

**DENTON BURN COMMUNITY ASSOCIATION**  
(A company limited by guarantee)

**REPORT AND FINANCIAL STATEMENTS**  
**For the year ended 31 March 2021**

**Charity Number 1168779**  
**Company Number 08591698**

# **DENTON BURN COMMUNITY ASSOCIATION**

(A company limited by guarantee)

## **ANNUAL REPORT AND FINANCIAL STATEMENTS**

For the year ended 31 March 2021

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# **DENTON BURN COMMUNITY ASSOCIATION**

(A company limited by guarantee)

## **TRUSTEE ANNUAL REPORT**

For the year ended 31 March 2021

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The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ended 31 March 2021 which are also prepared to meet the requirements for a trustees' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

### **1. Objectives and Activities**

Denton Burn Community Association is a registered charity providing a social hub and community activities in the heart of Denton Burn. Denton Burn Community Association has a mission to provide a community facility at Denton Burn Community Centre, which is maintained to the highest standards; viable and sustainable and available for use by everyone in the community. The aim is for the Centre to be a valuable asset to the community, used according to the wishes and needs of local people and to be a hub of activities for all ages and all interests. Denton Burn Community Association is managed by a group of volunteers. The Association offers a varied program of social, physical, and learning activities including – Art Classes, Clippy mats, Craft Class, Baby & Toddler groups, Rainbows, Dog Training, Slimming World, Weight Watchers, Spiritualist Meetings, Scottish Country Dancing, Celebration Cards, Tai Chi, Outdoor Bowling Club, Fitness Classes, Taekwondo, Frank Sinatra Appreciation Society, W.I. group, Messy Play, and various training sessions.

When planned activities are arranged, members are asked to volunteer their services on the day to aid in the success of the said activity.

We intend to continue to apply for grants where available.

### **2. Achievements and Performance**

Due to the effect of Covid 19 and enforced lockdowns, the Community Association has been unable to achieve any visualized objectives. The Community Centre was closed down apart from the operation of groups such as Weight Watchers, Slimming World, and the regular children's activities for limited periods and with restricted numbers.

### **3. Financial Review**

#### **Review of the year**

The results for the year and the company's financial position at the end of the year are shown in the attached financial statements.

During the year, the Charity had income of £57,262 (2020: £45,450) of which £nil was restricted (2020: £125) and expenditure of £44,267 (2020: £50,908) of which £nil was restricted (2020: £5,943). There was an operating surplus of £12,995 (2020: £5,458 deficit) of which £nil was restricted. (2020: £5,818 deficit).

At 31 March 2021 the Charity had net assets of £14,801 (2020: £1,086) of which £9,717 was restricted (2020: £9,717).

## **DENTON BURN COMMUNITY ASSOCIATION**

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### **TRUSTEE ANNUAL REPORT**

For the year ended 31 March 2021

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#### **Reserve's policy**

The Management Committee is aware of the need to have a reserve fund and is developing a strategy to build the level of reserves.

Our Reserves Policy is reviewed annually.

#### **4. Risk Management**

The Board is responsible for the management of the risks to which the Charity is exposed. A risk register is produced which considers financial, governance and delivery risks.

For each risk, the register identifies:

- Initial risk assessment in terms of impact and likelihood
- Initial risk rating
- Counter measures
- Responsibility / ownership
- Timescale
- Amended risk assessment in terms of impact and likelihood.
- Amended risk rating.

The Board reviews the risk register throughout the year. Through the counter measures put in place in the risk register and the regular reviews and updates, the Board is satisfied that the major risks identified have been adequately mitigated. It is recognised that this approach can only provide reasonable but not absolute assurance that major risks have been adequately managed.

#### **5. Plans for future periods**

The Management Committee unfortunately have still been unable to finalise Asset Transfer due to delays caused by Covid 19. The Community Centre was closed immediately, and staff furloughed with groups immediately suspended. Forward plans are to follow the Government Policy and recommendations. As usual all vulnerable members and visitors will be given the usual support. The future plan is to go forward as normal whilst ensuring the care and safety of everyone. We will continue to urge the City Council to complete long outstanding repairs to ensure that Asset Transfer is completed as soon as possible.

We will continue to encourage new members and new activities to utilise the Community Centre.

**DENTON BURN COMMUNITY ASSOCIATION**  
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**TRUSTEE ANNUAL REPORT**

For the year ended 31 March 2021

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**6. Reference and administrative details of the charity, its trustees, and advisors**

<b>Registered charity name</b>	Denton Burn Community Association
<b>Charity number</b>	1168779
<b>Company registration number</b>	08591698
<b>Registered office</b>	Slatyford lane Newcastle upon Tyne NE5 2UQ
<b>Trustees and Members of the Board</b>	Mrs M Fothergill (Chair) Mrs I Morley (Treasurer) Mrs L McGuinness Mr K Robinson
<b>Independent Examiner</b>	Doug Maltman FMAAT Connected Voice Business Services Ltd Higham House Higham Place Newcastle upon Tyne NE1 8AF

**7. Structure, governance, and management**

**Governing Document**

The organisation is a Charitable Company Limited by Guarantee. The Company was established under a Memorandum of Association, which established the objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of a winding up any member (who is a director) undertakes to contribute to the payment of liabilities, such amount as may be required not exceeding the total of £1.

**Recruitment and Appointment of the Board**

The Directors of the Company are also Trustees for the purposes of charity law and under the company's Articles are also its members. Under the requirements of the Memorandum and Articles of Association, at the Annual General Meeting one-third of the Directors, who are subject to retirement by rotation, shall retire. Retiring Directors can be re-appointed at the Annual General Meeting.

Trustees are selected based on specialist skills and commitment to the objectives and aims of the organisation.

## DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

### TRUSTEE ANNUAL REPORT

For the year ended 31 March 2021

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#### Board Induction and Training

New Board Members are introduced to the work of the organisation and informed of their legal roles and responsibilities at an induction meeting. The induction and training programme for new Board Members includes:

- A briefing by the Chair or Chief Executive
- An explanation of roles and responsibilities as a Board Member
- Copies of the main company documents including the Memorandum and Articles of Association and the Financial Statements
- Copy of the business plan and most recent evaluation report.
- Copies of recent board papers including budgets and management accounts.
- A copy of the Charity Commission publication "How to be an Effective Trustee".
- A copy of the governance structure.

#### 8. Statement of Trustee Responsibilities

The trustees, who are also directors for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company Law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the situation of the charitable company and of incoming resources and application of resources, including the income and expenditure of the charitable company for that year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and 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.
- 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 accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board on 03/08/21 and signed on their behalf by:

Mrs M Fothergill (Chair)



## **DENTON BURN COMMUNITY ASSOCIATION**

(A company limited by guarantee)

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

For the year ended 31 March 2021

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I report on the financial statements of Denton Burn Community Association for the year ended 31 March 2021, which are set out on pages 5 to 14.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I 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.

Doug Maltman FMAAT  
Connected Voice Business Services Ltd  
Higham House  
Higham Place  
Newcastle upon Tyne  
NE1 8AF  
Date: 04/08/21



**DENTON BURN COMMUNITY ASSOCIATION**

(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES**

(INCLUDING SUMMARY INCOME &amp; EXPENDITURE ACCOUNT)

For the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b><u>Income from:</u></b>					
Donations and legacies	5	978	-	978	1,498
Charitable activities					
Grants and contracts	6	8,162	-	8,162	17,094
Other trading activities	7	48,122	-	48,122	26,857
Investments	8	-	-	-	1
<b>Total income</b>		<b>57,262</b>	<b>-</b>	<b>57,262</b>	<b>45,450</b>
<b><u>Expenditure on:</u></b>					
Raising funds	9	-	-	-	1,551
Charitable activities					
Operation of the charity	10	44,267	-	44,267	49,357
<b>Total expenditure</b>		<b>44,267</b>	<b>-</b>	<b>44,267</b>	<b>50,908</b>
<b>Net income/(expenditure) and net movement of funds</b>		<b>12,995</b>	<b>-</b>	<b>12,995</b>	<b>( 5,458 )</b>
<b><u>Reconciliation of funds</u></b>					
Total funds brought forward		( 8,631 )	9,717	1,086	6,544
<b>Total funds carried forward</b>		<b>4,364</b>	<b>9,717</b>	<b>14,081</b>	<b>1,086</b>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 8 to 14 form an integral part of these accounts.



**DENTON BURN COMMUNITY ASSOCIATION**

(A company limited by guarantee)

Charity Number 1168779  
Company Number 08591698**BALANCE SHEET**

As at 31 March 2021

	Notes	£	Total 2021 £	£	Total 2020 £
<b><u>Current assets</u></b>					
Stock	16	646		646	
Cash at bank and in hand	17	14,484		2,363	
<b>Total current assets</b>		<b>15,130</b>		<b>3,009</b>	
<b>Creditors:</b> amounts falling due within one year	18	<b>( 1,049 )</b>		<b>( 1,923 )</b>	
<b>Net current assets</b>			<b>14,081</b>		<b>1,086</b>
<b>Total net assets or liabilities</b>			<b>14,081</b>		<b>1,086</b>
<b><u>Funds of the charity</u></b>					
Unrestricted income funds			4,364		( 8,631 )
Restricted income funds			9,717		9,717
<b>Total funds</b>			<b>14,081</b>		<b>1,086</b>

The company was entitled to an exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with the respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The notes on pages 8 to 14 form an integral part of these accounts.

These financial statements were approved by the Board on: 03/08/21

and are signed on its behalf by:

Mrs I Morley  
Treasurer



# **DENTON BURN COMMUNITY ASSOCIATION**

(A company limited by guarantee)

## **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2021

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### **1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **2 Basis of accounting**

#### **2.1 Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts 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 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Denton Burn Community Association meets the definition of a public benefit entity under FRS 102.

#### **2.2 Preparation of the accounts on a going concern basis**

The charity has reported an unrestricted surplus of £4,364 at the year end, and are looking to address the current balance. Due to the COVID-19 pandemic, it has put pressure on all businesses in 2020-21. It should be noted that the creditors are being paid when the payments are falling due. No other significant events affecting the Company since the year end.

### **3 Income**

#### **3.1 Recognition of income**

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

#### **3.2 Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

#### **3.3 Grants and donations**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

#### **3.4 Volunteer help**

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

## **DENTON BURN COMMUNITY ASSOCIATION**

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### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 March 2021

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#### **3.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### **3.6 Income from membership subscriptions**

Membership subscriptions received in the nature of a gift are recognised in donations and legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

#### **3.7 Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the

### **4 Expenditure and liabilities**

#### **4.1 Liability recognition**

Liabilities are recognised when it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### **4.2 Charitable activities**

Expenditure on charitable activities includes the costs of work and other activities undertaken to further the purposes of the charity and their associated support costs.

#### **4.3 Governance and support costs**

Support costs have been allocated between governance cost and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

#### **4.4 Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **4.5 Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts.

#### **4.6 Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

## DENTON BURN COMMUNITY ASSOCIATION

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### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

#### Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>5 Donations and legacies</b>				
Membership subscriptions	80	-	<b>80</b>	1,360
Other	898	-	<b>898</b>	138
	<u>978</u>	<u>-</u>	<u><b>978</b></u>	<u>1,498</u>
<b>6 Charitable activities</b>				
Art Group	423	-	<b>423</b>	2,308
Craft-Friday	-	-	-	1,924
The WI	90	-	<b>90</b>	360
Taekwondo	361	-	<b>361</b>	1,873
Frank Sinatra	-	-	-	432
Slimming World	2,555	-	<b>2,555</b>	7,000
Rainbows	68	-	<b>68</b>	248
Spiritualist	104	-	<b>104</b>	1,196
Celebration cards	186	-	<b>186</b>	1,032
Scottish Monthly Dance	-	-	-	60
Shinning Stars	4,320	-	<b>4,320</b>	-
Clippy Mats	55	-	<b>55</b>	661
	<u>8,162</u>	<u>-</u>	<u><b>8,162</b></u>	<u>17,094</u>
<b>7 Other trading activities</b>				
Room hire	4,360	-	<b>4,360</b>	24,594
Fundraising events	10	-	<b>10</b>	955
Café	44	-	<b>44</b>	432
Admin	546	-	<b>546</b>	-
HMRC Job Retention Scheme	20,874	-	<b>20,874</b>	-
Grant				
Newcastle City Council - Covid-19 Grant	22,289	-	<b>22,289</b>	-
Social Club	-	-	-	876
	<u>48,122</u>	<u>-</u>	<u><b>48,122</b></u>	<u>26,857</u>
<b>8 Income from investments</b>				
Bank interest	-	-	-	1
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1</u>

Income was £57,262 (2020: £45,450) of which £57,262 was unrestricted or designated (2020: £45,325) and £0 was restricted (2020: £125)

# DENTON BURN COMMUNITY ASSOCIATION

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## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

### Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>9 Raising funds</b>				
Staging fundraising events	-	-	-	1,551
	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,551</u>
<b>10 Charitable activities</b>				
<u>Direct costs</u>				
Project staff salaries	27,548	-	<b>27,548</b>	26,028
Social Club	-	-	-	47
Café	-	-	-	403
Kitchen	-	-	-	5,943
<u>Support costs</u>				
Administration	1,925	-	<b>1,925</b>	3,292
Licence/Insurance	745	-	<b>745</b>	715
Electricity/Water	5,968	-	<b>5,968</b>	8,787
Repairs and renewals	1,453	-	<b>1,453</b>	1,830
Payroll fees	441	-	<b>441</b>	349
Telephone	1,161	-	<b>1,161</b>	1,255
Covid-19 costs	4,318	-	<b>4,318</b>	-
<u>Governance costs</u>				
Independent examiner's fees for reporting on the accounts	708	-	<b>708</b>	708
	<u>44,267</u>	<u>-</u>	<u><b>44,267</b></u>	<u>49,357</u>

Expenditure on charitable activities was £44,267 (2020: £50,908) of which £44,267 was unrestricted or designated (2020: £44,965) and £0 was restricted (2020: £5,943)

### 11 Fees for examination of the accounts

	2021 £	2020 £
Independent examiner's fees for reporting on the accounts	<b>708</b>	708
Other accountancy services paid to the examiner	<b>441</b>	349
	<u><b>1,149</b></u>	<u>1,057</u>

## DENTON BURN COMMUNITY ASSOCIATION

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### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

#### 12 Analysis of staff costs and the cost of key management personnel

	2021 £	2020 £
Salaries and wages	27,548	26,028
	<u>27,548</u>	<u>26,028</u>

No employee received remuneration above £60,000 (2020: £nil)

The key management personnel of the charity, comprise the trustees.. The total employee benefits of the key management personnel of the charity were £nil.

#### 13 Staff numbers

The average monthly head count was 2 staff (2020: 2 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2021 Number	2020 Number
The parts of the charity in which the employee's work		
Charitable activities	1.5	1.5
	<u>1.5</u>	<u>1.5</u>

#### 14 Transactions with trustees

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

##### Trustees' expenses

No trustee expenses have been incurred in the year.

##### Transaction(s) with related parties

There have been no related party transactions in the reporting period.

#### 15 Corporation 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 objectives.

## DENTON BURN COMMUNITY ASSOCIATION

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### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

#### 16 Stock

	Stock	
	For distribution £	For resale £
<b>Charitable activities:</b>		
Opening	-	646
Added in period	-	-
Expensed in period	-	-
Impaired	-	-
Closing	-	646

#### 17 Cash at bank and in hand

	2021 £	2020 £
Current account (Association)	9,800	136
Current account (Association)	4,422	1,965
Deposit account (Association)	57	57
Cash in hand (Social Club)	205	205
	<b>14,484</b>	<b>2,363</b>

#### 18 Creditors and accruals (payable within 1 year)

	2021 £	2020 £
Accruals		
Independent examination of accounts	708	1,386
Other accruals	341	537
	<b>1,049</b>	<b>1,923</b>

#### 19 Events after the end of the reporting period

Due to the COVID-19 pandemic, it has put pressure on all businesses in 2020-21. It should be noted that the creditors are being paid when the payments are falling due. No other significant events affecting the Company since the year end.

#### 20 Analysis of charitable funds

##### Analysis of movements in unrestricted funds

	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Unrestricted funds</b>					
General unrestricted fund	( 8,631 )	57,262	( 44,267 )	-	<b>4,364</b>
<b>Totals</b>	<b>( 8,631 )</b>	<b>57,262</b>	<b>( 44,267 )</b>	<b>-</b>	<b>4,364</b>

## DENTON BURN COMMUNITY ASSOCIATION

(A company limited by guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2021

#### Purpose of unrestricted funds

General unrestricted fund                      The 'free reserves' of the charity

#### Analysis of movement in restricted funds

Restricted funds	Fund balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
Toy Library	2,535	-	-	-	<b>2,535</b>
1989 Willan Charitable Trust	4,182	-	-	-	<b>4,182</b>
Newcastle Building Society	3,000	-	-	-	<b>3,000</b>
<b>Totals</b>	<b>9,717</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,717</b>

#### Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Toy Library	Funds for soft play and toys.
1989 Willan Charitable Trust	Funds for kitchen refurbishment.
Newcastle Building Society	Funds for kitchen refurbishment.

#### 21 Capital commitments

As at 31 March 2021, the charity had no capital commitments (2020 -£nil)

#### 22 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Cash at bank and in hand	4,767	9,717	<b>14,484</b>	2,363
Other net current assets/(liabilities)	( 403 )	-	<b>( 403 )</b>	( 1,277 )
	<b>4,364</b>	<b>9,717</b>	<b>14,081</b>	1,086