

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	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		2025	2025	2025	2024	2024	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		-
			303,569		305,209
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			351,529		353,813
Income Funds					
Restricted funds	16		304,483		315,498
Unrestricted funds			47,046		38,315
			351,529		353,813

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

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 2025

						Unrestricted	Unrestricted
Donations & legacies (Note 3)						Funds	Funds
						2025	2024
						£	£
						-	16
Charitable activities (Note 4)							
	West Dear	Two Rivers	FVAF	FODDC		Total	Total
	PC			Grant		2025	2024
	2025	2025	2025	2025			
	£	£	£	£		£	£
Performance related							
grants	500	-	-	5885		6385	5414
Analysis by fund							
Unrestricted funds	1249	-	-	3236		4485	-
Restricted funds	500	-	-	5885		6385	5414
For the year ended 31 March 2024							
Unrestricted funds							-
Restricted funds	-	-	-	5414			5414
Other Trading Activities						Unrestricted	Unrestricted
						Funds	Funds
						2025	2024
						£	£
Charitable community centre income (Note 5)						29,648	29,331

Note 4 – Incoming Grants

WDPC - £500 Funding for Glass Slipper Pantomime, FODDC - £ 5885 battery installation.

£4485 Year end adjustment of funds from restricted to unrestricted to reflect grant monies held.

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	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			2025	2024
(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:								
		Movement in funds				Movement in funds		
	Balance at	Incoming	Outgoing		Balance at	Incoming	Outgoing	Balance at
	01-Apr-23	Resources	Resource		01-Apr-24	Resources	Resources	31-Mar-25
	£	£	£		£	£	£	£
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/	47,046	914	47,960	38,315	10,289	48,604
(liabilities)	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)

