u>26,567</u>

For the year ended 31 March 2022

	Community Centre £	Childrens Playground £	Project Costs £	Support & Governance £	Total 2022 £
Depreciation and impairment	7,444	-	-	-	7,444
Charitable expenditure	-	103	-	-	103
West Dean Parish equipment	-	-	492	-	492
FVAF gazebo	-	-	1,000	-	1,000
FODDC drainage, resurfacing	-	-	8,000	-	8,000
	<u>7,444</u>	<u>103</u>	<u>9,492</u>	<u>-</u>	<u>17,039</u>
Share of support costs (see note 9)	-	-	-	8,711	8,711
Share of governance costs (see note 9)	-	-	-	817	817
	<u>7,444</u>	<u>103</u>	<u>9,492</u>	<u>9,528</u>	<u>26,567</u>
Analysis by fund					

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8	Charitable activities	(Continued)				
	Unrestricted funds	-	103	1,000	9,528	10,631
	Restricted funds	7,444	-	8,492	-	15,936
		<u>7,444</u>	<u>103</u>	<u>9,492</u>	<u>9,528</u>	<u>26,567</u>

9	Support costs	Support costs	Governance costs	2023	2022
		£	£	£	£
	Rates	549	-	549	360
	Insurance	2,560	-	2,560	2,473
	Light & Heat	975	-	975	1,077
	Repairs & Maintenance	9,709	-	9,709	3,108
	Advertising, Printing & Stationery	27	-	27	98
	Telephone, Internet & Fax	440	-	440	450
	Consultancy	550	-	550	600
	Sundry	1,318	-	1,318	475
	Subscriptions	95	-	95	70
	Independent examiner	-	822	822	739
	Bank Charges	-	72	72	78
		<u>16,223</u>	<u>894</u>	<u>17,117</u>	<u>9,528</u>
	Analysed between				
	Charitable activities	<u>16,223</u>	<u>894</u>	<u>17,117</u>	<u>9,528</u>

Governance costs includes payments to the independent examiner of £720 (2022 - £690) for fees for the independent examination for the year ended 31 March 2023.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

11 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Total £
Cost			
At 1 April 2022	372,206	140	372,346
At 31 March 2023	372,206	140	372,346
Depreciation and Impairment			
At 1 April 2022	52,109	140	52,249
Depreciation charged in the year	7,444	-	7,444
At 31 March 2023	59,553	140	59,693
Carrying amount			
At 31 March 2023	312,653	-	312,653
At 31 March 2022	320,097	-	320,097

14 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	42	-

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	720	660

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 1 April 2022 £	Movement in funds		Balance at 31 March 2023 £
	Balance at 1 April 2021 £	Incoming Resources £	Outgoing Resources £		Incoming Resources £	Outgoing Resources £	
Community Centre Yorkley	327,541	-	(7,444)	320,097	-	(7,444)	312,653
West Dean Parish Council	2,631	2,000	(492)	4,139	150	(1,481)	4,139
Two Rivers Grant	-	5,000	-	5,000	-	-	5,000
FOD Grant	11,236	-	(8,000)	3,236	-	-	3,236
	<u>341,408</u>	<u>7,000</u>	<u>(15,936)</u>	<u>332,472</u>	<u>150</u>	<u>(8,925)</u>	<u>323,697</u>

17 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Fund balances at 31 March 2023 are represented by:					
Tangible assets	-	312,653	312,653	13	320,097	320,097
Current assets/(liabilities)	30,740	11,044	41,784	18,729	12,375	43,275
	<u>30,740</u>	<u>323,697</u>	<u>354,437</u>	<u>18,742</u>	<u>332,472</u>	<u>363,372</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

THE COMMUNITY CENTRE, YORKLEY

England & Wales - Charity number 1157937

Accounts

THE COMMUNITY CENTRE, YORKLEY
ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

THE COMMUNITY CENTRE, YORKLEY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Edwards R Burch E Jackson P Jackson S Dunford C Lewis P James S Freeman R Perry P Taylor
Charity number	1157937
Principal address	Bailey Hill Yorkley Gloucestershire GL15 4RS
Independent examiner	Griffiths Marshall Beaumont House 172 Southgate Street Gloucester GL1 2EZ
Bankers	Unity Trust Bank Plc Four Brindley Place Birmingham B1 2JB

THE COMMUNITY CENTRE, YORKLEY

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Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 15

THE COMMUNITY CENTRE, YORKLEY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (applicable to charities preparing their accounts in accordance with FRS102).

Structure, governance and management

The charity is a Charitable Incorporated Organisation (foundation registered 22 July 2014).

The trustees who served during the year and up to the date of signature of the financial statements were:

M Edwards

R Burch

E Jackson

P Jackson

S Dunford

C Lewis

G Neep

(Resigned 30 September 2021)

P James

S Freeman

R Perry

P Taylor

The Trustees are elected annually at the AGM.

Objectives and activities

The objects of the Charity are to hold the property upon trust for the purposes of a Community Centre for the use of the inhabitants of the villages of Yorkley, Oldcroft, Viney Hill and Pillowell all in the Parish of West Dean, without distinction of political, religious or other opinions including use for meetings, lectures and classes and for other forms of recreation and leisure time occupation with the object of improving the condition of life for the said inhabitants. so providing Public Benefit.

The Community Centre at Yorkley provides recreational, social and educational activities for the benefit of the residents of the villages of Yorkley, Pillowell, Viney Hill, Oldcroft and the surrounding areas, so providing Public Benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake, and have complied with their duty to have regard to guidance on Public Benefit published by the Charity Commission in exercising their powers and duties.

THE COMMUNITY CENTRE, YORKLEY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

As with all of society the Community Centre's year has had a year of working under slightly more relaxed but still difficult controls, The Trustees are very grateful for the patience and understanding of all our hirers and users during these difficult times. As a management group the Trustees have been somewhat cautious in interpretation of government guidance and did our best to offer a safe environment for all our users. We are grateful to our hirers who have followed our requirements and worked with us to keep operating when we were allowed. We used our social media platforms and email to be open on what we asked of users and we hope that has been useful to all

We have been pleased to be able to support Yorkley Medical Centre by making our facility available to them for both Flu and Covid Vaccinations. We hope to be a building that supports the community in as wide a way as possible, and the Medical Centre have already indicated their Flu jab dates for us for this autumn's round.

The impact of lockdowns and restricted opening continued to impact on our revenue streams. The financial lifeline of the Covid grants has given us the security to meet our standing commitments such as insurance and maintenance costs and has maintained our financial stability. But now there are different uncertainties and challenges and inflationary pressures to be faced in 2022.

But the Community Centre has continued to be the focal point for the village and the wider area. Our regular users continue to provide a wide range of activities, the easing of restrictions has seen the Mend and Repair Cafe re-open and many new ones have started including The Mother and Toddler Group, The Amateur Boxing Club, and the Digital Support Hub. It has been good to re-open for children's and family parties, We have also been able to provide FAVF facilities so they can run children's activities in the school holidays.

The highlight of the year was the Welcome Back Day at the end of the summer. This day of varied activities and showcasing what goes on in the area saw over 500 people from the village enjoy a day out with something for all ages, including music from brass bands and a local singer, Art show, children's activities, stalls, School's PTFA barbecue, cream teas, vintage vehicle group, Fruit and Produce show. And we can't omit the evening when the children finished decorating the Christmas Tree with the band playing carols and the lights going on.

We have also been able to take advantage of an offer from Arts in Gloucestershire to bring live theatre to the village. Glowing Bright a play about Marie Curie written and performed by Alison Neil from Sling played to a full house.

The Charity Commission approved the change in the Constitution of the Trust that governs the Centre. We now operate under a new constitution (available on our website or by request) in which it is the Trustees who have the power to make decisions without reference to a membership which reduces administration and restrictions.

The trustees are also pleased to have been able to work with the Football Club to put in place a proper licence agreement safeguarding the Club and the Centre for the future of football in the village.

With regard to the fabric of the building and the grounds, we have following receipt of grants and careful financial planning been able to undertake some serious repairs, including car park surface and drainage repairs, safe removal of old beech trees, and re-surfacing of the skate park. We have continued to conduct fire safety and playground safety checks. We must also thank our cleaning team who ensure the building is kept in good shape and the users who have responded well to our enhanced cleaning requirements. It is thanks to everyone who have given of their time and energy to keep the Centre and the grounds in good shape that we can look forward to the next year.

Looking forward we have a plan for the next 3 years, including succession planning and we hope work with other groups in the area for the benefit of the community and remain a vibrant part of the village and the area and we are already planning a series of events including the Queen's Jubilee, a Flower and Produce Show, a Vintage Vehicle Group Display, and concert/theatre events. We are ever grateful for the time, effort, and enthusiasm of our Trustees in keeping our facilities safe and clean - and for being forward thinking about the future.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

THE COMMUNITY CENTRE, YORKLEY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, and the Charity (Accounts and Reports) Regulations. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

S Dunford

Chair of Trustees

Dated: 8 June 2022

THE COMMUNITY CENTRE, YORKLEY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE COMMUNITY CENTRE, YORKLEY

I report to the trustees on my examination of the financial statements of The Community Centre, Yorkley (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 charity as required by section 130 of the 2011 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Ian Price FCA

Beaumont House
172 Southgate Street
Gloucester
GL1 2EZ

Dated: 8 June 2022

THE COMMUNITY CENTRE, YORKLEY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
Income from:							
Donations and legacies	3	264	-	264	210	-	210
Charitable activities	4	11,778	7,000	18,778	17,003	11,382	28,385
Other trading activities	5	14,793	-	14,793	2,708	-	2,708
Investments	6	2	-	2	20	-	20
Total income		<u>26,837</u>	<u>7,000</u>	<u>33,837</u>	<u>19,941</u>	<u>11,382</u>	<u>31,323</u>
Expenditure on:							
Raising funds	7	16,044	-	16,044	622	-	622
Charitable activities	8	10,631	15,936	26,567	7,323	7,444	14,767
Total resources expended		<u>26,675</u>	<u>15,936</u>	<u>42,611</u>	<u>7,945</u>	<u>7,444</u>	<u>15,389</u>
Net income/(expenditure) for the year/ Net movement in funds							
		162	(8,936)	(8,774)	11,996	3,938	15,934
Fund balances at 1 April 2021		<u>30,738</u>	<u>341,408</u>	<u>372,146</u>	<u>18,742</u>	<u>337,470</u>	<u>356,212</u>
Fund balances at 31 March 2022		<u><u>30,900</u></u>	<u><u>332,472</u></u>	<u><u>363,372</u></u>	<u><u>30,738</u></u>	<u><u>341,408</u></u>	<u><u>372,146</u></u>

THE COMMUNITY CENTRE, YORKLEY

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	12		320,097		327,541
Current assets					
Cash at bank and in hand		43,935		45,265	
Creditors: amounts falling due within one year	13	(660)		(660)	
Net current assets			43,275		44,605
Total assets less current liabilities			<u>363,372</u>		<u>372,146</u>
Income funds					
Restricted funds	14		332,472		341,408
Unrestricted funds			30,900		30,738
			<u>363,372</u>		<u>372,146</u>

The financial statements were approved by the Trustees on 8 June 2022

S Dunford
Trustee

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

The Community Centre, Yorkley is a charity registered in England.

1.1 Accounting convention

The financial statements have been prepared in accordance 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Resources expended are recognised in the period they are incurred.

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Plant and machinery	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.10 Unrestricted funds

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available for general funds.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	264	210

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	West Dean Parish Council	Two Rivers	FVAF	FODDC Grant	Total 2022	Total 2021
	2022 £	2022 £	2022 £	2022 £	£	£
Performance related grants	2,000	5,000	1,000	10,778	18,778	28,385
Analysis by fund						
Unrestricted funds	-	-	1,000	10,778	11,778	17,003
Restricted funds	2,000	5,000	-	-	7,000	11,382
	2,000	5,000	1,000	10,778	18,778	28,385
For the year ended 31 March 2021						
Unrestricted funds	-	-	-	17,003		17,003
Restricted funds	1,382	-	-	10,000		11,382
	1,382	-	-	27,003		28,385

5 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Activities for generating funds and charitable trading activities.	14,793	2,708

6 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	2	20

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7 Raising funds

	Unrestricted funds 2022 £	Total 2021 £
<u>Trading costs</u>		
Purchases, repairs etc	16,044	622
	<u>16,044</u>	<u>622</u>
	<u><u>16,044</u></u>	<u><u>622</u></u>

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

8 Charitable activities

	Community Centre 2022 £	Childrens Playground 2022 £	Project Costs 2022 £	Support & Governance 2022 £	Total 2022 £	Community Centre 2021 £	Childrens Playground 2021 £	Support & Governance 2021 £	Total 2021 £
Depreciation and impairment	7,444	-	-	-	7,444	7,444	-	-	7,444
Charitable expenditure	-	103	-	-	103	-	103	-	103
West Dean Parish platewarmer	-	-	492	-	492	-	-	-	-
FVAF gazebo	-	-	1,000	-	1,000	-	-	-	-
FODDC drainage, resurfacing	-	-	8,000	-	8,000	-	-	-	-
	<u>7,444</u>	<u>103</u>	<u>9,492</u>	<u>-</u>	<u>17,039</u>	<u>7,444</u>	<u>103</u>	<u>-</u>	<u>7,547</u>
Share of support costs (see note 9)	-	-	-	8,711	8,711	-	-	6,451	6,451
Share of governance costs (see note 9)	-	-	-	817	817	-	-	769	769
	<u>7,444</u>	<u>103</u>	<u>9,492</u>	<u>9,528</u>	<u>26,567</u>	<u>7,444</u>	<u>103</u>	<u>7,220</u>	<u>14,767</u>
Analysis by fund									
Unrestricted funds	-	103	1,000	9,528	10,631	-	103	7,220	7,323
Restricted funds	7,444	-	8,492	-	15,936	7,444	-	-	7,444
	<u>7,444</u>	<u>103</u>	<u>9,492</u>	<u>9,528</u>	<u>26,567</u>	<u>7,444</u>	<u>103</u>	<u>7,220</u>	<u>14,767</u>

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Depreciation	-	-	-	12
Rates	360	-	360	370
Insurance	2,473	-	2,473	2,777
Light & Heat	1,077	-	1,077	527
Repairs & Maintenance	3,108	-	3,108	1,948
Advertising, Printing & Stationery	98	-	98	-
Telephone, Internet & Fax	450	-	450	397
Consultancy	600	-	600	350
Sundry	475	-	475	-
Subscriptions	70	-	70	70
Independent examiner	-	739	739	697
Bank Charges	-	78	78	72
	<u>8,711</u>	<u>817</u>	<u>9,528</u>	<u>7,220</u>
Analysed between				
Charitable activities	<u>8,711</u>	<u>817</u>	<u>9,528</u>	<u>7,220</u>

Governance costs includes payments to the independent examiner of £660 (2021 - £660) for fees for the independent examination for the year ended 31 March 2022.

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

11 Employees

The average monthly number of employees during the year was:

	2022	2021
	Number	Number
Total	-	-

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

12 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Total £
Cost			
At 1 April 2021	372,206	140	372,346
At 31 March 2022	372,206	140	372,346
Depreciation and impairment			
At 1 April 2021	44,665	140	44,805
Depreciation charged in the year	7,444	-	7,444
At 31 March 2022	52,109	140	52,249
Carrying amount			
At 31 March 2022	320,097	-	320,097
At 31 March 2021	327,541	-	327,541

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	660	660

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 1 April 2021 £	Movement in funds		Balance at 31 March 2022 £
	Balance at 1 April 2020 £	Incoming Resources £	Outgoing Resources £		Incoming Resources £	Outgoing Resources £	
Community Centre Yorkley	334,985	-	(7,444)	327,541	-	(7,444)	320,097
West Dean Parish Council	1,249	1,382	-	2,631	2,000	(492)	4,139
Two Rivers Grant	-	-	-	-	5,000	-	5,000
FOD Grant	1,236	10,000	-	11,236	-	(8,000)	3,236
	337,470	11,382	(7,444)	341,408	7,000	(15,936)	332,472

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

15 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	-	320,097	320,097	13	327,541	327,541
Current assets/ (liabilities)	30,900	12,375	43,275	18,729	13,867	44,605
	<u>30,900</u>	<u>332,472</u>	<u>363,372</u>	<u>18,742</u>	<u>341,408</u>	<u>372,146</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

THE COMMUNITY CENTRE, YORKLEY

England & Wales - Charity number 1157937

Accounts

THE COMMUNITY CENTRE, YORKLEY
ANNUAL REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

THE COMMUNITY CENTRE, YORKLEY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Edwards R Burch E Jackson P Jackson S Dunford C Lewis G Neep P James S Freeman P Taylor
Charity number	1157937
Principal address	Bailey Hill Yorkley Gloucestershire GL15 4RS
Independent examiner	Griffiths Marshall Beaumont House 172 Southgate Street Gloucester GL1 2EZ
Bankers	Unity Trust Bank Plc Four Brindley Place Birmingham B1 2JB

THE COMMUNITY CENTRE, YORKLEY

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Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 15

THE COMMUNITY CENTRE, YORKLEY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice, "Accounting and Reporting by Charities" (applicable to charities preparing their accounts in accordance with FRS102).

Structure, governance and management

The charity is a Charitable Incorporated Organisation (foundation registered 22 July 2014).

The trustees who served during the year and up to the date of signature of the financial statements were:

M Edwards
R Burch
E Jackson
P Jackson
S Dunford
C Lewis
G Neep
P James
S Freeman
P Taylor

The Trustees are elected annually at the AGM.

Objectives and activities

The objects of the Charity are to hold the property upon trust for the purposes of a Community Centre for the use of the inhabitants of the villages of Yorkley, Oldcroft, Viney Hill and Pillowell all in the Parish of West Dean, without distinction of political, religious or other opinions including use for meetings, lectures and classes and for other forms of recreation and leisure time occupation with the object of improving the condition of life for the said inhabitants. so providing Public Benefit.

The Community Centre at Yorkley provides recreational, social and educational activities for the benefit of the residents of the villages of Yorkley, Pillowell, Viney Hill, Oldcroft and the surrounding areas, so providing Public Benefit.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake, and have complied with their duty to have regard to guidance on Public Benefit published by the Charity Commission in exercising their powers and duties.

THE COMMUNITY CENTRE, YORKLEY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

As with all of society the Community Centre's year has been a year like no other. It has been a year of closure and of very restricted opening under very strict controls, The Trustees are very grateful for the patience and understanding of all our hirers and users during these difficult times.

As a management group the Trustees followed all government guidance and did our best to offer a safe environment for the times when we could open. Risk Assessments guided the Centre's use and there has been some limited use of the Centre's facilities - the bowlers, yoga, and pilates groups among those who have taken advantage of those times when we were able to offer restricted facilities, operating under strict Covid regulations. We are grateful to our hirers who have followed our requirements and worked with us to keep operating when we were allowed. We are hopeful that the easing of Lockdown later this year will see us return to full time opening and a resumption of a wide range of activities in the hall.

We have been pleased to be able to support Yorkley Medical Centre by making our facility available to them, whether it was the car park for staff during the closure of the Bream Surgery or to run the Flu Vaccination Programme. Three clinics have been held in the building over the winter relieving pressure on the Health Centre.

The impact of lockdowns and restricted opening has severely impacted on our revenue streams. We are therefore pleased to have been successful in being awarded grants from Central Government (administered through the Local Authority) to cover all periods of closure. This financial lifeline has given us the security to meet our standing commitments such as insurances and maintenance costs so we can go into 2021 with a degree of financial security - provided we can return to proper operations.

Although we have been closed then upkeep of our building and the grounds has been maintained. We are grateful to Velux who carried out major repairs to our high level windows under warranty. We have continued to conduct fire safety checks, playground safety checks with running repairs as needed, car park surface repair. We must also thank our cleaning team who have come in whenever asked to ensure the building is deep cleaned before each re-opening. It is thanks to everyone who has given of their time and energy to keep the Centre and the grounds in good shape that we can look forward to the new year and whatever renewed activity we can provide.

Not everything in the year has been negative. We were very pleased that the Ceremony of Remembrance took place in November with a good socially distanced turnout of veterans and their families marking the occasion. Early December brought some cheer with the erection and illumination of a large Christmas tree for the village with some families and schoolchildren able to make and place decorations on it. We hope this will become a new village tradition going forward. We have taken advantage of these quiet times to revise policies and operating procedures around safeguarding and formalising some long standing traditions of use of the grounds.

Looking forward we hope to be able to re-open partially in May and fully in June. We hope to again become a vibrant part of the village and the area and we are already planning for the future. We are ever grateful for the time, effort, and enthusiasm of our Trustees in keeping our facilities safe and clean - and for being forward thinking about the future.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

THE COMMUNITY CENTRE, YORKLEY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, and the Charity (Accounts and Reports) Regulations. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.

S Dunford

Chair of Trustees

Dated: 22 June 2021

THE COMMUNITY CENTRE, YORKLEY

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE COMMUNITY CENTRE, YORKLEY

I report to the trustees on my examination of the financial statements of The Community Centre, Yorkley (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 charity as required by section 130 of the 2011 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Ian Price FCA

Beaumont House
172 Southgate Street
Gloucester
GL1 2EZ

Dated: 22 June 2021

THE COMMUNITY CENTRE, YORKLEY

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	2	210	-	210	690	-	690
Charitable activities	3	17,003	11,382	28,385	802	1,000	1,802
Other trading activities	4	2,708	-	2,708	19,146	-	19,146
Investments	5	20	-	20	42	-	42
Total income		19,941	11,382	31,323	20,680	1,000	21,680
Expenditure on:							
Raising funds	6	622	-	622	2,048	-	2,048
Charitable activities	7	7,323	7,444	14,767	14,471	8,404	22,875
Total resources expended		7,945	7,444	15,389	16,519	8,404	24,923
Net income/(expenditure) for the year/ Net movement in funds							
		11,996	3,938	15,934	4,161	(7,404)	(3,243)
Fund balances at 1 April 2020		18,742	337,470	356,212	14,581	344,874	359,455
Fund balances at 31 March 2021		30,738	341,408	372,146	18,742	337,470	356,212

THE COMMUNITY CENTRE, YORKLEY

BALANCE SHEET

AS AT 31 MARCH 2021

		2021		2020	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		327,541		334,998
Current assets					
Debtors	12		-		90
Cash at bank and in hand		45,265		21,592	
		<u>45,265</u>		<u>21,682</u>	
Creditors: amounts falling due within one year	13	(660)		(468)	
Net current assets			44,605		21,214
Total assets less current liabilities			<u>372,146</u>		<u>356,212</u>
Income funds					
Restricted funds	14		341,408		337,470
Unrestricted funds			30,738		18,742
			<u>372,146</u>		<u>356,212</u>

The financial statements were approved by the Trustees on 22 June 2021

S Dunford
Trustee

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

The Community Centre, Yorkley is a charity registered in England.

1.1 Accounting convention

The financial statements have been prepared in accordance 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Resources expended are recognised in the period they are incurred.

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land and buildings	2% straight line
Plant and machinery	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets this criteria is charged to the fund.

1.12 Unrestricted funds

Unrestricted funds are incoming resources receivable or generated for the objects of the charity without further specified purpose and are available for general funds.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Donations and gifts	210	690
	<u> </u>	<u> </u>

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

3 Charitable activities

	Cafe Income	West Dean Parish Council	FODDC Grant	Total 2021	Total 2020
	2021	2021	2021		
	£	£	£	£	£
Sales within charitable activities	-	-	-	-	802
Performance related grants	-	1,382	27,003	28,385	1,000
	<u>-</u>	<u>1,382</u>	<u>27,003</u>	<u>28,385</u>	<u>1,802</u>
	<u><u>-</u></u>	<u><u>1,382</u></u>	<u><u>27,003</u></u>	<u><u>28,385</u></u>	<u><u>1,802</u></u>
Analysis by fund					
Unrestricted funds	-	-	17,003	17,003	802
Restricted funds	-	1,382	10,000	11,382	1,000
	<u>-</u>	<u>1,382</u>	<u>27,003</u>	<u>28,385</u>	<u>1,802</u>
	<u><u>-</u></u>	<u><u>1,382</u></u>	<u><u>27,003</u></u>	<u><u>28,385</u></u>	<u><u>1,802</u></u>
For the year ended 31 March 2020					
Unrestricted funds	802	-	-	-	802
Restricted funds	-	1,000	-	-	1,000
	<u>802</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>1,802</u>
	<u><u>802</u></u>	<u><u>1,000</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>1,802</u></u>

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Activities for generating funds and charitable trading activities.	2,708	19,146
	<u>2,708</u>	<u>19,146</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	20	42
	<u>20</u>	<u>42</u>

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6 Raising funds

	Unrestricted funds 2021 £	Total 2020 £
<u>Trading costs</u>		
Other trading activities	622	2,048
	<u>622</u>	<u>2,048</u>

7 Charitable activities

	Community Centre 2021 £	Childrens Playground Expenditure 2021 £	Support & Governance 2021 £	Total 2021 £	Total 2020 £
Staff costs	-	-	-	-	1,213
Depreciation and impairment	7,444	-	-	7,444	7,444
Charitable expenditure	-	103	-	103	4,413
	<u>7,444</u>	<u>103</u>	<u>-</u>	<u>7,547</u>	<u>13,070</u>
Share of support costs (see note 8)	-	-	6,451	6,451	9,102
Share of governance costs (see note 8)	-	-	769	769	703
	<u>7,444</u>	<u>103</u>	<u>7,220</u>	<u>14,767</u>	<u>22,875</u>
Analysis by fund					
Unrestricted funds	-	103	7,220	7,323	14,471
Restricted funds	7,444	-	-	7,444	8,404
	<u>7,444</u>	<u>103</u>	<u>7,220</u>	<u>14,767</u>	<u>22,875</u>

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Charitable activities

(Continued)

For the year ended 31 March 2020

	Community Centre £	West Dean Parish Council £	Childrens Playground Expenses £	Staff Costs £	Support & Governance £	Total 2020 £
Staff costs	-	-	-	1,213	-	1,213
Depreciation and impairment	7,444	-	-	-	-	7,444
Charitable expenditure	-	960	3,453	-	-	4,413
	<u>7,444</u>	<u>960</u>	<u>3,453</u>	<u>1,213</u>	<u>-</u>	<u>13,070</u>
Share of support costs (see note 8)	-	-	-	-	9,102	9,102
Share of governance costs (see note 8)	-	-	-	-	703	703
	<u>7,444</u>	<u>960</u>	<u>3,453</u>	<u>1,213</u>	<u>9,805</u>	<u>22,875</u>
Analysis by fund						
Unrestricted funds	-	-	3,453	1,213	9,805	14,471
Restricted funds	7,444	960	-	-	-	8,404
	<u>7,444</u>	<u>960</u>	<u>3,453</u>	<u>1,213</u>	<u>9,805</u>	<u>22,875</u>

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Support costs

	Support costs	Governance costs	2021	2020
	£	£	£	£
Depreciation	12	-	12	28
Rates	370	-	370	1,068
Insurance	2,777	-	2,777	2,534
Light & Heat	527	-	527	1,302
Repairs & Maintenance	1,948	-	1,948	2,677
Advertising, Printing & Stationery	-	-	-	329
Telephone, Internet & Fax	397	-	397	394
Consultancy	350	-	350	700
Subscriptions	70	-	70	70
Independent examiner	-	697	697	631
Bank Charges	-	72	72	72
	<u>6,451</u>	<u>769</u>	<u>7,220</u>	<u>9,805</u>
Analysed between				
Charitable activities	<u>6,451</u>	<u>769</u>	<u>7,220</u>	<u>9,805</u>

Governance costs includes payments to the independent examiner of £660 for fees for the independent examination for the year ended 31 March 2021.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

10 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
	-	1
	<u>-</u>	<u>1</u>
Employment costs	2021	2020
	£	£
Wages and salaries	-	1,213
	<u>-</u>	<u>1,213</u>

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

11 Tangible fixed assets

	Land and buildings £	Plant and machinery £	Total £
Cost			
At 1 April 2020	372,206	140	372,346
At 31 March 2021	372,206	140	372,346
Depreciation and impairment			
At 1 April 2020	37,221	128	37,349
Depreciation charged in the year	7,444	12	7,456
At 31 March 2021	44,665	140	44,805
Carrying amount			
At 31 March 2021	327,541	-	327,541
At 31 March 2020	334,986	12	334,998

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	-	90

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	660	468

THE COMMUNITY CENTRE, YORKLEY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 March 2021 £
	Balance at 1 April 2019 £	Incoming Resources £	Outgoing Resources £	Balance at 1 April 2020 £	Incoming Resources £	Outgoing Resources £	
Community Centre Yorkley	342,429	-	(7,444)	334,985	-	(7,444)	327,541
West Dean Parish Council	1,209	1,000	(960)	1,249	1,382	-	2,631
FOD Grant	1,236	-	-	1,236	10,000	-	11,236
	<u>344,874</u>	<u>1,000</u>	<u>(8,404)</u>	<u>337,470</u>	<u>11,382</u>	<u>(7,444)</u>	<u>341,408</u>

15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	-	327,541	327,541	13	334,985	334,998
Current assets/ (liabilities)	30,738	13,867	44,605	18,729	2,485	21,214
	<u>30,738</u>	<u>341,408</u>	<u>372,146</u>	<u>18,742</u>	<u>337,470</u>	<u>356,212</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).