

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
Oasis Centre for Young People

Johnstone Howell & Co  
104 Whitby Road  
Ellesmere Port  
Cheshire  
CH65 0AB

Oasis Centre for Young People

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for the Year Ended 31 March 2021

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Oasis Centre for Young People

Report of the Trustees  
for the Year Ended 31 March 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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 Charitable Incorporated Organisation (CIO) formed on 29 June 2016.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The object of the CIO is to advance in life and help young people through:

1. The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life and
2. Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1167917

**Principal address**

Coronation Road  
Ellesmere Port  
Cheshire  
CH65 9AA

**Trustees**

Mrs R H Lewis (resigned 26/8/20)  
Miss J A Moss (resigned 26/8/20)  
Mrs R D Spicer  
Mrs S Earps  
Mrs D Lightfoot  
Mrs B Bensley  
Mr B Andrews (appointed 18/9/20)  
Ms H Cottrell (appointed 15/6/21)

**Independent Examiner**

Mr A M Bagnall  
FCA  
Johnstone Howell & Co  
104 Whitby Road  
Ellesmere Port  
Cheshire  
CH65 0AB

Oasis Centre for Young People

Report of the Trustees  
for the Year Ended 31 March 2021

Approved by order of the board of trustees on 25 January 2022 and signed on its behalf by:

Mrs R D Spicer - Trustee

Independent Examiner's Report to the Trustees of  
Oasis Centre for Young People

**Independent examiner's report to the trustees of Oasis Centre for Young People**

I report to the charity trustees on my examination of the accounts of Oasis Centre for Young People (the Trust) for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust 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 Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material 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 Trust 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 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 accounts to be reached.

Mr A M Bagnall  
FCA  
Johnstone Howell & Co  
104 Whitby Road  
Ellesmere Port  
Cheshire  
CH65 0AB

25 January 2022

Oasis Centre for Young People

Statement of Financial Activities  
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	-	-	11,079
Other trading activities	2	11,296	43	11,339	16,319
Investment income	3	1	-	1	5
<b>Total</b>		<u>11,297</u>	<u>43</u>	<u>11,340</u>	<u>27,403</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	1,858	1,858	3,055
<b>Charitable activities</b>					
Sports facilities		18,395	1,407	19,802	13,945
Junior youth club		-	222	222	-
Other		-	-	-	811
<b>Total</b>		<u>18,395</u>	<u>3,487</u>	<u>21,882</u>	<u>17,811</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(7,098)</u>	<u>(3,444)</u>	<u>(10,542)</u>	<u>9,592</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		15,010	10,423	25,433	15,841
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>7,912</u></u>	<u><u>6,979</u></u>	<u><u>14,891</u></u>	<u><u>25,433</u></u>

The notes form part of these financial statements

Oasis Centre for Young People

Balance Sheet  
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	1	-	1	1
<b>CURRENT ASSETS</b>					
Cash at bank		7,911	6,979	14,890	25,432
<b>NET CURRENT ASSETS</b>		<u>7,911</u>	<u>6,979</u>	<u>14,890</u>	<u>25,432</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>7,912</u>	<u>6,979</u>	<u>14,891</u>	<u>25,433</u>
<b>NET ASSETS</b>		<u>7,912</u>	<u>6,979</u>	<u>14,891</u>	<u>25,433</u>
<b>FUNDS</b>	8				
Unrestricted funds				7,912	15,010
Restricted funds				<u>6,979</u>	<u>10,423</u>
<b>TOTAL FUNDS</b>				<u>14,891</u>	<u>25,433</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25 January 2022 and were signed on its behalf by:

Mrs R D Spicer - Trustee

Mrs D Lightfoot - Trustee

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment                      -    33% on cost

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.



Oasis Centre for Young People

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

**2. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Hire of premises	11,295	16,270
Shop income	44	49
	<u>11,339</u>	<u>16,319</u>

**3. INVESTMENT INCOME**

	2021	2020
	£	£
Deposit account interest	<u>1</u>	<u>5</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2021	2020
	<u>2</u>	<u>2</u>
Junior youth club leader		

No employees received emoluments in excess of £60,000.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	11,079	11,079
Other trading activities	16,271	48	16,319
Investment income	<u>5</u>	<u>-</u>	<u>5</u>
<b>Total</b>	16,276	11,127	27,403
<b>EXPENDITURE ON</b>			
Raising funds	-	3,055	3,055
<b>Charitable activities</b>			
Sports facilities	13,793	152	13,945
Other	599	212	811

Oasis Centre for Young People

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

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Total</b>	14,392	3,419	17,811
<b>NET INCOME</b>	1,884	7,708	9,592
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	13,126	2,715	15,841
<b>TOTAL FUNDS CARRIED FORWARD</b>	15,010	10,423	25,433

**7. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 April 2020 and 31 March 2021	594
<b>DEPRECIATION</b>	
At 1 April 2020 and 31 March 2021	593
<b>NET BOOK VALUE</b>	
At 31 March 2021	1
At 31 March 2020	1

**8. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	15,010	(7,098)	7,912
<b>Restricted funds</b>			
Junior youth club	8,176	(2,037)	6,139
Special projects	2,247	(1,407)	840
	10,423	(3,444)	6,979
<b>TOTAL FUNDS</b>	25,433	(10,542)	14,891

Oasis Centre for Young People

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

**8. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	11,297	(18,395)	(7,098)
<b>Restricted funds</b>			
Junior youth club	43	(2,080)	(2,037)
Special projects	-	(1,407)	(1,407)
	<u>43</u>	<u>(3,487)</u>	<u>(3,444)</u>
<b>TOTAL FUNDS</b>	<u><u>11,340</u></u>	<u><u>(21,882)</u></u>	<u><u>(10,542)</u></u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	13,126	1,884	15,010
<b>Restricted funds</b>			
Junior youth club	1,553	6,623	8,176
Special projects	1,162	1,085	2,247
	<u>2,715</u>	<u>7,708</u>	<u>10,423</u>
<b>TOTAL FUNDS</b>	<u><u>15,841</u></u>	<u><u>9,592</u></u>	<u><u>25,433</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	16,276	(14,392)	1,884
<b>Restricted funds</b>			
Junior youth club	9,890	(3,267)	6,623
Special projects	1,237	(152)	1,085
	<u>11,127</u>	<u>(3,419)</u>	<u>7,708</u>
<b>TOTAL FUNDS</b>	<u><u>27,403</u></u>	<u><u>(17,811)</u></u>	<u><u>9,592</u></u>

Oasis Centre for Young People

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

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	13,126	(5,214)	7,912
<b>Restricted funds</b>			
Junior youth club	1,553	4,586	6,139
Special projects	1,162	(322)	840
	<u>2,715</u>	<u>4,264</u>	<u>6,979</u>
<b>TOTAL FUNDS</b>	<u><u>15,841</u></u>	<u><u>(950)</u></u>	<u><u>14,891</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	27,573	(32,787)	(5,214)
<b>Restricted funds</b>			
Junior youth club	9,933	(5,347)	4,586
Special projects	1,237	(1,559)	(322)
	<u>11,170</u>	<u>(6,906)</u>	<u>4,264</u>
<b>TOTAL FUNDS</b>	<u><u>38,743</u></u>	<u><u>(39,693)</u></u>	<u><u>(950)</u></u>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

Oasis Centre for Young People

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	1,238
Grants	-	9,500
Subscriptions	-	341
	<hr/>	<hr/>
	-	11,079
<b>Other trading activities</b>		
Hire of premises	11,295	16,270
Shop income	44	49
	<hr/>	<hr/>
	11,339	16,319
<b>Investment income</b>		
Deposit account interest	1	5
	<hr/>	<hr/>
<b>Total incoming resources</b>	11,340	27,403
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	1,858	2,506
Sporting activity and equipment	-	549
	<hr/>	<hr/>
	1,858	3,055
<b>Charitable activities</b>		
Ground rent	80	80
Rates and water	2,637	3,262
Insurance	1,126	1,090
Light and heat	13,347	8,133
Telephone	441	543
Building maintenance	1,283	673
Household and cleaning	597	164
	<hr/>	<hr/>
	19,511	13,945
<b>Support costs</b>		
<b>Management</b>		
Postage and stationery	-	50
<b>Finance</b>		
Sundries	51	53

This page does not form part of the statutory financial statements

Oasis Centre for Young People

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2021

	2021 £	2020 £
<b>Finance</b>		
<b>Information technology</b>		
Computer equipment	-	99
<b>Governance costs</b>		
Accountancy and payroll charges	462	609
Total resources expended	21,882	17,811
<b>Net (expenditure)/income</b>	(10,542)	9,592

This page does not form part of the statutory financial statements