

**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**ST MARY LEWISHAM YOUTH CENTRE**

**CHARITY REGISTRATION NUMBER 269465**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**ST MARY LEWISHAM YOUTH CENTRE**  
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**FOR THE YEAR ENDED 31ST MARCH 2021**

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## ST MARY LEWISHAM YOUTH CENTRE

### LEGAL AND ADMINISTRATIVE INFORMATION

**CHARITY NUMBER** 269465

**START OF FINANCIAL YEAR** 01 April 2020

**END OF FINANCIAL YEAR** 31 March 2021

**TRUSTEES AT 31 MARCH 2021** Father S. Hall  
Mr P. Wynter  
Mrs P. Stonte  
Ms. L. Williamson  
Mr R. Brown  
Mr J. Watson

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

**LEGAL STATUS** Unincorporated Charity

**GOVERNING INSTRUMENT** Licence Dated 8th April 1975

**REGISTRATION DATE** 16 June 1975: Standard registration

#### OBJECTS

To help young people of both sexes, of all races and creeds, especially but not exclusively through their leisure time activities, so to develop their physical, mental and spiritual capacities, that they may grow to full maturity as individuals and members of society.

**CORRESPONDENCE ADDRESS** Ms Sharon McKenzie  
36 Campshill Road  
London  
SE13 6QR

**BANKERS** National Westminster Bank Plc  
Lewisham Branch  
80 Lewisham High Street  
London  
SE13 5JJ

**INDEPENDENT EXAMINER** Mrs Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF

**ST MARY LEWISHAM YOUTH CENTRE**  
**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

Report to the trustees/ members of St Mary Lewisham Youth Centre on the accounts for the year ended 31st March 2021.

**Respective responsibilities of trustees and examiner**

The charity's trustees 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.

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 matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs Donna Leppitt  
Independent Examiners Ltd  
Unit 2  
The Broadridge Business Centre  
Delling Lane  
Bosham  
PO18 8NF



Date: 28th July 2021

## ST MARY LEWISHAM YOUTH CENTRE

### TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2021

St Marys Youth Centre Lewisham was set up to advance the mental, physical and spiritual welfare of young people by letting facilities to different groups in the community. Our halls and meeting rooms are available for use by local groups and organisations.

Due to the pandemic, the centre was closed for most of the year.  
As our income is entirely reliant on lettings, it was significantly reduced.  
Going forward, we hope to welcome back our users and attract new ones.

The committee is very grateful for the many hours' volunteers have spent making our centre the lively and vibrant community it is.

#### Trustees' Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which presents a true and fair view of the state of affairs of the Charity and of the surplus of the Charity for that period. In preparing those financial statements the trustees are required to:

- i) Select suitable accounting policies and apply them consistently
- ii) Make judgements and estimates that are reasonable and prudent
- iii) Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity. They 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.

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on.....

Signed on their behalf by Trustee.....

Printed Name:

17 June 2021  
S. Hall  
S. HALL

# ST MARY LEWISHAM YOUTH CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020/21 £	Total 2019/20 £
<b>INCOME</b>					
Donations & Legacies	3a	34,509	-	34,509	63,871
Investment Income	3b	1	-	1	3
Charitable Activities	3c	9,171	-	9,171	3,030
<b>TOTAL INCOMING RESOURCES</b>		<b>43,681</b>	<b>-</b>	<b>43,681</b>	<b>66,905</b>
<b>EXPENSES</b>					
Costs of Charitable Activities	4a	43,875	-	43,875	76,555
Governance Costs	4b	990	-	990	930
<b>RESOURCES EXPENDED</b>		<b>44,865</b>	<b>-</b>	<b>44,865</b>	<b>77,485</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(1,184)</b>	<b>-</b>	<b>(1,184)</b>	<b>(10,580)</b>
<b>TRANSFERS BETWEEN FUNDS</b>	5	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(1,184)</b>	<b>-</b>	<b>(1,184)</b>	<b>(10,580)</b>
Balances Brought Forward		5,439	-	5,439	16,019
<b>BALANCES CARRIED FORWARD</b>		<b>4,256</b>	<b>-</b>	<b>4,256</b>	<b>5,439</b>

Movements on all reserves and all recognised gains and losses are shown above. All the organisation's operations are classed as continuing.

# ST MARY LEWISHAM YOUTH CENTRE

## BALANCE SHEET AS AT 31 MARCH 2021

		Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
<b>Assets</b>	Notes				
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
<b>Current Assets</b>					
Debtors & Prepayments	8	2,560	-	2,560	-
Cash at bank and in hand	7	2,686	-	2,686	6,369
<b>Total Current Assets</b>		<b>5,246</b>	<b>-</b>	<b>5,246</b>	<b>6,369</b>
<b>Creditors:</b> amounts falling due within one year	9	990	-	990	930
<b>NET CURRENT ASSETS</b>		4,256	-	4,256	5,439
<b>TOTAL ASSETS</b> less current liabilities		<b>4,256</b>	<b>-</b>	<b>4,256</b>	<b>5,439</b>
<b>Creditors:</b> amounts falling due in more than one year	10	-	-	-	-
<b>NET ASSETS</b>		<b>4,256</b>	<b>-</b>	<b>4,256</b>	<b>5,439</b>
<b>FUNDS OF THE CHARITY</b>					
General Funds		4,256	-	4,256	5,439
Restricted funds	5	-	-	-	-
<b>TOTAL FUNDS</b>		<b>4,256</b>	<b>-</b>	<b>4,256</b>	<b>5,439</b>

The Charities Act 2011 requires the Trustees to prepare statements for each financial year which give a true and fair view of the state of affairs of the Trust and of the surplus of the Trust for that year. In preparing those financial statements the Trustees are required to:-

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on the..... 11th June 2021

Signed on their behalf by Trustee..... S. Wall

Print Name..... S. WALL

# **ST MARY LEWISHAM YOUTH CENTRE**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021**

### **1. ACCOUNTING POLICIES**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

#### **Basis of preparation:**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

#### **Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

#### **Cash Flow Statement**

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

#### **Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### **Incoming Resources with Related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

#### **Grants and Donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

#### **Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the tax reclaim is received.

#### **Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

#### **Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

#### **Volunteer Help**

The value of any voluntary help received is not included in the accounts and is described in the Trustees' Report.

#### **Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

#### **Investment Income**

This is included in the accounts when receivable.

#### **Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.



# **ST MARY LEWISHAM YOUTH CENTRE**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021**

### **1. ACCOUNTING POLICIES (continued)**

#### **Expenditure and Liabilities**

##### **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### **Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### **Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

##### **Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

##### **Operating Leases**

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

##### **Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

##### **Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

##### **Fixed tangible Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

##### **Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance basis over their estimated useful lives. The rates applied per annum are as follows:

Furniture, Fixtures and Equipment	25%
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There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

The Charity does not own a property but pays a peppercorn rent for the use of the centre.

# ST MARY LEWISHAM YOUTH CENTRE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

### 2. TANGIBLE FIXED ASSETS

	Unrestricted Equipment	Restricted Equipment	2020/21
Cost	£	£	£
At 1 April 2020	17,834	-	17,834
Additions	-	-	-
Disposals Gain/ (Loss)	-	-	-
Realised Gain/ (Loss)	-	-	-
Revaluation Gain/(Loss)	-	-	-
At 31 March 2021	17,834	-	17,834
<b>Accumulated Depreciation</b>			
At 1 April 2020	17,834	-	17,834
Charge for the Year	-	-	-
At 31 March 2021	17,834	-	17,834
<b>Net Book Value</b>			
At 31 March 2021	-	-	-
At 1 April 2020	-	-	-

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2021 : None  
31st December 2020 : None

# ST MARY LEWISHAM YOUTH CENTRE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

### 3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	Total 2020/21 £	Total 2019/20 £
<b>a) Activities for Generating Funds</b>					
Events		500	-	500	3,910
Lettings		21,073	-	21,073	32,378
Rents		4,040	-	4,040	24,630
Reclaim bills		8,896	-	8,896	2,954
		<b>34,509</b>	<b>-</b>	<b>34,509</b>	<b>63,871</b>
<b>b) Investment Income</b>					
Interest Received		1	-	1	3
		<b>1</b>	<b>-</b>	<b>1</b>	<b>3</b>
<b>c) Incoming from Charitable Activities</b>					
Sundry Income		526	-	526	1,905
Refunds & Repayments		8,645	-	8,645	1,125
		<b>9,171</b>	<b>-</b>	<b>9,171</b>	<b>3,030</b>

# ST MARY LEWISHAM YOUTH CENTRE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2021

### 4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Total 2020/21 £	Total 2019/20 £
<b>a) Charitable Activities</b>				
Cleaning costs	1,454	-	1,454	3,118
Depreciation Expenses	-	-	-	-
Insurance Costs	8,301	-	8,301	7,084
Licences & Subscriptions	151	-	151	88
Postage & Stationery	190	-	190	253
Refuge & Sewerage Disposal	1,058	-	1,058	2,865
Repairs & maintenance	5,243	-	5,243	28,378
Salaries & Wages	14,228	-	14,228	21,414
Security Costs	325	-	325	300
Sundry Expenses	1,338	-	1,338	994
Telephone Costs	453	-	453	437
Utility Costs	11,134	-	11,134	11,624
	<b>43,875</b>	<b>-</b>	<b>43,875</b>	<b>76,555</b>
<b>b) Governance costs</b>				
Independent Examiner Fee	990	-	990	930
	<b>990</b>	<b>-</b>	<b>990</b>	<b>930</b>
<b>c) Cost of Generating Funds</b>				

# ST MARY LEWISHAM YOUTH CENTRE

## NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

### 5. RESTRICTED FUNDS

The Charity held no Restricted Funds during this or the previous financial period

### 6. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

### 7. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Current Account	2,644	-	2,644	4,728
Business Reserve A/c	42	-	42	1,642
	<b>2,686</b>	<b>-</b>	<b>2,686</b>	<b>6,369</b>

### 8. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Sundry Debtors-Village	1,650	-	1,650	-
Utilities	830	-	830	-
Sundry Debtors-ACCI	80	-	80	-
	<b>2,560</b>	<b>-</b>	<b>2,560</b>	<b>-</b>

### 9. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-21 £	Total 31-Mar-20 £
Independent Examiner's Fee	990	-	990	930
	<b>990</b>	<b>-</b>	<b>990</b>	<b>930</b>

## ST MARY LEWISHAM YOUTH CENTRE

### NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

#### 10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

#### 11. STAFF COSTS AND NUMBERS

	<b>TOTAL 2020/21 £</b>	<b>TOTAL 2019/20 £</b>
Gross Wages & Salaries	14,228	21,414
Employer's National Insurance Costs	121	158
Pension Contributions	-	-
	<b><u>14,349</u></b>	<b><u>21,572</u></b>

Average number of employees who were engaged in each of the following activities:

	<b>TOTAL 2020/21</b>	<b>TOTAL 2019/20</b>
Charitable Activities	2	2
Management & Administration	1	1
	<b><u>3</u></b>	<b><u>3</u></b>

No employees received emoluments in excess of £60,000 and all employed members of staff were paid through the PAYE scheme.

(2019/20- None)

#### 12. TRUSTEES AND OTHER RELATED PARTIES

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

(2019/20- None)

#### 13. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

#### 14. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Trustees aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The trustees will endeavour not to set aside funds unnecessarily.

#### 15. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.