

**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

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

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# THE COMMUNITY CENTRE, YORKLEY

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# THE COMMUNITY CENTRE, YORKLEY

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2021*

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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**

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### **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**

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### **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

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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**

|   |       | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>2020<br>£ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
|   | Notes |                                    |                                  |                    |                                    |                                  |                    |
| <b>Income from:</b>   |       |                                    |                                  |                    |                                    |                                  |                    |
| 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                 |
| <b>Total income</b>   |       | 19,941                             | 11,382                           | 31,323             | 20,680                             | 1,000                            | 21,680             |
| <b>Expenditure on:</b>  |       |                                    |                                  |                    |                                    |                                  |                    |
| Raising funds   | 6     | 622                                | -                                | 622                | 2,048                              | -                                | 2,048              |
| Charitable activities   | 7     | 7,323                              | 7,444                            | 14,767             | 14,471                             | 8,404                            | 22,875             |
| <b>Total resources expended</b>   |       | 7,945                              | 7,444                            | 15,389             | 16,519                             | 8,404                            | 24,923             |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | 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            |
| <b>Fund balances at 31 March 2021</b>                                   |       | 30,738                             | 341,408                          | 372,146            | 18,742                             | 337,470                          | 356,212            |



# THE COMMUNITY CENTRE, YORKLEY

## BALANCE SHEET

AS AT 31 MARCH 2021

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

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#### 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

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### 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<br>funds | Unrestricted<br>funds |
|---------------------|-----------------------|-----------------------|
|                     | 2021<br>£             | 2020<br>£             |
| Donations and gifts | 210                   | 690                   |

# THE COMMUNITY CENTRE, YORKLEY

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

### 3 Charitable activities

|   | Cafe Income | West Dean<br>Parish Council | FODDC Grant   | Total<br>2021 | Total<br>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>1,382</u>                | <u>27,003</u> | <u>28,385</u> | <u>1,802</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>1,382</u>                | <u>27,003</u> | <u>28,385</u> | <u>1,802</u>  |
| <b>For the year ended 31 March 2020</b> |             |                             |               |               |               |
| Unrestricted funds                      | 802         | -                           | -             |               | 802           |
| Restricted funds                        | -           | 1,000                       | -             |               | 1,000         |
|   | <u>802</u>  | <u>1,000</u>                | <u>-</u>      |               | <u>1,802</u>  |
|   | <u>802</u>  | <u>1,000</u>                | <u>-</u>      |               | <u>1,802</u>  |

### 4 Other trading activities

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

### 5 Investments

|                     | Unrestricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2020<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | <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<br>2021<br>£ | Total<br>2020<br>£ |
|--------------------------|---------------------------------|--------------------|
| <u>Trading costs</u>     |                                 |                    |
| Other trading activities | 622                             | 2,048              |
|                          | <u>622</u>                      | <u>2,048</u>       |

### 7 Charitable activities

|  | Community Centre<br>2021<br>£ | Childrens Playground<br>Expenditure<br>2021<br>£ | Support & Governance<br>2021<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|--|-------------------------------|--|-----------------------------------|--------------------|--------------------|
| 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>      |
| <b>Analysis by fund</b>                |                               |  |                                   |                    |                    |
| 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<br>Centre<br>£ | West Dean<br>Parish<br>Council<br>£ | Childrens<br>Playground<br>Expenses<br>£ | Staff Costs<br>£ | Support &<br>Governance<br>£ | Total<br>2020<br>£ |
|---|--------------------------|-------------------------------------|--|------------------|------------------------------|--------------------|
| Staff costs                               | -                        | -                                   | -  | 1,213            | -                            | 1,213              |
| Depreciation and<br>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<br>(see note 8)    | -                        | -                                   | -  | -                | 9,102                        | 9,102              |
| Share of governance costs<br>(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>      |
| <b>Analysis by fund</b>                   |                          |                                     |  |                  |                              |                    |
| 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<br>Number | 2020<br>Number |
|-------------------------|----------------|----------------|
|                         | -              | 1              |
|                         | <u>-</u>       | <u>1</u>       |
| <b>Employment costs</b> | <b>2021</b>    | <b>2020</b>    |
|                         | <b>£</b>       | <b>£</b>       |
| 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<br>buildings<br>£ | Plant and<br>machinery<br>£ | Total<br>£ |
|------------------------------------|----------------------------|-----------------------------|------------|
| <b>Cost</b>                        |                            |                             |            |
| At 1 April 2020                    | 372,206                    | 140                         | 372,346    |
| At 31 March 2021                   | 372,206                    | 140                         | 372,346    |
| <b>Depreciation and impairment</b> |                            |                             |            |
| 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     |
| <b>Carrying amount</b>             |                            |                             |            |
| At 31 March 2021                   | 327,541                    | -                           | 327,541    |
| At 31 March 2020                   | 334,986                    | 12                          | 334,998    |

### 12 Debtors

|   | 2021<br>£ | 2020<br>£ |
|---|-----------|-----------|
| <b>Amounts falling due within one year:</b> |           |           |
| Trade debtors                               | -         | 90        |

### 13 Creditors: amounts falling due within one year

|                              | 2021<br>£ | 2020<br>£ |
|------------------------------|-----------|-----------|
| 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<br>1 April 2019 | Incoming<br>Resources | Outgoing<br>Resources | Balance at<br>1 April 2020 | Incoming<br>Resources | Outgoing<br>Resources | Balance at<br>31 March 2021 |
|   | £                          | £                     | £                     | £                          | £                     | £                     | £                           |
| Community<br>Centre<br>Yorkley<br>West Dean<br>Parish<br>Council<br>FOD Grant | 342,429                    | -                     | (7,444)               | 334,985                    | -                     | (7,444)               | 327,541                     |
|   | 1,209                      | 1,000                 | (960)                 | 1,249                      | 1,382                 | -                     | 2,631                       |
|   | 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<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>2020<br>£ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31<br>March 2021 are<br>represented by: |                                    |                                  |                    |                                    |                                  |                    |
| Tangible assets  | -                                  | 327,541                          | 327,541            | 13                                 | 334,985                          | 334,998            |
| Current assets/<br>(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).