

Charity registration number: 1160885

Beeston Community Resource CIO

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Beeston Community Resource CIO

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Beeston Community Resource CIO

Reference and Administrative Details

Trustees

Sylvia Stephens
Chris Taylor
John Chambers
Martin Brasier
Duncan Mitchell
Martin Humber
Colin Failes
Nicholas Austin

Senior Management Team

Robert Ashford, CEO
Paul Walsh, Business Development Manager

Principal Office

74 Middle Street
Beeston
Nottingham
NG9 2AA

Charity Registration Number

1160885

Independent Examiner

John O'Brien, employee of
Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Accountants

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Beeston Community Resource CIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Trustees

Sylvia Stephens, Chair

Chris Taylor, Vice Chair

John Chambers

Martin Brasier

Duncan Mitchell

Martin Humber

Colin Failes (appointed 10 September 2020)

Nicholas Austin (appointed 19 March 2021)

Graham Machin (resigned 11 December 2020)

Judith Machin (resigned 11 December 2020)

Structure, governance and management

Nature of governing document

The charity is operated under the rules of its CIO Foundation constitution adopted on 13 March 2015.

Recruitment and appointment of trustees

Trustees are selected with regard to skills, knowledge and experience. New trustees are appointed for 3 years by a resolution at a properly convened meeting of the charity trustees.

Objectives and activities

Objects and aims

1) The promotion of social inclusion amongst people in Nottinghamshire, Derbyshire and Leicestershire who are socially excluded from society or parts of society as a result of mental ill health, in particular through the provision of a resource centre providing opportunities and facilities for recreation, social interaction, education, support and advice designed to assist the recovery and wellbeing of such people and to enable them to integrate into society.

2) To promote for the benefit of the inhabitants of the Borough of Broxtowe and the surrounding area the provision of facilities for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Objectives, strategies and activities

We provide a team of health support workers for individual support as required. Manage an effective community resource centre offering support for mental health in the community through a series of Mindset groups and other wellbeing groups organised by outside organisations e.g. Nottingham College, Dementia Memory Café, Slimming World. Encourage volunteers to help in various managed tasks within the centre. Offer a Community Café for our regular users and the local inhabitants.

Beeston Community Resource CIO

Trustees' Report

Public benefit

We run a café and garden which are open to the public. We also run a variety of leisure courses and activities using our facilities and offer room hire for local meetings.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

During this unprecedented time we were pleased to survive and continue to offer support to local people with mental health issues.

As a staff team we offered telephone and 1-1 support to over 250 service users. Throughout the lockdowns we also provided a meals on wheels service 3 days per week, helping to make sure that vulnerable people were getting a hot nutritious meal and some relief from social isolation.

When we could open the centre during August - November we managed to re-introduce some of the "MindSet" activities such as a walking group, guitar group, poetry and talk and support.

We have also worked closely with the local Primary Care Network (PCN) to run a range of "Moving on from COVID" courses for local GP's and social prescribers. This has helped the whole of the local community as the pandemic has had serious implications on many peoples mental health and anxiety levels.

Thanks

We appreciate the support given to us during the 2020-21 financial year from some hire groups and funders including the continued support from Beeston Consolidated Charity; Nottingham West PCN; Beeston Baptist Church; Beeston Memory Café; Broxtowe Borough Council; Boots and NatWest bank, all of whom gave us funding and donations throughout the year which helped us to keep our valuable provision going.

Financial review

Our current financial situation is extremely positive considering the year we have been through and the total decimation of our normal income streams, room hire and café takings, for the whole year.

We were able to gain grants and donations from a range of funders, local government, National Lottery, Boots, Power to Change and Beeston Baptist Church amongst the main ones. We ended the year with a surplus and did not need to make use of our reserves as was envisaged in April 2020.

Policy on reserves

We hold a Reserve Fund of £70,000 + created from 2017/2019. This was felt prudent in case of some change in our lease with Nottinghamshire County Council which is reviewed every 5 years.

This amount should help us cover any staff remunerations and cover any debts if the lease is withdrawn. No plans to increase it. Should staffing levels increase it will be reviewed. It was thought that we may have needed to use it during this year but were fortunate in obtaining many additional grants to cover our staffing and running costs.

Beeston Community Resource CIO

Trustees' Report

Major risks and management of those risks

Future Lockdowns

The main risk currently would be the renewal of Lockdowns which would have a major effect on our income streams especially if the generous grants and funding streams from the last financial year are not available.

Premises

The other main risk is if we lose the tenancy of the building, which we lease from Nottinghamshire County Council. If we lost the use of the premises we would have to look for major funding to find new premises.

Statement of Trustees' Responsibilities

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

The law applicable to charities 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 period. 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 business.

The trustees are responsible for keeping proper 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, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. 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.

Approved by the trustees of the charity on 5 November 2021 and signed on its behalf by:



Sylvia Stephens
Trustee

Beeston Community Resource CIO

Independent Examiner's Report to the trustees of Beeston Community Resource CIO

Independent examiner's report to the trustees of Beeston Community Resource CIO

I report to the trustees on my examination of the accounts of Beeston Community Resource CIO (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 accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting 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 accounts to be reached.



John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 11/4/21

Beeston Community Resource CIO

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	117,009	-	117,009	21,757
Charitable activities	3	26,505	139,101	165,606	197,640
Investment income	5	28	-	28	141
Total Income		<u>143,542</u>	<u>139,101</u>	<u>282,643</u>	<u>219,538</u>
Expenditure on:					
Charitable activities	6	<u>(141,113)</u>	<u>(65,545)</u>	<u>(206,658)</u>	<u>(226,544)</u>
Total Expenditure		<u>(141,113)</u>	<u>(65,545)</u>	<u>(206,658)</u>	<u>(226,544)</u>
Net income/(expenditure)		2,429	73,556	75,985	(7,006)
Gross transfers between funds		<u>6,000</u>	<u>(6,000)</u>	-	-
Net movement in funds		8,429	67,556	75,985	(7,006)
Reconciliation of funds					
Total funds brought forward		<u>104,050</u>	-	<u>104,050</u>	<u>111,056</u>
Total funds carried forward	16	<u><u>112,479</u></u>	<u><u>67,556</u></u>	<u><u>180,035</u></u>	<u><u>104,050</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 16.

Beeston Community Resource CIO

Statement of Financial Activities for the Year Ended 31 March 2021

These are the figures for the previous accounting period and are included for comparative purposes. Previously the accounts were prepared on a receipts and payments basis and these have been restated onto an accruals basis.

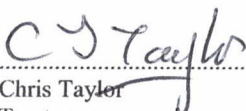
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	21,757	-	21,757
Charitable activities	3	133,610	64,030	197,640
Investment income	5	141	-	141
Total Income		<u>155,508</u>	<u>64,030</u>	<u>219,538</u>
Expenditure on:				
Charitable activities	6	<u>(159,694)</u>	<u>(66,850)</u>	<u>(226,544)</u>
Total Expenditure		<u>(159,694)</u>	<u>(66,850)</u>	<u>(226,544)</u>
Net movement in funds		(4,186)	(2,820)	(7,006)
Reconciliation of funds				
Total funds brought forward		<u>108,236</u>	<u>2,820</u>	<u>111,056</u>
Total funds carried forward	16	<u><u>104,050</u></u>	<u><u>-</u></u>	<u><u>104,050</u></u>

Beeston Community Resource CIO

(Registration number: 1160885)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	11,120	17,823
Current assets			
Debtors	13	1,553	6,849
Cash at bank and in hand		<u>171,182</u>	<u>95,723</u>
		172,735	102,572
Creditors: Amounts falling due within one year	14	<u>(3,820)</u>	<u>(16,345)</u>
Net current assets		<u>168,915</u>	<u>86,227</u>
Net assets		<u>180,035</u>	<u>104,050</u>
Funds of the charity:			
Restricted funds		67,556	-
Unrestricted income funds			
Unrestricted funds		<u>112,479</u>	<u>104,050</u>
Total funds	16	<u>180,035</u>	<u>104,050</u>

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on 5 November 2021 and signed on their behalf by:


Chris Taylor
Trustee

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Beeston Community Resource CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregates similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
General equipment	20% on a straight line basis
Vehicles	20% on a straight line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2021

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Donations and legacies;			
Donations from companies, trusts and similar proceeds	9,538	9,538	5,877
Grants, including capital grants;			
Government grants	44,652	44,652	10,400
Grants from other charities	62,819	62,819	5,480
	<u>117,009</u>	<u>117,009</u>	<u>21,757</u>

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General			
	£	£	£	£
Grants & donations	-	139,101	139,101	64,030
Room & centre hire	12,980	-	12,980	68,565
Cafe & catering takings	12,885	-	12,885	54,646
Fundraising & activities	-	-	-	4,506
Fees, services & sales	640	-	640	5,893
	<u>26,505</u>	<u>139,101</u>	<u>165,606</u>	<u>197,640</u>

4 Grants and donations

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Nottingham West PCN	-	70,000	70,000
Beeston Consolidated Charity	-	45,000	45,000
Co-operative local community fund	2,081	4,101	6,182
Nottinghamshire County Council	25,750	-	25,750
Broxtowe Borough Council	12,500	-	12,500
HMRC JRS grant	6,402	-	6,402
National Lottery Community Fund	-	20,000	20,000
RBS Social & community capital	20,000	-	20,000
Power to change - community business renewal fund	15,000	-	15,000
Beeston Baptist church	5,750	-	5,750
Nottinghamshire Community fund - NET fund	5,000	-	5,000
Edward Gostling Foundation	5,000	-	5,000
Making a difference community dividend	4,000	-	4,000
East Midlands Airport community fund	2,000	-	2,000
Beeston carers in mental health	1,588	-	1,588
Beeston Memory Cafe & supporters	1,166	-	1,166
Sylvia Waddilove Foundation UK	1,000	-	1,000
Voluntary Action Broxtowe	500	-	500
Groundworks	500	-	500
Sundry donations	8,772	-	8,772
	<u>117,009</u>	<u>139,101</u>	<u>256,110</u>

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Investment income

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	28	28	141

6 Expenditure on charitable activities

	Unrestricted General funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Activities & events	1,640	2,789	4,429	353
Catering costs	6,893	-	6,893	17,564
Equipment repairs & renewals	4,030	426	4,456	2,148
Consumables (maintenance)	181	-	181	371
Garden supplies	160	385	545	2,164
Insurance	1,702	945	2,647	1,976
Licences	563	-	563	63
Supervision & resources	-	-	-	1,106
Vehicle costs	2,583	-	2,583	2,423
Office administration costs	2,684	1,000	3,684	3,636
Overheads & site manager	36,303	-	36,303	46,169
Printing & stationery	829	-	829	1,293
Staff expenses	1,516	-	1,516	1,011
Legal & professional	1,907	-	1,907	5,037
Training	231	-	231	390
Volunteer expenses	932	-	932	2,749
Salaries, NI & pension	72,255	60,000	132,255	131,196
Depreciation	6,704	-	6,704	6,703
Bad debts	-	-	-	192
	<u>141,113</u>	<u>65,545</u>	<u>206,658</u>	<u>226,544</u>

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>6,704</u>	<u>6,703</u>

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	127,038	126,022
Social security costs	4,808	4,769
Pension costs	409	405
	<u>132,255</u>	<u>131,196</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2021 No	2020 No
Average monthly number of employees	<u>8</u>	<u>8</u>

2 (2020 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £409 (2020 - £405).

No employee received emoluments of more than £60,000 during the year

The total employee benefits of the key management personnel of the charity were £59,236 (2020 - £58,762).

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Benefits in kind

Overheads and site manager

Nottinghamshire County Council employs a site manager and cleaners who work at the premises. BCR's 72% contribution towards overheads covers their normal working hours, but BCR also reimburses the Council at 100% for additional hours employed solely to serve BCR.

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2021

12 Tangible fixed assets

	General Equipment £	Vehicles £	Total £
Cost			
At 1 April 2020	8,082	25,434	33,516
At 31 March 2021	8,082	25,434	33,516
Depreciation			
At 1 April 2020	5,206	10,487	15,693
Charge for the year	1,616	5,087	6,703
At 31 March 2021	6,822	15,574	22,396
Net book value			
At 31 March 2021	1,260	9,860	11,120
At 31 March 2020	2,876	14,947	17,823

13 Debtors

	2021 £	2020 £
Trade debtors	382	3,951
Prepayments	1,121	1,488
Other debtors	50	1,410
	1,553	6,849

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,756	14,599
Other taxation and social security	1,099	-
Other creditors	965	1,746
	3,820	16,345

15 Related party transactions

There were no related party transactions in the year.

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2021

16 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
General fund	104,050	143,542	(141,113)	6,000	112,479
Restricted funds					
Salaries	-	45,000	(45,000)	-	-
Moving on from COVID (Nottm West PCN)	-	70,000	(8,789)	(6,000)	55,211
Memorial Garden	-	4,101	(1,756)	-	2,345
Mindset	-	10,000	-	-	10,000
COVID Mental Health Support group	-	10,000	(10,000)	-	-
Total restricted funds	-	139,101	(65,545)	(6,000)	67,556
Total funds	104,050	282,643	(206,658)	-	180,035

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
<i>Unrestricted general funds</i>				
General fund	108,236	155,508	(159,694)	104,050
Restricted funds				
People's Health Programme	2,820	11,280	(14,100)	-
Salaries	-	52,750	(52,750)	-
Total restricted funds	2,820	64,030	(66,850)	-
Total funds	111,056	219,538	(226,544)	104,050

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2021

The specific purposes for which the funds are to be applied are as follows:

The Salaries fund is funding received from Beeston Consolidated Charity and is restricted for salaries.

The Moving on from COVID fund was funding received from Nottingham West PCN and was for a course run in conjunction with the local Primary Care Network (PCN), GP's and Social Prescribers to help local individuals with low level mental health issues that have been brought on or increased during the COVID period, with people having anxiety, loneliness and stress. The course is designed to help people recognise the issues and look forward in a positive way. We have run the courses in Beeston and Eastwood.

The Memorial garden was a fund set up to enhance and develop an area of the community garden to be a place of tranquillity and peace where people could remember lost ones. We have partitioned an area off with a wooden structure and planted new plants and bushes as well as enhancing the seating area. This was started with the funding from the Co-operative Community Fund.

The Mindset fund received funding from the National Lottery Community Fund. Following on from the COVID period and lockdowns we have needed to "kickstart" the MindSet programme with support from staff members and outside facilitators to continue existing groups such as Talk and Support, Poetry and Guitar and set up new Creative Writing and photography groups. The main purpose of the fund was to help build the provision up again in a safe and positive way following a traumatic period for most of our service users.

The Covid Mental Health Support fund also received funding from the National Lottery Community Fund and was for the Salaries and admin costs incurred during the pandemic.

Last year's fund: The People's Health programme is funding received from People's Health Trust. It helps to support extra hours for the mental health support workers who are supporting the different MindSet programme groups. They are also helping to set up new groups that are proposed by service users. This funding also covers volunteer expenses, training and some management costs.

The transfer from the Moving on from COVID fund to the General fund is to cover the overhead costs associated with this fund but that have been spent from the General fund.

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	2021 Total funds
	General £	£	£
Tangible fixed assets	11,120	-	11,120
Current assets	105,179	67,556	172,735
Current liabilities	(3,820)	-	(3,820)
Total net assets	112,479	67,556	180,035

Beeston Community Resource CIO

Notes to the Financial Statements for the Year Ended 31 March 2021

	Unrestricted funds	2020 Total funds
	General £	£
Tangible fixed assets	17,823	17,823
Current assets	102,572	102,572
Current liabilities	<u>(16,345)</u>	<u>(16,345)</u>
Total net assets	<u>104,050</u>	<u>104,050</u>

18 Independent examiner's fees

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2021 £	2020 £
Independent examination	630	630
Other financial services	831	856
	<u>1,461</u>	<u>1,486</u>