

THE HARBOUR CENTRE (PLYMOUTH)
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

THE HARBOUR CENTRE (PLYMOUTH)
(A COMPANY LIMITED BY GUARANTEE)

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THE HARBOUR CENTRE (PLYMOUTH)
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Reference and administrative details of the Charity, its trustees and advisers

Trustees	Mr C J F Andrews Ms J Carroll Mr J Prichard (resigned 4 May 2020) Ms H Hart Mr A White Dr B Jameson Mr M V Watts Mrs A Clements Mrs J Yeates
Company registered number	01984863
Charity registered number	293721
Registered office	Hyde Park House Mutley Plain Plymouth Devon England PL4 6LF
Company secretary	Mr J Pritchard (until 29 May 2020) Mrs J Howes (from 29 May 2020)
Chief executive officer	Mrs J Howes
Independent auditors	Bishop Fleming LLP Chartered Accountants Salt Quay House 4 North East Quay Sutton Harbour Plymouth PL4 0BN

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1. INTRODUCTION

The Harbour Centre (Plymouth) is a company limited by guarantee and a registered charity governed by its Memorandum and Articles of Association. The Board of Directors of the Charity are its Trustees for the purposes of charity law and throughout this report are collectively referred to as Trustees. The Trustees present their annual report together with the audited financial statements of the organisation for the year ended 31 March 2021.

The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Charities Statement of Recommended Practice (SORP) FRS102. The organisation qualifies as small company under section 383 of The Companies Act 2006 and therefore a Strategic Report and Director's Report is not required.

2. OBJECTS

The Harbour Centre (Plymouth) implements operational policies and procedures that are in line with UK national treatment guidelines and standards for drug and alcohol treatment services. The organisation has been ISO 9001 Certified since 2015 and has a robust clinical governance and quality assurance framework.

The principal objects of the Company as set out in its governing documents are:

- a) to promote the prevention of the abuse of alcohol and other substances and to assist individuals and their families suffering therefrom through the provision of services that address their multiple needs associated with recovery from addiction or dependence on substances;
- b) to help the prevention of the abuse of alcohol and other substances through the provision of education and training of professionals and volunteers in the field; and
- c) to advance the education of the public about the incidence and effect on society of the use, abuse and dependence upon alcohol and other substances.

These objects are encapsulated within Harbour's Mission Statement: Harbour supports people suffering from the harm caused by the misuse of drugs and alcohol by providing education, prevention and integrated treatment and recovery services.

3. ACTIVITIES TO ACHIEVE OBJECTS

We plan and review our strategic aims and activities through our annual business planning cycle.

Our primary activities include:

- providing substance misuse treatment to adults and young people via individual and group support sessions, which includes advice and information, psychosocial interventions, home/community detoxification, and support to engage with education, training, employment and accommodation;
- providing support to family members affected by drug and alcohol use;
- working in partnership as part of The Plymouth Alliance in multi-agency hubs with staff from primary health, social services, mental health, police, probation, housing and other charities to ensure that people are able to access the best available treatment and after care services;
- providing outreach and locality based multi-agency activity focusing on substance misuse and its prevention; and
- delivering information and training sessions to professionals and volunteers in other organisations and residents in the community.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

(CONTINUED)

4. PERFORMANCE

All data on structured treatment for adults and young people is uploaded to the National Drug Treatment Monitoring System. A snapshot of Harbour's key outputs and outcomes in 2020/21 are detailed below.

Adult Community Access Service (exc. CJIT)

- 812 clients referred into community services
- 122 clients dropped out at referral stage
- 437 had a comprehensive assessment form completed
- 14 clients exited treatment between comprehensive assessment stage and recovery plan stage
- 414 went to tier 3
- 208 Opiate
- 38 Non-Opiate
- 58 Alcohol & Non-Opiate
- 110 Alcohol only

In total 1,483 clients were open to tier 3 treatment in 2020/21

- 1,022 Opiate
- 107 Non-Opiate
- 118 Alcohol & Non-Opiate
- 236 Alcohol only
- 267 engaged with Brief Interventions

Sharp Young People's Service

- 102 referrals into SHARP
- 47 young people went onto receive Tier 3 interventions
- 1 Opiate
- 28 Non-Opiate
- 17 Alcohol & Non-Opiate
- 1 Alcohol only

In total 80 young people were open to tier 3 treatment with SHARP in 2020/21

- 2 Opiate
- 45 Non-Opiate
- 28 Alcohol & Non-Opiate
- 5 Alcohol only

5. FUNDING & INVESTMENT

Harbour's primary activities are commissioned by Public Health and Plymouth City Council as part of The Plymouth Alliance. The organisation owns two properties, Ermington Terrace and Hyde Park House, both of which generate unrestricted income via rental.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

6. FINANCIAL REVIEW

The Trustees have a reasonable expectation that the Company has adequate resources to continue in operation for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

The organisation has achieved a surplus of income over expenditure of £57,310. This surplus is mainly attributable to rental income.

Harbour receives money in advance from the Commissioners on its main contract as 'Banker' on behalf of the other Alliance members. This money does not belong to Harbour and Harbour does not have control of these funds. Accordingly, this money has not been recognised in the financial statements. Further details regarding this treatment can be found in the Accounting Policies.

Free reserves are defined as unrestricted reserves not represented by fixed assets. A large part of the Charity's overall reserves consists of fixed assets (such as Hyde Park House and Ermington Terrace) rather than actual bank/cash balances that it is able to spend immediately. The fixed asset fund represents the value of such assets and has been calculated with reference to the book value less any loans relating to the properties. It is excluded from the total value of unrestricted reserves in the calculation of free reserves. Thus, free reserves represent those assets that could be liquidated relatively quickly to settle liabilities that arise as a result of one off events e.g. termination of a contract. The organisational Reserves Policy agreed in 2017/18 aims to hold free reserves between £150,000-300,000.

At the start of the year the Charity had free reserves of £372,834 and at the year end, the Charity had £421,378 of free reserves.

An analysis of free reserves can be seen at note 18 to the financial statements.

7. GOVERNANCE AND MANAGEMENT

Board of Directors

The oversight of the organisation's assets and strategic direction is the responsibility of its Trustees, whose membership on the Board is approved by vote following a robust recruitment, referencing and criminal records checking process. The Trustees elect a Chair to lead on governance and convene meetings. The Trustees have complied with their duty outlined in section 4 of the Charities Act 2006 to have due regard to public benefit guidance issued by The Charity Commission.

All Trustees engage in an induction programme that involves Trustee training on the organisation's work. This is coordinated by the Chair of the Board and the Chief Executive Officer (CEO). Continued training and development is regularly reviewed and offered to the Trustees as needs are identified.

Senior Leadership Team

The CEO is responsible for the strategic management of the organisation. The Senior Leadership Team (SLT) comprises the CEO, the Head of Operations and a representative senior manager from partner agency Livewell. The SLT works together to agree and action organisational priorities.

Risk Management

A risk management framework guides the decision making of the Trustees and SLT. Over the last five years the organisation has strengthened its policies and structures to manage the increasing levels of professional risk. This has been achieved primarily through the continual review and improvement of recruitment and training standards of employees at all levels.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

8. FUTURE DEVELOPMENTS

The Trustees signed off the Strategic Business Plan for 2019/20 onwards in 2019. In light of COVID-19, the strategic vision has had to be adapted. Staff, partners and the people who use our services have been consulted with in regard to future organisational and Alliance aims. The key strategic aims included in this plan are detailed below.

What We Do

- We work as a partner in the Plymouth Alliance to support people to recognise and address the impact of alcohol and drug use so that they can improve their lives and the lives of their loved ones, and make a positive contribution in their community. We do this by using approaches that are proven to enable positive and sustainable changes.
- We are careful with the funding we receive, ensuring that it is used only for the purposes that it is intended.

How We Fund It

- We finance our work through the Plymouth Alliance, through public sector contracts, fundraising and by generating our own income. This diversity of funding ensures that our work is sustainable and innovative.
- We plan our growth carefully, ensuring that we don't extend beyond what we can deliver or what is needed.

How We Promote It

- We are a voice of innovation and good practice.
- We have a recognisable brand that clearly defines the ethos of the organisation, the support that we offer, thus ensuring that people and communities have an informed choice.
- We communicate openly, providing constructive feedback and sharing good practice.

How We Resource It

- We recruit talented professionals and volunteers who are committed to making a positive contribution in the communities we serve.
- We ensure that our services are consistently of the highest quality.

How We Involve

- We build, deliver and review our services alongside the people and communities we serve.
- We put community engagement at the core of our support, with aim to reduce isolation and increase opportunities.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, Bishop Fleming LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Mr A White
Trustee
Date: 01/12/2021



THE HARBOUR CENTRE (PLYMOUTH)
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE HARBOUR CENTRE (PLYMOUTH)

OPINION

We have audited the financial statements of The Harbour Centre (Plymouth) (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

THE HARBOUR CENTRE (PLYMOUTH)
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE HARBOUR CENTRE (PLYMOUTH)
(CONTINUED)

OPINION ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE HARBOUR CENTRE (PLYMOUTH)
(CONTINUED)

AUDITORS' RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We have considered the nature of the sector, control environment, and financial performance;
- We have considered the results of enquiries with management and the Trustees in relation to their own identification and assessment of the risks of irregularities within the Charity;
- We have reviewed the documentation of key processes and controls and performed walkthroughs of transactions to confirm that the systems are operating in line with documentation;
- We have obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - o Identifying, evaluation and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - o The internal controls established to mitigate risks of fraud or noncompliance with laws and regulations;
- We have considered the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we have considered the opportunities and incentives that may exist within the Charity for fraud and identified the highest area of risk to be in relation to income recognition, with a particular risk in relation to the funds held as custodian. In common with all audits under ISAs (UK) we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the Charities Act 2011, Charity SORP 2019, UK Companies Act, FRS 102, the Federation of Drugs and Alcohol Professionals and the terms and conditions attaching to material grants received by the Charity.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the Charity's ability to operate or avoid a material penalty. These included the Health & Social Care Act, data protection legislation, health and safety regulations, and employment legislation.

Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management in relation to actual and potential claims or litigation;
- Performing analytical procedures to identify unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;

**THE HARBOUR CENTRE (PLYMOUTH)
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE HARBOUR CENTRE (PLYMOUTH)
(CONTINUED)**

- Reviewing board meeting minutes;
- Performing detailed transactional testing in relation to the recognition of revenue with a particular focus around the core grant funding agreement and the funds held as custodian; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in accounting estimates are indicative of potential bias; and evaluating the business rationale of significant transactions that are unusual or outside the normal course of business.

We also communicated identified laws and regulations and potential fraud risks to all members of the engagement team and remained alert to possible indicators of fraud or non-compliance with laws and regulations throughout the audit.

As a result of the inherent limitations of an audit, there is a risk that not all irregularities, including a material misstatement in the financial statements or non-compliance with regulation, will be detected by us. This risk increases the further removed compliance with a law and regulation is from the events and transactions reflected in the financial statements, given we will be less likely to be aware of it, or should the irregularity occur as a result of fraud rather than a one-off error, as this may involve intentional concealment, forgery, collusion, omission, or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Pamela Tuckett FCA DChA (Senior statutory auditor)

for and on behalf of

Bishop Fleming LLP

Chartered Accountants

Statutory Auditors

Salt Quay House

4 North East Quay

Sutton Harbour

Plymouth

PL4 0BN

Date: 20/12/2021

THE HARBOUR CENTRE (PLYMOUTH)
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
INCOME FROM:					
Charitable activities	5	-	1,918,757	1,918,757	2,040,427
Investments	4	-	55,046	55,046	65,720
Other income	6	-	-	-	3,217
		-	1,973,803	1,973,803	2,109,364
TOTAL INCOME					
EXPENDITURE ON:					
Raising funds		-	75,340	75,340	79,540
Charitable activities	7	5,734	1,835,419	1,841,153	2,015,668
		5,734	1,910,759	1,916,493	2,095,208
TOTAL EXPENDITURE					
NET MOVEMENT IN FUNDS BEFORE OTHER RECOGNISED GAINS/(LOSSES)		(5,734)	63,044	57,310	14,156
OTHER RECOGNISED GAINS/ (LOSSES):					
Losses on revaluation of fixed assets		-	-	-	(88,780)
		(5,734)	63,044	57,310	(74,624)
NET MOVEMENT IN FUNDS					
RECONCILIATION OF FUNDS:					
Total funds brought forward		12,854	1,399,674	1,412,528	1,487,152
Net movement in funds		(5,734)	63,044	57,310	(74,624)
		7,120	1,462,718	1,469,838	1,412,528
TOTAL FUNDS CARRIED FORWARD					

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 14 to 31 form part of these financial statements.

THE HARBOUR CENTRE (PLYMOUTH)
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:01984863

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	As restated 2020 £
FIXED ASSETS			
Tangible assets	12	1,086,032	1,116,656
Investment property	13	217,500	217,500
		<u>1,303,532</u>	<u>1,334,156</u>
CURRENT ASSETS			
Debtors	14	41,859	40,777
Cash at bank and in hand	22	700,453	566,361
		<u>742,312</u>	<u>607,138</u>
Creditors: amounts falling due within one year	15	(194,333)	(109,651)
		<u>547,979</u>	<u>497,487</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,851,511</u>	<u>1,831,643</u>
Creditors: amounts falling due after more than one year	16	(381,673)	(419,115)
TOTAL NET ASSETS		<u>1,469,838</u>	<u>1,412,528</u>
CHARITY FUNDS			
Restricted funds	18	7,120	12,854
Unrestricted funds	18	1,462,718	1,399,674
TOTAL FUNDS		<u>1,469,838</u>	<u>1,412,528</u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mr A White
Trustee
Date: 01/12/2021

The notes on pages 14 to 31 form part of these financial statements.

THE HARBOUR CENTRE (PLYMOUTH)
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	As restated 2020 £
Cash flows from/ (used in) operating activities		
Net cash provided by operating activities	114,732	(66,565)
Cash flows from investing activities		
Dividends, interests and rents from investments	55,046	(1,111)
NET CASH PROVIDED BY/ USED IN INVESTING ACTIVITIES	55,046	(1,111)
Cash flows from financing activities		
Repayments of borrowing	(35,686)	(33,929)
Net cash used in financing activities	(35,686)	(33,929)
Change in cash and cash equivalents in the year	134,092	(101,605)
Cash and cash equivalents at the beginning of the year	566,361	667,966
Cash and cash equivalents at the end of the year	700,453	566,361

The notes on pages 14 to 31 form part of these financial statements

THE HARBOUR CENTRE (PLYMOUTH)
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. GENERAL INFORMATION

The Charity is a company limited by guarantee. The members of the Charity are the Trustees named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

The Charity was incorporated in the United Kingdom. Details regarding the Charity's information can be seen on the Charity information page.

2. ACCOUNTING POLICIES

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Harbour Centre (Plymouth) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.3 GOING CONCERN

The accounts have been prepared on the going concern basis. The Trustees consider that the Charity has sufficient resources available to meet all commitments as they fall due. The COVID 19 pandemic had an impact on fundraising in the financial year, however the Charity continues to take actions to address this impact, and management are confident that all liabilities will be met as they fall due and the the group continues as a going concern.

2.4 INCOME

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2. ACCOUNTING POLICIES (continued)

2.5 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

2.6 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 institution with whom the funds are deposited.

2.7 TANGIBLE FIXED ASSETS AND DEPRECIATION

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 50 years
Freehold land	- Not depreciated
Office equipment	- 5 years

2.8 INVESTMENT PROPERTY

Fixed asset investments and investment property are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities incorporating income and expenditure account.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. ACCOUNTING POLICIES (continued)

2.9 CASH AT BANK AND IN HAND

Cash at bank and 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.

The Charity holds cash on behalf of an associated organisation. Control of these funds is not held by the Charity but by the senior leadership team of that organisation. Accordingly, this cash is not recognised in the Charity's accounts. A prior year adjustment has been recognised to reflect this treatment.

2.10 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.11 FINANCIAL INSTRUMENTS

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.12 PENSIONS

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.13 PROGRAMME RELATED INVESTMENTS

Programme related investments are made exclusively to further the charitable aims by funding specific activities or related tangible fixed assets of a third party which, in turn, contribute to the charity's own charitable purposes. Property that is let out in order to further charitable aims of the Charity as well as the lessor are classified as tangible fixed assets and are accounted for in accordance with the tangible fixed assets policy.

THE HARBOUR CENTRE (PLYMOUTH)
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FOR THE YEAR ENDED 31 MARCH 2021

3. CRITICAL ACCOUNTING ESTIMATES AND AREAS OF JUDGEMENT

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.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

Critical areas of judgement:

Valuation of Investment Property - The investment property held is a percentage of the freehold property owned which is let out. The percentage of the building tenanted will impact the value of the investment aspect of the property.

Treatment of funds held for an associated organisation - Included in the Charity's bank account is cash being held on behalf of an associated organisation. Control of these funds is not held by the Charity but by the senior leadership team of that organisation. Accordingly, this cash is not recognised in the Charity's accounts. A prior year adjustment has been recognised to reflect this treatment.

4. INVESTMENT INCOME

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Rental income	54,956	54,956	65,124
Investment income	90	90	596
	<u>55,046</u>	<u>55,046</u>	<u>65,720</u>
TOTAL 2020	<u>65,720</u>	<u>65,720</u>	

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NOTES TO THE FINANCIAL STATEMENTS
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5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Core funding	1,685,594	1,685,594	1,805,189
Other funding	1,842	1,842	3,569
Sharp funding	183,627	183,627	163,772
Alcohol service	30,482	30,482	44,741
Training courses	17,212	17,212	23,156
	<u>1,918,757</u>	<u>1,918,757</u>	<u>2,040,427</u>
TOTAL 2020	<u>2,040,427</u>	<u>2,040,427</u>	

6. OTHER INCOMING RESOURCES

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Other income	-	-	3,217
	<u>3,217</u>	<u>3,217</u>	
TOTAL 2020	<u>3,217</u>	<u>3,217</u>	

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7. ANALYSIS OF EXPENDITURE BY ACTIVITIES

	Activities undertaken directly 2021 £	Governance costs 2021 £	Total funds 2021 £	Total funds 2020 £
Charitable expenditure	1,795,092	46,061	1,841,153	2,015,668
TOTAL 2020	1,971,300	44,368	2,015,668	

8. GOVERNANCE COSTS

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Auditors' remuneration	6,080	6,080	6,780
Auditors' non-audit costs	2,220	2,220	2,220
Company secretarial and professional fees	1,518	1,518	1,605
Wages and salaries	34,135	34,135	31,954
Pension costs	2,108	2,108	1,809
	46,061	46,061	44,368

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NOTES TO THE FINANCIAL STATEMENTS
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9. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2021 £	Deprec'n 2021 £	Other costs 2021 £	Total funds 2021 £	Total funds 2020 £
Expenditure on property investment management	-	-	75,340	75,340	99,540
COSTS OF RAISING FUNDS	-	-	75,340	75,340	99,540
Expenditure on charitable activities	1,446,232	30,624	318,156	1,795,012	1,971,300
Expenditure on governance	36,243	-	9,898	46,141	44,368
	<u>1,482,475</u>	<u>30,624</u>	<u>403,394</u>	<u>1,916,493</u>	<u>2,115,208</u>
TOTAL 2020	<u>1,566,090</u>	<u>33,421</u>	<u>515,697</u>	<u>2,115,208</u>	

10. NET INCOME/(EXPENDITURE)

	2021 £	2020 £
This is stated after charging:		
Depreciation of tangible fixed assets: - owned by the charity	30,624	33,421
Auditors' remuneration - audit	6,080	6,780
Auditors' remuneration - other services	2,220	2,220
	<u>38,924</u>	<u>42,421</u>

During the year, no Trustees received any remuneration (2020: £Nil).
During the year, no Trustees received any benefits in kind (2020: £Nil).
During the year, no Trustees received any reimbursement of expenses (2020: £Nil).

11. STAFF COSTS

	2021 £	2020 £
Wages and salaries	1,283,554	1,390,281
Social security costs	107,432	115,702
Contribution to defined contribution pension schemes	91,489	60,107
	<u>1,482,475</u>	<u>1,566,090</u>

THE HARBOUR CENTRE (PLYMOUTH)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

11. STAFF COSTS (CONTINUED)

The average number of persons employed by the Charity during the year was as follows:

	2021 No.	2020 No.
Full-time	41	39
Part-time	19	26
	<u>60</u>	<u>65</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021 No.	2020 No.
In the band £70,001 - £80,000	1	-

All Trustees and certain senior employees who have authority and responsibility for planning, directing and controlling the activities of the Charity are considered to be key management personnel as listed on page 1. Total remuneration, including employer pension contributions, in respect of these individuals is £74,737 (2020: £65,502).

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NOTES TO THE FINANCIAL STATEMENTS
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12. TANGIBLE FIXED ASSETS

	Freehold property £	Office equipment £	Total £
COST OR VALUATION			
At 1 April 2020	1,653,050	144,377	1,797,427
At 31 March 2021	1,653,050	144,377	1,797,427
DEPRECIATION			
At 1 April 2020	569,751	111,020	680,771
Charge for the year	17,714	12,910	30,624
At 31 March 2021	587,465	123,930	711,395
NET BOOK VALUE			
At 31 March 2021	1,065,585	20,447	1,086,032
At 31 March 2020	1,083,299	33,357	1,116,656

A net book value amount of £495,000 (2020: £495,000) is included within freehold property which represents a building used as a programme related investment.

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NOTES TO THE FINANCIAL STATEMENTS
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13. INVESTMENT PROPERTY

	Freehold investment property £
VALUATION	
At 1 April 2020	217,500
At 31 March 2021	<u>217,500</u>

The 2021 valuations were made by the Trustees, on an open market value for existing use basis.

14. DEBTORS

	2021 £	2020 £
DUE WITHIN ONE YEAR		
Trade debtors	34,924	23,378
Other debtors	4,506	14,647
Prepayments and accrued income	2,429	2,752
	<u>41,859</u>	<u>40,777</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	As restated 2020 £
Bank loans	35,686	33,930
Trade creditors	46,078	8,678
Other taxation and social security	28,350	31,925
Other creditors	20,432	18,259
Accruals and deferred income	63,787	16,859
	<u>194,333</u>	<u>109,651</u>

The above balance of bank loans and overdrafts is secured against the Charity's freehold property.

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16. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021 £	2020 £
Bank loans	381,673	419,115

Included within the above are amounts falling due as follows:

	2021 £	2020 £
BETWEEN ONE AND TWO YEARS		
Bank loans	35,686	33,929
BETWEEN TWO AND FIVE YEARS		
Bank loans	80,992	101,788
OVER FIVE YEARS		
Bank loans	264,995	283,398

The aggregate amount of liabilities payable or repayable wholly or in part more than five years after the reporting date is:

	2021 £	2020 £
Payable or repayable by instalments	264,995	257,332
	264,995	257,332

The balance above is made up of two loans. Loan one is repayable over 60 months from drawdown at a fixed interest rate of 4.53% per annum. Loan two is repayable over 120 months from drawdown at a fixed interest rate of 5.56% per annum.

The above balance for bank loans and overdrafts is secured against the Charity's freehold and investment property.

17. PRIOR YEAR ADJUSTMENTS

As outlined in notes 2.9 and 3 to the financial statements, there has been a change in the accounting policy for cash at bank and in hand. The revised policy correctly reflects the nature of control over the related balances. This has resulted in a material impact to the statement of financial position.

The prior year adjustment has resulted in a decrease of Cash at bank and Other creditors of £236,078.

THE HARBOUR CENTRE (PLYMOUTH)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

18. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
UNRESTRICTED FUNDS					
DESIGNATED FUNDS					
Fixed Assets Fund	663,611	-	(30,624)	35,686	668,673
Investment Property	217,500	-	-	-	217,500
Sinking Fund	40,000	-	-	10,000	50,000
Complex Lives Tender Reorganisation	14,729	-	-	-	14,729
Business Development	91,000	-	(562)	-	90,438
	<u>1,026,840</u>	<u>-</u>	<u>(31,186)</u>	<u>45,686</u>	<u>1,041,340</u>
GENERAL FUNDS					
Charitable Funds	354,111	1,918,757	(1,804,233)	(47,257)	421,378
Investment Funds	18,723	55,046	(75,340)	1,571	-
	<u>372,834</u>	<u>1,973,803</u>	<u>(1,879,573)</u>	<u>(45,686)</u>	<u>421,378</u>
TOTAL UNRESTRICTED FUNDS	<u>1,399,674</u>	<u>1,973,803</u>	<u>(1,910,759)</u>	<u>-</u>	<u>1,462,718</u>
RESTRICTED FUNDS					
Naloxone	12,854	-	(5,734)	-	7,120
TOTAL OF FUNDS	<u>1,412,528</u>	<u>1,973,803</u>	<u>(1,916,493)</u>	<u>-</u>	<u>1,469,838</u>

18. STATEMENT OF FUNDS (CONTINUED)

DESIGNATED FUNDS

Fixed assets/Investment property

In previous years, Charity funds have been used to purchase the premises at Ermington Terrace and other fixed assets that are shown in the Statement of Financial Position. The cost of these assets is charged against income over their useful life. The income is therefore not available to spend immediately. Hence, an amount equal to the net book value of fixed assets and investment properties, after deduction of mortgage creditors has been designated. A transfer has been made to represent loan repayments and capital purchases in the year.

Sinking Fund

Fund set aside for the maintenance of property.

Complex Lives Tender Reorganisation

This represents funds set aside for potential reorganisation costs as a result of the Complex Lives Tender.

Business Development

This represent funds for training, consultancy and social enterprise activities.

RESTRICTED FUNDS

Naloxone

Funding received to provide Naloxone to users.

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NOTES TO THE FINANCIAL STATEMENTS
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18. STATEMENT OF FUNDS (CONTINUED)

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2020 £
UNRESTRICTED FUNDS						
DESIGNATED FUNDS						
Fixed Assets Fund	484,553	-	(33,421)	301,259	(88,780)	663,611
Investment Property	484,833	-	-	(267,333)	-	217,500
Sinking Fund	10,000	-	-	30,000	-	40,000
Complex Lives Tender Reorganisation	41,149	-	(26,420)	-	-	14,729
Business Development	91,000	-	-	-	-	91,000
	<u>1,111,535</u>	<u>-</u>	<u>(59,841)</u>	<u>63,926</u>	<u>(88,780)</u>	<u>1,026,840</u>
GENERAL FUNDS						
Charitable Funds	295,604	2,043,644	(1,951,211)	(33,926)	-	354,111
Investment Funds	52,543	65,720	(69,540)	(30,000)	-	18,723
TOTAL UNRESTRICTED FUNDS	<u>348,147</u>	<u>2,109,364</u>	<u>(2,020,751)</u>	<u>(63,926)</u>	<u>-</u>	<u>372,834</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

18. STATEMENT OF FUNDS (CONTINUED)

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2020 £
RESTRICTED FUNDS						
Safer Plymouth	449	-	(449)	-	-	-
Naloxone	27,021	-	(14,167)	-	-	12,854
	<u>27,470</u>	<u>-</u>	<u>(14,616)</u>	<u>-</u>	<u>-</u>	<u>12,854</u>

THE HARBOUR CENTRE (PLYMOUTH)
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NOTES TO THE FINANCIAL STATEMENTS
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19. SUMMARY OF FUNDS

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	1,026,840	-	(31,186)	45,686	1,041,340
General funds	372,834	1,973,803	(1,879,573)	(45,686)	421,378
Restricted funds	12,854	-	(5,734)	-	7,120
	<u>1,412,528</u>	<u>1,973,803</u>	<u>(1,916,493)</u>	<u>-</u>	<u>1,469,838</u>

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2020 £
Designated funds	1,111,535	-	(59,841)	63,926	(88,780)	1,026,840
General funds	348,147	2,109,364	(2,020,751)	(63,926)	-	372,834
Restricted funds	27,470	-	(14,616)	-	-	12,854
	<u>1,487,152</u>	<u>2,109,364</u>	<u>(2,095,208)</u>	<u>-</u>	<u>(88,780)</u>	<u>1,412,528</u>

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	1,086,032	1,086,032
Investment property	-	217,500	217,500
Current assets	7,120	735,192	742,312
Creditors due within one year	-	(194,333)	(194,333)
Creditors due in more than one year	-	(381,673)	(381,673)
TOTAL	<u>7,120</u>	<u>1,462,718</u>	<u>1,469,838</u>

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20. ANALYSIS OF NET ASSETS BETWEEN FUNDS (CONTINUED)

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	-	1,116,656	1,116,656
Investment property	-	217,500	217,500
Current assets	12,854	594,284	607,138
Creditors due within one year	-	(109,651)	(109,651)
Creditors due in more than one year	-	(419,115)	(419,115)
TOTAL	12,854	1,399,674	1,412,528

21. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	As restated 2020 £
Net income for the year (as per Statement of Financial Activities)	57,310	14,156
ADJUSTMENTS FOR:		
Depreciation charges	30,624	33,421
Dividends, interests and rents from investments	(55,046)	1,111
Decrease/(increase) in debtors	(1,082)	46,284
Increase/(decrease) in creditors	82,926	(161,537)
NET CASH PROVIDED BY/(USED IN) OPERATING ACTIVITIES	114,732	(66,565)

22. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	As restated 2020 £
Cash in hand	700,453	566,361

At the year end, the Charity held £1,353,951 (2020: £236,078) within a bank account on behalf of an associated organisation. As the Charity does not control these funds and in line with the associated accounting policy, these funds are not recognised by the Charity.

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23. ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2020	Cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	566,361	134,092	700,453
Debt due within 1 year	(33,930)	(1,756)	(35,686)
Debt due after 1 year	(419,115)	37,442	(381,673)
	<u>113,316</u>	<u>169,778</u>	<u>283,094</u>

24. PENSION COMMITMENTS

The Charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £54,657 (2020: £60,107). Contributions totalling £10,432 (2020: £8,259) were payable to the fund at the balance sheet date and are included in creditors.

25. RELATED PARTY TRANSACTIONS

During the year, purchases were made from Livewell Southwest CIC totalling £Nil (2020: £280) all of which has been paid by the year end. Morris Watts, a Trustee, is a director of Livewell Southwest CIC.

During the year, purchases were made from YJW Change Management totalling £Nil (2020: £7,515) all of which has been paid by the year end. Jane Yeates, a Trustee, is a partner of YJW Change Management.

Rob Smith, a Trustee in the prior year acted as interim CEO and was paid £Nil (2020: £6,643) in respect of his part time role as CEO on a self-employed basis.

26. CONTROLLING PARTY

The Charity is controlled by the Trustees.