

**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

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### 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

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# THE COMMUNITY CENTRE, YORKLEY

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# THE COMMUNITY CENTRE, YORKLEY

## TRUSTEES' REPORT

### ***FOR THE YEAR ENDED 31 MARCH 2023***

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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**

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### **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**

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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: 19 June 2023

# 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 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 Newerne 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 £
<b><u>Income from:</u></b>							
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
<b>Total Income</b>		<u>20,778</u>	<u>150</u>	<u>20,928</u>	<u>26,837</u>	<u>7,000</u>	<u>33,837</u>
<b><u>Expenditure on:</u></b>							
Raising funds	7	<u>3,716</u>	<u>-</u>	<u>3,716</u>	<u>16,044</u>	<u>-</u>	<u>16,044</u>
Charitable activities	8	<u>17,222</u>	<u>8,925</u>	<u>26,147</u>	<u>10,631</u>	<u>15,936</u>	<u>26,567</u>
<b>Total expenditure</b>		<u>20,938</u>	<u>8,925</u>	<u>29,863</u>	<u>26,675</u>	<u>15,936</u>	<u>42,611</u>
<b>Net expenditure for the year/</b>							
<b>Net movement in funds</b>		(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>
<b>Fund balances at 31 March 2023</b>		<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 £	£
<b>Fixed assets</b>					
Tangible assets	13		312,653		320,097
<b>Current assets</b>					
Debtors	14	42		-	
Cash at bank and in hand		42,462		43,935	
		42,504		43,935	
<b>Creditors: amounts falling due within one year</b>	15	(720)		(660)	
Net current assets			41,784		43,275
<b>Total assets less current liabilities</b>			354,437		363,372
<b>Income funds</b>					
Restricted funds	16		323,697		332,472
Unrestricted funds			30,740		30,900
			354,437		363,372

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**

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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, 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

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### 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

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### 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>
<b>Analysis by fund</b>						
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>
<b>Analysis by fund</b>					

# 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 Number	2022 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 £
<b>Cost</b>			
At 1 April 2022	372,206	140	372,346
At 31 March 2023	372,206	140	372,346
<b>Depreciation and impairment</b>			
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
<b>Carrying amount</b>			
At 31 March 2023	312,653	-	312,653
At 31 March 2022	320,097	-	320,097

### 14 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
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			Movement in funds			
	Balance at 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Balance at 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Balance at 31 March 2023 £
Community Centre Yorkley West Dean Parish Council	327,541	-	(7,444)	320,097	-	(7,444)	312,653
Two Rivers Grant	2,631	2,000	(492)	4,139	150	(1,481)	4,139
FOD Grant	-	5,000	-	5,000	-	-	5,000
	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).