

Charity Registration Number

292526

The Berin Centre

Annual Report and Unaudited Financial Statements

For the Year Ended 31 March 2022

The Berin Centre
Legal and Administrative Information

Trustees

John Taylor

Jacqueline Logan

Richard Pullen

Robin Bennett

Tina Elder

Kenneth Chrisp Resigned 12th July 2022

Cathryn Neesam

Daniel Scate Appointed 28th February
2022

Charity number: 292526

Principal Address:

Wimblestraw Road

Berinsfield

Wallingford

OX10 7LZ

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The Berin Centre

Year Ended 31 March 2022

Trustees Report

The Berin Centre is a Charitable Incorporated Organisation. The governing document is the Constitution of the charity adopted at the AGM on 21st January 2020.

Appointment of charity trustees

1. Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.
2. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Number of charity trustees

- a) There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.
- b) The maximum number of charity trustees is 12. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum

All Trustees give their time voluntarily and do not receive personal benefit from the charity.

Objects and activities

The objects of the Charity are set out in its Constitution as being:

The objects of the CIO are to promote any charitable purpose for the benefit of the inhabitants of Berinsfield and the surrounding area without distinction of political, religious or other opinion with the object of improving the conditions of life for the said inhabitants.

Its mission is:

- To provide Family and Community Services for Berinsfield and surrounding villages.

The Charity has identified its strategic priorities as:

- Develop the reach and impact of our core services, particularly early years
- Continually evaluate need for additional direct delivery streams, and implement services in response
- Explore the feasibility of establishing a community cafe
- Improve our physical space, ensuring it is welcoming, presentable and fit for purpose
- Strengthen our fundraising approach, continuing to develop positive relationships with donors and funders

Public benefit

- Family support to parents and their children
- Outdoor space for families and children
- Use of meeting rooms for community groups and health services.
- Provision of training courses supporting basic skills, digital inclusion, parenting skills and wellbeing.
- Community Larder service

For these reasons the Trustees consider that the Charity meets the public benefit requirement.

In setting the Charity's goals and in its planning activities the Trustees have given due consideration to the published Charity Commission guidance on the operation of the public benefit requirement of the Charities Act 2011.

Progress and Plans

Activities and achievements

2021-22 was a year of significant change as we began to emerge from the restrictions imposed by the pandemic and focused our efforts on reopening and re-establishing our core services, building our team's capacity, revitalising our

The Berin Centre

Year Ended 31 March 2022

premises, and reviewing local needs. There's a real sense of momentum within the organisation now and our reputation within the local area has grown, identifying us as an established and reliable service provider.

Early Years Provision

From April 2021 we began to reopen our groups and activities for 0-5s and their families in line with changing government guidance. This was a complex undertaking with just 2 members of staff, limited group sizes, and the introduction of 'bubble' rotas to keep everyone safe and minimise the spread of infection. Thankfully, we found our careful planning was impactful, with no outbreaks occurring in our regular groups. We observed the impact of the pandemic on families, with many dealing with trauma, a real hunger for social connection with peers, and with children being far more tentative than usual at the start of sessions but soon responding with enthusiasm and delight at the play opportunities we provided.

In April we welcomed back the Health Visiting Team, providing an appointment based clinic at the centre once a week. We also began to advertise for a replacement Play Worker but, like many of our counterparts across the sector, we struggled to find a suitable candidate. We revised our role and advertised a further 2 times before appointing Emily Hart to the position of Early Years Practitioner in September. Emily has been a real asset to the team, working alongside Family Services Coordinator Lin Williams to really boost our offer to families, and developing trusted working relationships with parents and children.

As the year has progressed, we've introduced brand new groups and activities alongside our existing offering. This has included the development of our Themed Thursdays session to include trips to external partners and activities from visiting services such as Oxford's Story Museum. We also launched a new Music and Movement group.

We've continued to provide tailored family support through 1-1s, Walk and Talks, and safeguarding interventions (particularly as part of Early Help Plans and TAFs - Team Around the Family), led by Lin.

Growing Minds

The Growing Minds school readiness project went through a significant overhaul this year, with the unanticipated withdrawal of Oxfordshire Community Foundation's (OCF) involvement. OCF had previously 'hosted' and project managed this innovative pilot project, coordinating the 4 key delivery partners across two geographical locations. OCF's short-notice decision to reduce their direct delivery of projects left us and the remaining project partners very little time to steer the project forward under a new governance structure. Thankfully, 3 of the 4 partners remain strongly committed and together we have formed a flat governance structure and have maintained relationships with our core funders, enabling us to secure the future of the project for at least the next year.

Throughout this drastic shift in strategy and process, our operational delivery of the project has increased in pace, with us now supporting 83 families. We deliver three Peep Learning Together groups to these families each week, sharing knowledge and skills for parenting, children's development, and home learning. 91% of families report feeling more confident supporting their child's learning and development at home after attending the groups. We have also picked up the role of Home-Start South Oxfordshire who withdrew from the project due to limited capacity, and now provide intensive family support on a 1-1 basis to families involved in the project. In addition, all eligible families with a child aged 0-5 receive a fully funded children's book delivered to their home each month, and 100% of families surveyed say they're exploring these books with their children. We've added further value by providing a free Baby Massage class.

Community Larder

In May the Community Larder transitioned from providing pre-packed boxes of food outside the building (due to Covid restrictions) to providing the service inside, with members able to pick and choose their selection for themselves from the items available. This was a challenge for the team as, for the first time since providing our Community Larder, we were needing to adapt our space entirely each week to cater for both the Larder and our regular groups. We had to convert one of our small meeting rooms into a Larder Store, and took on some new equipment (such as wheeled cages) to transport the food quickly and safely. Our three fantastic volunteers have remained dedicated to supporting the Larder, attending each week to process and display our delivery, and to provide support to members. In July we added a choice of chilled products to our offer, increasing the value to our members.

Unfortunately, there have been challenges to our supply lines. The pandemic brought with it increased funding for food, so Fareshare (our supplier) was able to send us increased stock levels - the end of this funding was noticeable to our membership as the variety of items available became more limited. We were then affected by Brexit and the shortage of

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Year Ended 31 March 2022

HGV drivers, meaning that it became difficult for Fareshare and our local supplier, Sofea, to transport the stock to us each week. These challenges are ongoing, however the majority of our members still feed back that the Larder is very good value for money.

We have a rolling membership of around 90 families who we provide food to each week, and we've also saved approximately 16 tonnes of surplus food from going to landfill in the last 7 months.

Premises Improvements

In November we had planned to have significant building work undertaken to reinsulate and reclad the centre, and to make improvements to the roof. Unfortunately, this had to be postponed until February 2022, and caused much disruption. However, these improvements have been long-awaited and are much needed. Once complete we expect to see improved energy efficiency of the building and as a result will be in a position to purchase the building for £1 from the County Council, drastically reducing our monthly rental costs as we will only need to pay ground rent and utilities.

We also secured funds to redecorate our Sensory Room and make improvements to our garden space, and have needed to replace some of our access ramps due to degradation.

Community Services

In July we launched a new partnership project called Active Reach, with a focus on increasing physical activity in older people and those with long-term health conditions. This project, for which we were the lead partner, saw us collaborating closely with SODC, Berinsfield Church, The Berinsfield Community Association, SOHA (South Oxfordshire Housing Association), Berinsfield Day Centre, and Berinsfield Sports Centre to provide an array of activities across the village. In total, we engaged 165 local residents in activities such as Lawn Games, Health Walks and Tai Chi.

In response to the widespread increase in mental health problems across the village we invited the Oxfordshire Recovery College to deliver monthly courses from the centre during term time. This has gained a small consistent following who have found the opportunity to explore mental health topics and develop skills and strategies in a familiar environment incredibly valuable.

Two Interns from The University of Oxford joined us for a week in December to conduct a Feasibility Study for our Community Cafe concept.

In January we secured funding to establish a Community Kitchen Garden on a plot of public land adjacent to our premises, and plan to make the initial installation in partnership with the Youth Club. Young people have participated in a competition to design the garden with the winner being chosen by the Youth Council. Our intention for the garden is to create a space that local people can enjoy and feel ownership of, whilst also delivering gentle messages about 'field to plate' and healthy eating.

We've welcomed back Riverside Counselling to the building, who provide their services from the centre 5 days a week.

Summary

During this year we've supported more than 200 adults (excluding larder members), and more than 60 children. This has seen 5,597 visits to the centre, plus many more engagements and interactions at village events such as the Fete and the OPA Play Day, Riverside Counselling clients, and Larder members.

"I forgot just how isolating and lonely having a baby can be... it's nice to remember I'm not alone... Even just having a friendly smile, chat and a cup of coffee, with yourselves and other parents has made such a difference. Thank you from the bottom of my heart for all you do, not just for me and my family, but for the whole community!"

Plans

We've set a fast pace of development and growth this year and we hope to maintain it moving forwards, increasing the reach, quality, and impact of services across the village and surrounding area. We're excited to establish our Community Kitchen Garden in partnership with local groups and to see it evolve. We're looking forward to connecting with more father figures and male role models through our upcoming Saturdays group. We're also committed to continuing to improve our physical space and premises, ensuring that we're a warm and welcoming environment for activities to take place.

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development project to the village, with implications for local infrastructure and services. We intend to continue to influence and engage with this process by participating in the Garden Village Steering Group and are monitoring closely the opportunities it may provide.

The new arrangements surrounding Growing Minds have also created an opportunity for us to play a larger role in shaping our impact measurement and learning dissemination processes, and we plan to play a lead role in coordinating our new Learning Day events.

We will continue to explore the feasibility of establishing a Community Cafe at the centre, and will embark on large-scale consultation over the year to come.

We plan to appoint a Community Outreach Worker to expand our provision of broader community activities and to make our staff capacity more robust.

We look forward to the coming year, and are excited to continue to follow this upward trajectory, developing our services in close collaboration with the community we serve.

Financial Review

The trustees have engaged a qualified financial volunteer to assist the Director with the yearly accounts. They meet prior to all Board meetings or more frequently if required. Together with the Treasurer, they have produced an annual budget adopted by the full board.

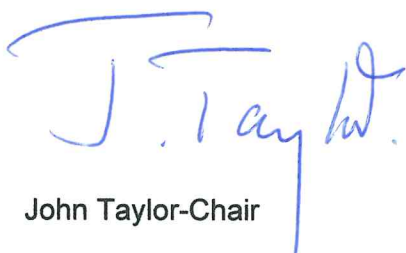
Fundraising

The Charity's income from donations is shown in the financial statements, which also describes the restricted purposes where applicable. The Trustees are extremely grateful to the donors who have shown such confidence in the Charity's work. Their generosity continues to drive the Charity's work forward.

Reserve policy

The Trustees regularly review the Charity's financial position, cash flow and spending against the background of its budget and review it at our bi-monthly meetings. The Charity's reserves policy is reviewed annually. The reserve policy ensures that the Charity has sufficient funds to meet its commitments to staff and clients for 6 months ahead.

Approved by the Board of Trustees on 15th November 2022 and signed on its behalf by:



John Taylor-Chair

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008, require the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and its financial position at the end of the year.

In preparing those 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 (FRS102);
- make judgments 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of the Berin Centre For the Year Ended 31 March 2022

I report to the Charity Trustees on my examination of the financial statements of The Berin Centre (the charity) for the year ended 31 March 2022, which are set out on pages 10-20.

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the 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

I have completed my examination. I confirm that no matters have come to my attention which gives me cause to believe that in any material respect:

- 1 the accounting records were not kept in accordance with section 130 of the Charities Act; or
- 2 the accounts did not accord with the accounting records; or
- 3 the accounts did 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 financial statements to be reached.



29th November 2022

Alison Pierazzini ACA White
Rose Accountancy 10, Hatford,
Faringdon, Oxfordshire, SN7 8JF

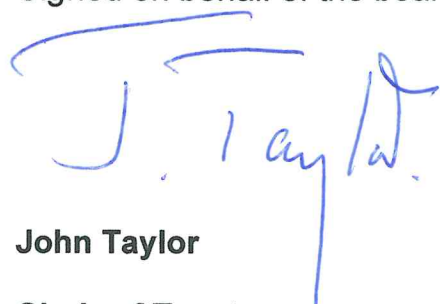
The Berin Centre
Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds £	Prior year funds £
Income					
Income and from:					
Donations and legacies	2	75,619	23,326	98,945	94,840
Other	2	2,168	-	2,168	-
Total Income		76,787	23,326	101,113	94,840
Expenditure					
Raising funds	3	301	-	301	-
Charitable activities	3	60,941	22,826	83,767	67,346
Other	3	34,000	-	34,000	-
Total Expenditure		95,242	22,826	118,068	67,346
Net (Expenditure)/Income		(18,455)	500	(16,955)	27,494
Transfer between funds		-	-	-	-
Net movement in funds		(17,455)	500	(16,955)	27,494
Reconciliation of funds:					
Total funds brought forward	10-11	149,355	-	149,355	121,861
Total funds carried forward	10-11	131,900	500	132,400	149,355

	Notes	Unrestricted funds £	Restricted funds £	Total this year £	Total last year £
Fixed assets					
Tangible assets	7	-	-	-	-
Current assets					
Debtors	8	1,347	-	1,347	1,804
Cash at bank and in hand		167,592	500	168,092	155,160
Total current assets		168,939	500	169,439	156,964
Creditors: amounts falling due within one year	9	37,039	-	37,039	7,609
Net current assets		131,900	500	132,400	149,355
Total Net Assets		131,900	500	132,400	149,355
Funds of the Charity					
Restricted income funds	11	-	500	500	
Unrestricted funds	10	131,900		131,900	149,355
Total funds		131,900	500	132,400	149,355

The financial statements were approved and authorised for issue by the Board of Trustees on 15th November 2022.

Signed on behalf of the board of Trustees by



John Taylor

Chair of Trustees

The Berin Centre

Notes to the Financial statements for the Year Ended 31 March 2022

1. Accounting policies

1.1 Charity information

The Berin Centre is a registered charity in the United Kingdom. It is structured as a Charitable Incorporated Organisation and in the event of the charity being dissolved the guarantee is limited to £1 per member of the charity. The principal address of the Charity is Wimblestraw Road, Berinsfield, Wallingford OX10 7LZ.

1.2 1Accounting convention

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value, and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), Statement of Recommended Practice: Accounting and Reporting by Charities (Revised 2019) applicable to charities preparing their accounts in accordance with FRS102 ('Charities SORP (FRS102)'), and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS 102

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity has taken advantage of the exemption in Financial Reporting Standards from the requirement to prepare a cash flow statement on the grounds that it is a small charity.

The principal accounting policies adopted are set out below.

1.3 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used.

1.5 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and grants are recognised once the charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.6 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

The Berin Centre

Notes to the Financial statements for the Year Ended 31 March 2022

1. Accounting policies

(Continued)

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

1.7 Pension Costs

The Charity operates a defined contribution scheme for its employees. Contributions are expensed as they become payable.

1.8 Volunteers

The value of services provided by volunteers is not incorporated in these financial statements.

Further details of their contribution is set out in note 6 to these financial statements.

1.9 Taxation

The charity is an exempt charity within the meaning of schedule 3 of the Charities 2011 and therefore meets the criteria to be defined as a charity for corporation tax purposes.

1.10 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided on all tangible fixed assets at rates which are calculated to write off the cost, less estimated residual value (which is the expected amount that would currently be obtained from disposal of an asset) over its expected useful life as follows:

Fixtures, fittings and equipment	4 years straight line
Plant and machinery	4 years straight line

1.11 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

1.12 Cash and cash equivalent

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.13 Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

1.14 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

The Berin Centre

Notes to the Financial statements for the Year Ended 31 March 2022

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.15 Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

No judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies.

THE BERIN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

2. Income

Donations and Legacies

	Unrestricted Income	Restrict ed income	Total Income	Prior year Total Unrestrict ed
	£	£	£	£
Grants	75,619	23,326	98,945	94,840

Government Grants

Included in the above grant revenue are the following government grants

		This Year Restricted £	Prior Year Total £
South Oxfordshire District Council	For the creation of a community kitchen garden	1,000	-
Oxfordshire County Council	For the redecoration of the sensory room	500	-
		1,500	-

Other Income

	Unrestricted funds	Restrict ed income funds	Total funds	Prior year Unrestrict ed
	£	£	£	£
Room rental income	2,168	-	2,168	-
Total	2,168	-	2,168	-

3. Expenditure

Expenditure on raising funds

	This year			Last year		
	Unrestricted funds	Restricted funds	Total funds	Unrestrict ed funds	Restrict ed funds	Total funds
	£	£	£	£	£	£
Expenditure on raising funds	301	-	301	-	-	-

THE BERIN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Expenditure on charitable activities

	Family Services Unrestricted funds	Restricted funds	Community Projects Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£			£	£
Salaries	44,523	8,175	3,400	9,775	65,873	48,228
Other costs	12,094	2,221	924	2,655	17,894	19,118
	56,517	10,396	4,324	12,430	83,767	67,346

Included in the expenditure on charitable activities are:

Fees payable to the Independent Examiner

	This year £	Last year £
For examination of the accounts	1,000	2,415
Other fees	-	573
Total	1,000	2,988

Expenditure on other costs

	This Year £	Last Year £
Building refurbishment	34,000	-
	34,000	-

Expenditure on other costs is unrestricted

4. Staff costs

	This year £	Last year £
Wages and salaries	63,268	48,009
Social Security costs	1,412	3,753
Employer's contribution to defined contribution pension scheme	1,193	507
Total	65,873	52,269

THE BERIN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Staff Numbers

The average number of staff employed during the year was

	This Year Number	Last Year Number
Administration and service provision	<u>3</u>	<u>2</u>

No employee received total benefits (excluding employer pension contributions) of more than £60,000 during the year.

5.Trustees and Key Management Personnel

None of the trustees (or any persons connected with them) received any remuneration, benefits, or expenses from the charity during the year (2021: £Nil).

The key management personnel of the Charity comprise the trustees and the managing director. The total of employee benefits (including employer pension contributions) was £34,275 (2021 £22,500)

6.Volunteers

The charity has 3 volunteers who support the running of the community larder.

THE BERIN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

7. Tangible Fixed Assets

Cost or valuation

	Plant and Machinery	Fixtures, fittings and equipment	Total
Cost	£	£	£
At the beginning of the year	2,240	11,247	13,487
At end of the year	2,240	11,247	13,487
Depreciation			
At beginning of the year	2,240	11,247	13,487
At end of the year	2,240	11,247	13,487
Net book value at the beginning of the year	-	-	-
Net book value at the end of the year	-	-	-

8. Debtors and Prepayments

	This year £	Last year £
Trade debtors	-	1008
Prepayments and accrued income	943	-
Other Debtors	404	796
Total	1,347	1,804

All current and prior year debtors were unrestricted.

THE BERIN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

9. Creditors: Amounts falling due within one year

	This year	Last year
	£	£
Accruals and deferred income	35,434	5,826
Other Tax and Social Security Costs	1,605	1,783
Total	37,039	7,609

All current and prior year creditors were unrestricted.

10. Unrestricted Funds

This year

	Balance at 1 April 2021	Income	Expenditure	Transfers	Balance at 31 March 2022
	£	£	£	£	£
General Fund	89,355	74,927	(58,382)	(50,000)	55,900
Designated Building Fund	60,000	-	(34,000)	-	26,000
Designated Growth Fund	-	-	-	50,000	50,000
	149,355	74,927	(92,382)	-	131,900

Last Year

	At 1 April 2020	Income	Expenditure	Transfer	At 31 March 2021
	£	£	£	£	£
General Fund	121,861	94,840	(67,346)	(60,000)	89,355
Designated Building Fund	-	-	-	60,000	60,000
	121,861	94,840	(67,346)	-	149,355

11. Restricted Funds

This year

	Balance at 1 April 2021	Income	Expenditure	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Oxon Community F	-	12,225	(12,225)	-	-
Other restricted Funds	-	11,101	(10,601)	-	500
	-	23,326	(22,826)	-	500

There were no balances or movement in restricted funds in the prior year.

THE BERIN CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

Analysis of Net Assets between Funds

	This Year		Last Year	
	Unrestricted	Restrict ed	Total	Total
	£	£	£	£
Tangible Fixed Assets	-	-	-	-
Current Assets	168,939	500	169,439	156,964
Current Liabilities	(37,039)	-	(37,039)	(7,609)
	<u>131,900</u>	<u>500</u>	<u>132,400</u>	<u>149,355</u>

All assets in the prior year were unrestricted.

12. Related party transactions

There were no disclosable related party transactions during the year (2021 - £NIL)